

DOCTOR OF PHILOSOPHY

**Corporate Social Responsibility & Accountability Practices in Mining Companies and the impact on UN Sustainable Development Goals in sub-Saharan Africa
Malawi as a case study**

Tembo, McFoster

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**Corporate Social Responsibility & Accountability Practices in
Mining Companies and the impact on UN Sustainable
Development Goals in sub-Saharan Africa – Malawi as a case
study**



By

McFoster Tembo

***A thesis submitted to Coventry University in fulfilment of the Degree
of Doctor of Philosophy***

January 2023

Declaration

I hereby declare that this thesis is my own work and I confirm that it has not been submitted to any other educational institution.

I also declare that the information contained in this document has been prepared and presented according to the academic rules and ethical conduct.

McFoster Tembo

ABSTRACT

This study explores the Corporate Social Responsibility (CSR) and Accountability practices exercised by mining companies operating in Malawi and their contribution towards Sustainable Development Goals (SDGs). This study examined how mining companies achieve the balance between generating economic value and simultaneously producing value to society by addressing societal and environmental problems, in the process contributing to the achievement of SDGs. The study mainly focused on SDGs that address societal challenges in the local communities where the mining companies operate (SDGs 1 to 6). An interview data of 40 participants from mining companies' managers, miners, Non-Governmental Organisations (NGOs), government representatives, and community residents were obtained. The interviews also included six focus group discussions with the mining communities. Additionally, newspapers, magazines, reports, and other documents on CSR and sustainability from mining companies were obtained. The combination of interviews and focus groups provides a rather unique and rigorous methodology. The collected data were transcribed and analysed using verbatim quotes and documentary analysis. Findings suggest the following: CSR practices implementation adversely affected by the inadequate legal standards that focus more on developing the mining industry than protecting the community against unsustainable practices; Sustainability and CSR reports ignore disclosures of the unsustainable practices arising from mining operations, hence inadequate social accountability, responsibility and transparency; Lack of involvement of the key stakeholders in issuing of mining licenses and contractual agreements, with decisions politically rather than economically motivated; Inadequate engagement between mining companies and communities leading to unfair land acquisitions, and inadequate compensations to those affected, including women and children; Ineffective short term, individually developed strategies to accelerate SDGs implementation by the government and mining company policy makers; CSR agenda is driven by a mixture of factors

including ethical responsibility, religious values, cultural values, management mindset and strategic factors. In view of these findings, the mining companies make limited contribution to SDGs, yet there is potential for this contribution to be enhanced. This thesis recommends the Dialogic Accountability Theory through the lens of the Arena Framework to be used as a guiding framework for mining companies in Malawi in their quest to maximise their contribution towards SDGs. Dialogic accountability theories have been used in previous studies to explore strategies that contribute to the advancement of human rights, sustainable environment, and emancipatory social change. The thesis also offers policy recommendations that could potentially influence reforms in governance and accountability in other organisations that operate in the Malawian context and other contexts, especially those in developing countries. Finally, the thesis contributes and enriches existing related literature by providing a methodological and theoretical contribution to studies on CSR, accountability and Sustainable Development.

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List of abbreviations

CSO Civil Society Organisation

CSR Corporate Social Responsibility

FDI Foreign Direct Investments

GoM Government of Malawi

GRI Global Reporting Initiative

ILO International Labour Organisation

IMF International Monetary Fund

MALCMV Malawi Country Mining Vision

MDG Millennium Development Goals

NGO Non-Governmental Organisation

OECD Organisation for Economic Cooperation and Development

SDGs Sustainable Development Goals

SSA sub-Saharan Africa

UN United Nations

UNCTAD United Nations Conference on Trade and Development

UNDP United Nations Development Programme

UNGC United Nations Global Compact

WBCSD World Business Council for Sustainable Development

WCED World Commission for Environment and Development

CHAPTER 1: INTRODUCTION

1.1 Background to the Study

The fact that future social, ecological and economic scenarios are often portrayed in a headline-grabbing manner characterized by stark images of doom and gloom should not prevent us from acknowledging that current human activities will have a future impact on the shape of society, the ecosphere, and the economy (Bebbington et al., 2014, p. 3)

The recent growing concern in the national and international discourse is how human activities can endanger society and how the impact of such activities undermines future sustainable environmental, industrial and human development. Therefore, businesses, private and public sector organisations, and practitioners must account for ecological and economic impacts. Malawi is rich in minerals such as uranium, lime, rock aggregate, coal, and gemstones, most of which are yet to be exploited (GoM, 2019). With the decline in agriculture which is the backbone of the economy and primary source of livelihood, the mineral sector is seen as having great potential to make a significant contribution to the sustainable development and social-economic growth of the country (GoM, 2017). This makes Malawi an appropriate case to study the CSR and corporate accountability practices in the mining companies and their contribution towards SDGs. In Malawi, despite some economic contribution of the mining sector to the gross national income, the mining communities have experienced adverse impacts of mineral extraction activities such as environmental pollution and other unsustainable practices (Kamlongera, 2013; Mzembe & Downs, 2014). Added to the fact that many people in the mining communities live in abject poverty and experience increased social inequalities, the unsustainable practices left these people with no choice other than to engage in campaigns and other forms of resistance against mining operations in their areas. These issues must be taken seriously, as corporations do not operate in a vacuum, but amongst a wide variety of stakeholders whose interests must be considered (Archel et al., 2011;

Bakan, 2005; Gray & Bebbington, 2003). Apart from being accountable to shareholders, businesses are also accountable to other stakeholders, including their communities. A business that causes damage to the environment or undermines the community's needs is socially, economically, and environmentally unsustainable (Bebbington et al., 2014).

Prior related literature argues that while maintaining their traditional accounting, which focuses on wealth maximization, it is essential for corporations to extend their accounting and accountability to serve the interests of wider groups of stakeholders who are critical to the success of their operations (Archel et al., 2011; Gray and Bebbington, 2003). Therefore, corporations should ensure that their operations neither contribute to adverse impacts on their stakeholders and society nor risk the violation of human rights (Gallhofer et al., 2011; Killian, 2010; Siddiqui & Uddin, 2016; Sikka, 2011). Although traditional accounting and financial reporting have been hailed as a success in many areas, they ignore unsustainable corporate practices and potential violation of human rights more especially in developing countries (Gray & Gray, 2011; Lauwo & Otusanya, 2014; Siddiqui & Uddin, 2016; Sikka, 2011). Accounting reports have the potential not only to provide knowledge and information but also to promote authentic dialogue and, in turn, bring emancipatory environmental and social change (Georgakopoulos & Thomson, 2008; Dillard et al., 2005; Thomson & Bebbington, 2005). Therefore, there is a need for research into accounting and accountability that recognises various stakeholders' dynamics and interaction mechanisms and contributes to emancipatory changes. A critical examination of counter accounting involving different actors in the arena provides essential information about other practices, ideas, and decisions necessary for the enhancement of accounting research and promotion of human rights and sustainable development (Denedo et al., 2017; Dey et al., 2011; Gallhofer et al., 2006; Gray

et al., 2014b; Sikka, 2011; Thomson et al., 2015; Tregidga, 2017; Tregidga et al., 2015; Vinnari & Laine, 2017).

1.2 Situating the study: Mining Companies' Contribution to Sustainable Development through CSR

The concept of CSR has been widely debated in recent literature. This concept has been considered by businesses, practitioners, academic scholars, and many other international organisations (Cooper & Owen 2007; Crane et al., 2018; Matten & Spence, 2019). The debates have focused on how organisations could become socially responsible citizens and how they could take part in the development of a sustainable society. The concept of CSR assumes that an organisation has responsibility for the impact of its activities on the social environment that goes beyond its commercial interests (Visser & Tolhurst, 2010). Most organisations embrace the notion of CSR based on their understanding of the composition of their practices. The CSR practices are composed of: Environmental, social, and financial aspects (triple bottom line), voluntary work, provision of support to people in need, HIV/AIDS support and awareness, supporting the community, monetary and gifts in kind, and any other contribution to the community in a way that is consistent with the organisation's objectives (Jacques, 2010). Recent financial crises and corporate failures have made organisations increase their responsibility and accountability to the environment and society (Giannarakis & Theotokas, 2011).

While corporate financial reporting has remained helpful to investors in providing information about an entity's financial performance and position, there has been an increase in demand for corporate engagement and sustainability reports applicable to a wide range of stakeholders (Bebbington et al. 2014; Deegan & Unerman, 2011). Corporate engagement and sustainability

reports capture issues, transactions, and events important to the business but are not covered in traditional financial statements (Unerman et al., 2018). Sustainability reports provide information about an organisation's environmental and social impacts and enhance the organisation's transparency and accountability (GRI, 2016; Unerman et al., 2018). Therefore, a responsible and accountable organisation reports on its social and environmental impacts and contributes to the community's welfare and other stakeholders by promoting sustainable development. The type of accounting and reporting chosen by the business will reflect how an organisation achieves or aims to achieve SDGs. And on the flip side, the SDGs strategy pursued by the business entity impacts the creation and use of accounts (Bebbington et al., 2014).

Indeed, businesses globally are devising strategies that incorporate measures that promote sustainable development, including safeguards against adverse social and environmental impacts of their operations (Yakovleva et al., 2017). The United Nations included in its vision the Millennium Development Goals (MDGs) to address the CSR challenges in developing countries. The MDGs aimed to contribute to a world with reduced poverty levels, low prevalence of disease and hunger, improved provision of education, a better environment, and improved equal opportunities for women (UN, 2005). Following the Millennium Development Goals, a United Nations summit composed of 193 UN member states endorsed the 17 Sustainable Development Goals (SDGs) to motivate action towards protecting humanity and the planet (UN, 2015). Through the SDGs, the United Nations has set targets that by the year 2030, countries must have implemented the agreed goals (Yakovleva et al., 2017).

According to Bebbington & Unerman (2018), companies are socially responsible for contributing to sustainable development. The introduction of the SDGs is an opportunity for accounting researchers to contribute to and promote research towards this cause.

Despite the concept of CSR being heavily polarised, very little literature is available on CSR practices in mining companies in sub-Saharan Africa (Mzembe & Downs, 2014). As is the case throughout sub-Saharan Africa, in Malawi the concept of CSR is perceived differently amongst mining firms and other stakeholders. The differences in perception have given rise to growing tensions and conflicts (Mzembe & Downs, 2014). Some multinational mining companies operating in developing countries, including Malawi, have exploited weak laws to generate profits, promising to assist the communities without fulfilling their promises (Kamlongera, 2013). In recent years, Malawi has experienced a rapid influx of foreign companies seeking investment in mineral extraction in response to the recent discovery of mineral deposits. These investments are affecting local people's way of living. For instance, people have experienced the loss of farmland due to displacements, loss of safe drinking water due to drilling operations, and environmental degradation (Mzembe & Meaton, 2016). Despite the increased influx of mining companies, communities where these mining companies carry out their mining activities do not reap the benefits as expected. In the absence of regulatory solid structures and laws, to address this, non-state actors introduced CSR – a voluntary initiative to ensure that mining companies give back to the communities (Kamlongera, 2013).

The issues highlighted above necessitate the current thesis to comprehensively evaluate the level of transparency, accountability and governance processes in the Malawi mining context and to shed more light on how corporations operate in a way that is sustainable to their stakeholders (Belal

et al., 2015; Killian, 2010; Lauwo et al., 2016; Tregidga, 2013, 2017). Furthermore, the issues relating to unsustainable practices necessitate a study that examines how an organisation engages in *dialogic accountability*, a concept that leads to transformational change (Bebbington *et al.*; 2007; Thomson & Bebbington, 2004, 2005). Dialogic accountability is accountability that promotes an ongoing dialogue between a company or institution and its stakeholders, and where the company assumes its obligation to answer or report on its actions (Brown, 2009). A key characteristic of dialogic accountability is an ongoing engagement between the corporation and its stakeholders. As a result, the corporation is accountable by being answerable to its stakeholders and reporting its actions.

1.3 The case for studying CSR in Malawi

Over the years, businesses have continued to focus more on profit-maximisation without considering the social and environmental impacts on the local communities where they operate (Killian, 2010; Lauwo & Otusanya, 2014; Siddiqui & Uddin, 2016; Sikka, 2011; Thomson et al., 2015). This has made CSR a popular topic of discussion in both the business and academic spheres. To stimulate economic growth and reduce widespread poverty, the Malawi government implemented economic and legal reforms, leading to increased multinational companies and Foreign Direct Investments (FDI). Together with a change of economic focus from entirely being driven by agriculture to one that includes non-farming activities such as energy, industry, and tourism development, this action led to an increase in GDP (GoM, 2019). Table 1 below outlines the growth in GDP of Malawi in comparison with other countries in sub-Saharan Africa (SSA):

Table 1.1: Real GDP growth (percent)

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The sub-Saharan Africa region (SSA) has experienced a growth in GDP of between 1.3% in 2016 and 3.6% in 2020. Malawi alone recorded a higher increase in GDP than the rest of SSA, from 2.5% in 2016 to 4.9% in 2020 (see Table 1.1). A study in the contribution to economic development in mining (another non-farm activity) would help explore opportunities for policymakers to maximize the sector's contribution to economic and sustainable development for Malawi and other countries in the SSA. Mining counts as an essential export commodity by Southern African countries. Table 1.2 below outlines selected countries and their percentages of mining exports.

Table 1.2: Selected percentages of mineral exports in Southern Africa

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Mineral extraction in Malawi is still at an infancy stage compared to the other Southern African countries, hence contributing up to 8.7% of the merchandise exports (Table 1.2). With the recent discovery of new minerals and the influx of companies extracting minerals, it is projected that the sector will contribute between 20% and 30% of the country's GDP by the year 2023 (GoM, 2013; Kamlongera, 2020; MALCMV, 2016; Tilitonse Fund, 2013). Mining is more critical to Malawi as it is a potential contributor to social-economic development. This potential can be realised with significant research in policies and strategies that promote the sector's governance, transparency and accountability (Kamlongera, 2020). The findings and recommendations from this study would also contribute to policies and strategies applicable to the other countries in SSA.

The other reason why this study is crucial for Malawi's development is that mining is fast becoming a significant income-generating activity in sub-Saharan Africa, contributing to between 40 and 45% of the rural household income and 47% in Malawi alone (Kamlongera, 2013). Through CSR, mining firms can contribute to alleviating poverty and promote economic development (Littlewood, 2014). However, inappropriate CSR strategy in mining has resulted in diminishing communities and emergence of ghost towns after depletion of mineral resources in Namibia, one of the sub-Saharan African countries (Littlewood, 2014). Similarly, Zambia's Copper Belt region has experienced an economic decline due to the near to extinction of copper, which resulted in substantial job losses and rising poverty levels (Potts, 2005). The cases in Namibia and Zambia call for an appropriate CSR strategy that promotes sustainable economic development after the extinction of mineral resources.

Finally, there has been a recent rise in abuse of human rights and conflicts between mining companies and their stakeholders in Malawi (Kamlongera, 2013; Mzembe & Downs, 2014), but

there is a lack of research that explores the causes and possible solutions. This study provides insight into how CSR policy is formulated and implemented in current violations of human rights and unsustainable practices by mining companies in Malawi. This research also responds to the recent call by Thompson et al. (2015) and Denedo et al. (2017) for research that explores the governance processes, conflicts and human rights abuses in developing countries and campaigns for reform. In addition to this perspective, the study explores how mining companies have implemented the SDGs and the barriers to fulfilling the development goals. The SDGs targets have allowed academics and practitioners to measure progress and develop indicators on how mining companies can contribute to the Sustainable Development Goals (Yakovleva et al., 2017).

1.4 Problem statement/Research Objectives and questions:

In recent years, mining has become a significant focus of attention for governments in developing countries (Gamu et al., 2015; Horsley et al., 2015; Yakovleva et al., 2017). Prior literature suggests that despite the claim by multinational mining companies operating in sub-Saharan Africa of implementing local development projects, little contribution has been made to the development of their host local communities (Hilson, 2006; Hilson & Yakovleva, 2007). On the contrary, there is increasing evidence of growing conflicts between mining companies and their stakeholders, high levels of corruption, abuse of human rights and unsustainable practices (Kamlongera, 2013; Mzembe & Downs, 2014). Additionally, the literature indicates that multinationals and local companies operating in developing countries have exploited weak regulation and institutional voids to engage in corruption, child labour, and environmental degradation at the expense of local communities (Adanhounme, 2011; Kwok & Tadesse, 2006; Luo, 2006). In the Malawian context, current literature identifies that stakeholders are dissatisfied with the CSR activities carried out by the mining companies; thus, the stakeholders claim that they are not reaping the full benefits of

mineral extraction activities (Hajat, 2008; Kamlongera, 2013). CSR activities will be deemed as successful only if perceived as such by the stakeholders.

According to the United Nations, the world's human population is estimated to rise to 9 billion by 2050 (Griggs et al., 2013). However, with increase in adverse effects of climate change and declining world resources, this rise in population poses a significant challenge to maintain peoples' consumptive lifestyle (WBCSD, 2010). This calls for businesses and individuals to embark on a redefined sustainable development that includes measures to protect people and the planet (Griggs et al., 2013). There is need for research that promotes innovative thinking and investigates how accountability and sustainable development can be enhanced (Bebbington et al., 2014). Recently, accounting literature has addressed some areas of sustainable development, especially the area of businesses' unsustainable practices causing harm in the communities where they operate (see Belal et al., 2015; Lauwo et al., 2014; Lauwo & Otusanya, 2016; Tregidga, 2017). However, attempts to develop accounting practice in evaluating the level of accountability, governance, and CSR implementation especially in mining companies and their contribution to sustainable development have not been straight forward (Gamu et al., 2015; Horsley et al., 2015; Yakovleva et al., 2017). This study fills in the gap by examining how CSR and corporate accountability practices have been implemented in mining companies in a developing country's context. An exploration of implementation of CSR practices would help examine factors contributing to the underlying causes of conflicts, abuse of human rights and the rise in unsustainable and poor governance practices.

"Accounting-sustainability research should critically: confront the unsustainable way the world is; create new accounting knowledge, processes and practices; and problematize, disrupt and engage constructively with the transformation process" (Bebbington et al., 2014, p. 15)

This highlights the potential role of accounting-sustainability research in: challenging unsustainable world practices, bringing into light hidden unsustainable practices, providing new knowledge and information that would help resolve issues, and engaging constructively with the process of transformation that would bring about emancipation. Through the lens of dialogic accountability theory and the Arena Framework, this thesis aims to contribute to studies on CSR, corporate accountability, and the achievement of SDGs in the Malawi mining arena.

The overall aim of the study is to explore the CSR and accountability practices in mining companies and the impact on SDGs in sub-Saharan Africa – focusing on Malawi as a case study. To achieve this aim, the research specifically addresses the following objectives:

1. To evaluate how CSR, accounting and accountability practices are effected and reported by mining companies in Malawi, the policy formulation process and the roles played by various actors
 - To examine the CSR, accounting, and accountability reports by mining companies, evaluating the reports against what is done in practice from the stakeholders' perspectives.
 - To broaden understanding the roles, power structures and decision-making processes of various actors in the mining conflict Arena
 - To identify and analyse the current CSR and sustainable development policy formulation process in the Malawi mining arena
 - To identify factors that may lead to conflicts in the implementation of CSR activities in Mining companies in Malawi mining arena
2. To explore the CSR engagement process between the mining companies in Malawi and their stakeholders in the context of sustainability accounting and reporting.

- To investigate the nature, roles and effects of stakeholder engagement within the sustainability accounting in the Malawi mining arena
- To critically assess how the existing stakeholder engagement policies and regulations address stakeholder concerns in the implementation of CSR practices
- To critically analyse stakeholder responses and identify strategies and approaches that could promote effective engagement that could create mutual understanding and minimise conflicts

3. To explore how mining companies have implemented the UN Sustainable Development Goals and the barriers to fulfilling the development goals.

- To identify and critically assess the linkages between mining and sustainable development in Malawi and how sustainable development activities are accounted for
- To identify challenges faced by mining companies and how they affect the companies' contribution towards SDGs.
- To critically assess the nature of existing community development activities carried out by mining companies and explore strategies that can maximise their contribution towards implementation of SDGs

4. To identify factors that motivate mining companies to engage in CSR and corporate accountability in Malawi

- To identify the key motivations that lead mining companies to adopt the concept of CSR
- To critically analyze the mining company motivations of engaging in corporate accountability

The following are the research questions the thesis addresses:

- 1) How are the CSR, accounting and accountability practices implemented and reported by mining companies in Malawi?
- 2) What is the nature of the engagement and communication process between mining companies and their stakeholders in the context of sustainability accounting and reporting?
- 3) How have the main SDGs that address society challenges (SDG 1 to 6) been achieved through CSR practices in the mining communities?
- 4) What motivates mining companies to engage in CSR and corporate accountability in Malawi?

1.5 Thesis contribution to theory/literature, policy, and practice

In business sphere, CSR is termed as the role that a firm play in a society (Blowfield, 2005; Moon, 2007). The existing trends and debates in CSR research integrate two main perspectives namely: Instrumental and normative approaches (den Hond et al. 2014; Liedong et al. 2015; Rajwani and Liedong 2015; Scherer and Palazzo 2014). Businesses which follow the instrumental approach are profit oriented, hence they only implement the CSR activities that enhance their objective of wealth maximization (Carroll, 1979; Friedman, 1970; Mzembe & Downs, 2014; Wood, 1991). On the other hand, the normative approach to CSR is pursued by businesses who present themselves as part of the society, hence they have a moral and ethical duty to contribute to the betterment of the society (Donaldson & Preston, 1995; Greenwood, 2007, 2010; Lucas, 1998). Whilst the studies on the two perspectives make an important contribution to CSR debate, they do not incorporate organizational strategies aimed at protecting stakeholders against risks and adverse impacts of business operations. Additionally, there is an evident gap in research on social actors, their interaction with each other, with other systems and with structures of the society.

Recent studies on CSR and sustainable development (see UNDP, 2016a; WBCSD, 2016; Yakovleva et al., 2017), have highlighted two key reasons why CSR in mining is more essential than that of other sectors. Firstly, mining extraction by its nature has potential negative impacts on use of land, agriculture, nature conservation, traditional livelihood, and the environment; therefore, there is an implied obligation by mining companies to help minimize the risks of the negative impacts through CSR activities. This is an affirmation of the mining companies' responsibility for their actions (accountability). Secondly, mining extraction usually takes place in remote areas deficient in social services such as healthcare, education, safe water and food; therefore, mining companies as citizens of the community are responsible to address social challenges through CSR. By contributing to the welfare of the community, mining companies promote sustainable development in the communities they operate. The link between mineral extraction and community development is very evident (Gamu et al., 2015; Horsley et al., 2015). On the other hand, CSR in other sectors is not influenced by the factors described above. Therefore, other sectors may carry out CSR as more of a voluntary activity, but with less obligation to the community. Additionally, due to the high potential risks involved in mineral extraction, there is an increased demand for continuous dialogue amongst parties involved (mining companies, the government, CSOs, other NGOs and the mining communities), before during and after the mineral extraction activities. The involvement of multiple constituents necessitates dialogic accountability involving the primary stakeholders as well as other participants such as the minorities, local communities, women and children, and marginalized groups (Dillard & Vinnari, 2019). In a developing countries' context, there are very few studies in the mining sector that comprehensively examine CSR accountability and sustainable development. Hence a study on CSR in mining companies in Malawi, focusing on accountability and SDGs implementation is essential in addressing the current gaps in research.

This thesis makes an essential contribution to policy and practice both in the public and private domains. A corporation operates within a community of stakeholders whose interests must be considered, as they contribute to the success of its operations (Archel et al., 2011; Gray & Bebbington, 2003). Therefore, corporations should consider those strategies that may protect stakeholders and societies against risks, unsustainable practices, and human rights abuses (Gallhofer et al., 2011; Killian, 2010; Siddiqui & Uddin, 2016; Sikka, 2011). Therefore, there is a need for research that examines how corporations' practices impact their stakeholders' interests. Additionally, there is an opportunity for accounting research that examines the corporations' accounting and accountability, and that contributes to the promotion of human rights and sustainable development (Denedo et al., 2017; Dey et al., 2011; Gallhofer et al., 2006; Gray et al., 2014b; Sikka, 2011; Thomson et al., 2015; Tregidga, 2017; Tregidga et al., 2015; Vinnari & Laine, 2017). The evidence of conflicts and unsustainable practices (Kamlongera, 2013; Mzembe & Downs, 2014) indicates that the concepts of CSR and SDGs have not been well implemented by the mining companies and the government policymakers. The findings from this research will provide an opportunity for mining companies to review their CSR, accounting and accountability practices to ensure that stakeholder interests are incorporated. The results will also influence policy that will promote the alignment of CSR practices with SDGs. This study will provide insights to the government of Malawi and other resource-rich developing countries in taking a leading role in reviewing their legal and governance structures to minimise conflicts and promote sustainable development in the mining arena.

As a theoretical contribution, this thesis applies the Dialogic Accountability Theory through the lens of the Arena Concept (Dey & Russell, 2014; Georgakopoulos & Thomson, 2008; Renn, 1992) to analyse the structural engagements, context, interaction mechanisms, decision-making and

communication processes in the Malawi mining arena. The Dialogic Accountability Theory has been applied by prior literature on unsustainable practices in the social conflict arenas (Bebbington et al., 2007; Thomson & Bebbington, 2004, 2005). The theory was used to develop an understanding, and to problematize and challenge the unsustainable practices to facilitate emancipatory social and environmental transformations.

The findings from the analysis in this thesis widen our understanding of the accounting and accountability strategies, engagement processes, roles and power structures of various actors in the Malawi mining arena. Additionally, the findings enhance our understanding of the mining companies' contribution and barriers to sustainable development. The findings will be helpful in the examination of the implementation of CSR practices in sub-Saharan Africa and other developing countries. The findings also provide recommendations on strategies that would help utilize opportunities for companies' contributions towards SDGs. As suggested by this study, the extended Arena Framework will help promote successful networks and collaborations between mining companies, governments, civil societies, communities, and other stakeholders in their quest to achieve the SDGs.

This study also adds to the existing body of academic literature on dialogic accountability and engagement, especially in the exploration of assumptions and ideologies that may lead to the identification of solutions to conflicts and promotion of sustainable development (Brown et al., 2015; Dey & Gibbon, 2014; Fitzgerald & Rodgers, 2000; O'Dwyer & Unerman, 2016; Tregidga et al., 2015b, 2012). This thesis responds to recent calls by Thompson et al. (2015) and Denedo et al. (2017) for research that explores the governance processes, conflicts and human rights abuses

in developing countries. The findings of the study form part of the exposition of unsustainable practices and a campaign for reform.

1.6 Overview of methodology

The data used to meet the objectives of this thesis is derived from different sources, including semi-structured interviews and Focus Group Discussions. This approach helps in soliciting views from various mining company stakeholder groups, including policymakers, miners, NGOs and community residents. Specifically, 40 individual interviews and 6 Focus Group Discussions were conducted. The interviews with the mining companies and their stakeholders were carried out in three phases: Firstly, in phase 1, policymakers were interviewed to solicit their knowledge and understanding of their roles, power structures, resource utilization, engagement mechanisms and communication processes in conflict arenas. The policymakers included mining company managers for the six mining companies and government representatives. Secondly, phase 2 involved interviewing the other stakeholders, including Civil Society Organisations (CSOs), other NGOs, mining company employees, traditional leaders and community members. Participants addressed critical questions regarding their understanding of CSR and SDGs practices, stakeholder engagement, and governance processes. The third phase involved cross-examination of both the policymakers and other stakeholders based on triangulation of evidence gathered. It also involved filling in any identified missing evidence from the preceding two phases. The focus group discussion and interview processes are discussed in detail in chapter 3 of this thesis.

Additionally, the dissertation utilises discourse analysis and documentary analysis. Documentary information is necessary to supplement the interview and focus group discussion methods. Data collected using the various techniques outlined is essential to answer the research questions and meet the study's objectives.

Regarding research design, this research adopted a qualitative case study approach. Case study research is appropriate in areas that have previously been inadequately researched (Yin, 2003, 2017). Available literature (see Kamlogera, 2011, 2013, 2020; Mzembe & Downs, 2014; Mzembe & Meaton, 2016) indicate that little research has been done in the Malawi mining arena, and therefore a qualitative case study approach is appropriate. Prior literature claims that findings from qualitative research have made a valuable contribution to the theory and practice, making a positive impact across different regions and time horizons (Chua & Mahama, 2012; Yin, 2003, 2017). The findings from this study are expected to be used in the exploration of CSR and SDG practices in other mineral resource rich or conflict arenas.

1.7 Structure of the Thesis

The next chapter (Chapter 2) reviews literature on CSR, sustainable development, and related theories and highlights the research gap. Chapter 3 outlines the research methodologies employed to meet the objectives of the study. Chapter 4 examines Malawi's history and social-political and economic context and how it has influenced, shaped, induced or impeded CSR practices. Chapter 5 analyses the structural engagements, context, interaction mechanisms, decision-making, and communication processes in the Malawi mining arena. Additionally, it examines the CSR policy formulation process. Chapter 6 explores the CSR engagement process between the mining companies in Malawi and their stakeholders. Chapter 7 analyses the mining companies' contribution to SDGs. Additionally, it introduces the extended Arena Framework centring on opportunities for promoting the SDG agenda by establishing solid networks and collaborations among mining companies, governments, other sectors, civil societies, communities and other stakeholders. Chapter 8 outlines what motivates mining companies in Malawi to engage in CSR and corporate accountability. Chapter 9 provides a discussion, recommendations and conclusions.

CHAPTER 2: LITERATURE REVIEW

2.1 Introduction

This chapter discusses literature on CSR and corporate accountability in the mining industry and how the mining companies contribute to sustainable development. Additionally, literature on Dialogic Accountability and the Arena Concept is critically analysed. Through a critical review of CSR, corporate accountability, and SDGs discourse, key themes/trends that constitute the research subject are brought into the light. The chapter also explores different theoretical views regarding CSR in the context of developing countries and outlines various theories on CSR as applied in multiple disciplines.

2.2 Defining CSR

Over the years, researchers have made several attempts to arrive at a universal definition of CSR, but no agreement has yet been reached (McWilliams et al., 2006). Existing literature outlines a wide range of CSR definitions and concepts: corporate citizenship, social responsibility, and sustainability (Frolova & Lapina, 2014, p. 179; KPMG, 2013). CSR represents the responsibility of businesses to society (Blowfield, 2005; Moon, 2007). Likewise, Carroll (1979) states that organisations express their commitment to fulfil their economic, legal, ethical, and philanthropic responsibilities to society through CSR. However, according to Nalband & Kelabi (2014), both definitions do not consider the values and beliefs of other stakeholders such as promoters, strategists and other actors. This view affirms that organisations do not operate in a vacuum but interactively with the host society, including stakeholders and other individuals or corporations that may not be directly affected by the organisation's operations. Hence, an organisation's social responsibility and accountability extend beyond direct stakeholders.

Another view describes CSR as "*actions that appear to further some social good, beyond the firm's interests and that which is required by law*" (McWilliams & Siegel, 2001, p. 117). This definition recognises the view that firms exist to maximise shareholders' returns but suggests that their engagement in CSR activities is to comply with legal requirements. Some scholars view CSR as activities carried out by firms over and above what is required by law to maximise their profits, to satisfy the needs of stakeholders (Freeman, 1984; Friedman, 1970; Pajunen, 2006). This definition not only incorporates an economic motive but also places the focus on stakeholders. Proponents of this approach argue that organisations aim to compromise between the needs of shareholders and those of a varied range of stakeholders (Carroll, 1991). The definitions outlined so far do not focus on sustainable development.

This research aims to explore the CSR & accountability practices in mining companies and the impact on SDGs in sub-Saharan Africa – focusing on Malawi as a case study. Therefore, we adopt a definition by the World Business Council for Sustainable Development (WBCSD) which regards CSR as a catalyst for economic development: *'The commitment of businesses to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life'* (WBCSD, 2000, p. 10). This definition highlights the need for organisations to contribute towards sustainable development as they implement CSR practices involving various stakeholders. Since the inception of the sustainability concept, the UN has exercised its authority to promote sustainable development by organising various conferences and summits leading to the UN Sustainable Development Goals (Bebbington & Unerman, 2018). However, the introduction of the SDGs changed the course of CSR in developing countries. As a result, governments in developing countries seized the opportunity to encourage businesses to implement CSR practices aligned to SDGs.

2.3 Conceptualising CSR

Research on CSR is interdisciplinary; hence, it has attracted contributions from various disciplines, including accounting, sociology, finance, management, politics, law and philosophy (Porter & Kramer, 2006). Therefore, it is essential to review the history of CSR before analysing its impact on SDGs in sub-Saharan Africa. This information forms the background of understanding the concept of CSR and its evolution into mining companies' agendas. The foundation of CSR can be traced back to the 1950s and 1960s, when companies began to be sensitive to their responsibilities to society (Moura-Leite & Padgett, 2011). It spread to sub-Saharan Africa around the 18th century mainly due to the responses by companies to the effects of the industrial revolution (Visser, 2010). In the 1980s, CSR began to incorporate company reports and later appeared on company websites (Moura-Leite & Padgett, 2011). Current literature indicates that CSR is still one of the most debated notions in modern-day society and business (Crane et al., 2019; Moon, 2007). One of the main reasons for the rise in CSR debates is that companies have realised the importance of their responsibility to society. Additionally, some companies have used CSR as an opportunity to enhance their publicity and improve their competitive advantage (Porter & Kramer, 2006). Literature has provided valuable insights into how companies have used CSR initiatives to address global warming, promote good labour conditions, and address other ethical issues (Kreil, 2016). However, CSR is a contentious issue despite the benefits outlined, especially in developing countries, due to its minimal impact on sustainable development, stakeholder engagement, and promotion of human rights.

Critics have claimed that due to its voluntary nature, CSR has been ineffective. For instance, Cho & Patten (2013) argue that voluntary environmental reporting may not lead to transparent accountability, and therefore the reporting system is not very helpful to the environment.

Supporting this argument, Michelin et al. (2015) claim that research has not provided enough grounds to conclude that CSR practices improve companies' accountability. However, recent debates indicate that CSR is still considered a valuable concept by companies and other organisations despite critics. For instance, according to KPMG (2013), more than 71% of large companies globally include CSR reports and disclosures in their annual reports. In recent years CSR research has evolved due to a rise in pressure groups and non-governmental organisations campaigning for corporations to be more socially responsible. Pressure groups have campaigned for organisations to desist from practices that promote abuse of human rights, corruption, environmental degradation, pollution and discrimination (Tregidga, 2017; Vinnari & Laine, 2017). This evolution highlights the growth in linkages between CSR and sustainable development in recent years, hence the importance of a study incorporating both concepts.

2.4 CSR Practices

CSR practices are activities or initiatives that organisations do to contribute to the betterment of society and the environment. The concept of CSR assumes that an organisation's responsibility for the impact of its activities on the social environment goes beyond its commercial interests (Visser & Tolhurst, 2010). Most organisations embrace the notion of CSR based on their understanding of the composition of their practices. According to Carroll (1979; 1991), CSR practices are mainly composed of: economic responsibility – responsibility by the corporation to remain in business, through the provision of shareholder's returns on their investment and satisfying of employee and customer needs; legal responsibility – a corporation's social responsibility to abide by the rules and regulations of the governing authority under which they operate; ethical responsibility – responsibility to act fairly, justly and do what is right to society; and Philanthropic responsibility – responsibility to support the community through the provision of charitable services including

events sponsorship, sports and recreation facilities, and building of boreholes, schools and medical centres. Jacques (2010) argued that CSR practices are composed of the following categories: environmental, social and financial framework (which are also called triple bottom line), voluntary work, support provision to people in need, HIV/AIDS support and awareness, supporting the community, and gift-in-kind contributions to the community in a way that is consistent with the organisation's objectives. The definition of CSR practices by Carroll and Jacques overlap in many ways and are closely linked to management's motivations for carrying out CSR practices. These definitions are essential in the Malawi case where there is a general contention by mining company stakeholders and the public about what constitutes CSR practices.

How organisations engage in CSR can be explained by using three mainstream theories: legitimacy theory, stakeholder theory and institutional theory. These theories are the core foundation for a deeper understanding of CSR practices and how they have been deployed in various scenarios (Fernando & Lawrence, 2014). The key theories highlighted are discussed in depth in section 2.5 below.

2.4.1 How CSR practices are reported

Social and environmental disclosures provide essential information about the organisation's accountability practices. This information is vital not only to shareholders but also to the other stakeholders interested in the firm. A comprehensive CSR report must include the company's vision and goals, the management approach and its performance indicators (Bouten, 2011). The CSR reporting process involves an organisation explaining, interpreting and presenting information about CSR activities to various stakeholders in a way that they can understand. The reports contain company ethos, and the goods and services it has introduced to the market (Pavlik, Belcik & Akol, 2010). Most companies follow Global Reporting Initiative (GRI) guidelines in

preparing their CSR reports. Earlier studies in major mining companies in Ghana found that by following GRI guidelines, companies enhance their legitimacy, stakeholder communication and disclosure of information relating to social economic and environmental issues (Arthur et al., 2017). This comprehensive reporting helps reduce potential claims for damages, especially in oil and gas companies (Alazzani & Wan-Hussin, 2013). Comprehensive reporting of CSR information is a sign of good accountability towards external stakeholders. Organisations have successfully embedded CSR information in their strategic, risk management, and policymaking plans resulting in significant improvement in performance (Adams & Frost, 2006). There are various integrated sustainability reports and guidelines used to measure an organisation's sustainability performance. The most common ones are the Global Reporting Initiatives, United Nations Commission on Sustainable Development Framework, Sustainability Metrics of the Institution of Chemical Engineers, and Wuppertal Sustainability Indicators (Labuschangne et al., 2005). Despite the outlined benefits of CSR reporting, critics claim that such reports are used as a management tool to satisfy the company's interests, ignoring marginalised or less powerful stakeholders (Baker, 2010; Gray, 2006; O'Dwyer, 2005, 2003). Hence, through CSR reporting, companies satisfy their legitimacy and demonstrate their compliance with the law. Additionally, through CSR companies maintain a good reputation with their key stakeholders.

2.4.2 How companies are held accountable for what they claim they have done concerning CSR

The notion of CSR assumes that in pursuit of profit maximisation, a business must operate responsibly, legally and morally as it services the needs of its varied groups of stakeholders (Mujtaba & Cavico 2013). There is a general view that CSR initiatives are voluntary, self-regulated policies undertaken by organisations in the communities where they operate (Graham & Wood,

2006). This view makes CSR challenging to enforce, discharges a company's legal and moral responsibility to the stakeholders they serve and is debatable. An organisation's activities or actions must be in the best interest of the stakeholders it serves. Companies' responsibilities are to disclose comprehensive information about their CSR activities, their achievements, and failure to achieve, with full explanations in their annual reports (Afsharipour, 2011). Consistent with this view, most companies that have embraced the CSR agenda currently publish their CSR reports, including financial statements. Addressing the issue of legislation, Murphy & Bendell (1997) claims that an organisation's social accountability to a wide variety of stakeholders can be enhanced by legislating CSR policies. However, CSR practices include philanthropic and ethical elements (see Carroll 1979; 1991), which are voluntary, hence legislating CSR practices is still a contentious issue. Other studies (see Blowfield, 2005) claim that an organisation must balance voluntary and legally enforced CSR policies. Whilst this may be relevant to developed countries; however, most developing countries consist of dysfunctional institutional structures with a high prevalence of corruption, fraud, tax evasions and non-compliance with rules and regulations (Dobers & Halme, 2009). In such environments, corporations carry out their version of CSR practices to preserve their legitimacy without considering the interests of the weak and vulnerable stakeholders. There is a need for corporations, including mining companies, to refocus their traditional CSR initiatives to incorporate strategies that address critical social issues, poverty, hunger, health, education, inequalities, environmental degradation and climate change (Yakovleva et al., 2017). The introduction of the SDGs is an opportunity for corporations to restructure their CSR practices to contribute to strategies that would promote human rights and minimise the adverse effects of mining company operations. Mining companies can achieve this by adopting appropriate measures that safeguard the communities and other stakeholders against harmful social

and environmental risks and aligning CSR activities with their related SDGs. Section 2.6 discusses the links between CSR and SDGs in detail.

2.5 Understanding CSR Traditional Theoretical Perspectives

CSR literature has highlighted a varied range of theoretical views. These views cover: how CSR has evolved (e.g. Gray & Laughlin, 2012), the impact of CSR reporting and assurance services on stakeholders (e.g. Cohen & Simnett, 2014), and the CSR implementation procedure, including stakeholder reactions and interpretations (Watson, 2015; Wang et al., 2016). Similarly, Watson (2015) surveyed the top 13 accounting journals and found that the CSR debates cover three key aspects, namely: factors that motivate companies to undertake CSR; examining whether CSR is related to financial performance; and the quality of CSR disclosures. The critical accounting journals applied various theories to explain CSR as a direct product of management or other actors (Watson, 2015). The views are deficient in that they have not incorporated multiple factors affecting the interrelationships among actors, power structures, roles, conflicts, and contradictions (see Tatli et al., 2014). Therefore, this section reviews the application of the traditional theories instead of the practice approach (discussed in the next section). The traditional theories underpinning the concept of CSR fall amongst the following categories: Institutional Theory, Instrumental Stakeholder Theory, Normative Stakeholder Theory, Political Theory, Social Capital Theory and Agency Theory.

2.5.1 Institutional Theory

This theory relates to a construct of norms, rules and routines that trigger why social group members perceive things and act in a certain way. It explains the motivations of group behaviour and perceptions (Selznick, 1948; 1949; 1957). This theory explains the reasons behind grouping

organisations based on various descriptive characteristics in an organisational setup. Based on institutional theory, organisations are perceived as operating in societal customs, standards and traditions (Carpenter & Feroz, 2001). The customs and traditions of the society in which an organisation operates are linked to CSR practices and other organisational practices by the institutional theory (Deegan & Unerman, 2011). CSR practices are driven by various forces such as norms, traditions and expectations; organisations will seek to belong to an institutional group of organisations with CSR practices perceived by society as successful or most effective; they will also adopt those practices (Fernando & Lawrence, 2014).

Institutional Theory explains an organisation's adaptation of its structure in reaction to the commitments and characteristics of its actors and as influenced and constrained by the external environment (Scott, 1987; Selznick, 1948, 1949, 1957). The main focus for institutional theory is the organisation's adaptation and compliance with the environment for legitimacy or as a social license to operate. Some social science studies have used Institutional Theory to study CSR in organisations (see Bebbington et al., 2009; Dillard et al., 2004). Based on institutional theory, an organisation complies with norms, traditions, laws and regulations of the environment to survive, to preserve its legitimacy and for its operational activities to be recognised as efficient (DiMaggio & Powell, 1983). In this regard, organisations have successfully implemented CSR activities as they pursue their profit maximization motives. However, despite their adaptation and compliance with regulations, corporations especially those operating in emerging economies have focused more on wealth maximization ignoring the rights of others affected by their operations (Belal et al., 2015; Lauwo and Otusanya, 2014; Lauwo *et al.*, 2016; Siddiqui & Uddin, 2016; Sikka, 2011).

Critics of institutional theory state that the theory falls short of providing the true dynamism of institutions and that alternative approaches that can be used to study relationships between agents and structures should be adopted by researchers (Dillard et al., 2004; Whittington, 1992).

2.5.2 Stakeholder theory

Stakeholders are individuals, societies, or organisations affected by the organisation's activities in question. Stakeholders are potential investors, employees, suppliers, customers, competitors, customers, and the government. A stakeholder is an entity or personality that influences or is influenced by its process of achieving its goals or objectives (Freeman, 1984). This definition is so generalised that it opens the ground to everyone to become a potential stakeholder (Mitchell et al., 1996). Clarkson's (1994, p. 5) narrower classification of stakeholders is: *“voluntary stakeholders bear some form of risk due to having invested in a firm. Involuntary stakeholders are placed at risk as a result of a firm's activities. But without the element of risk, there is no stake”*. Clarkson is therefore narrowing down the definition only to include those that have a risk. Stakeholder theory explains how an organisation is related to its stakeholders. Stakeholders are categorised in various ways, such as internal and external, strategic and moral, etc. These different groups exist with varying expectations (Fernando & Lawrence, 2014). Therefore, organisations seek to meet these various stakeholder rights and expectations. Therefore, organisations will participate in social activities to fulfil their responsibility and accountability to their stakeholders (Fernando & Lawrence, 2014).

Drawing on stakeholder theoretical principles, stakeholders have moral and strategic rights to be involved in an organisation's operations (Froom, 1999; Herremans et al., 2016). Based on the ethical perspective, an organisation's operations have a positive or negative impact on its

stakeholders; therefore, the stakeholders have the right to receive or demand information about the corporation's activities (Freeman, 1984; Herremans et al., 2016; Mitchell et al., 1997). This view affirms that company operations directly or indirectly impact stakeholders; therefore, it is fair and just for stakeholders to be kept informed and involved in the activities (Greenwood, 2007). Contrary to this view, the strategic perspective sees stakeholders as crucial players in the organisation's operations with the potential to contribute to the corporation's achievement of its objectives (Freeman, 1984; Herremans et al., 2016). Both perspectives highlight the importance of stakeholders to a corporation. Hence businesses need to engage and maintain relationships with stakeholders.

Based on stakeholder theory, CSR disclosure is perceived as company's strategy for managing relationships with its varied groups of stakeholders (Belal, 2002; Reverte, 2009). Several studies have applied the stakeholder theory to recognize how organisations have used CSR as a tool for addressing their complex and dynamic relationships with stakeholders (see Donaldson and Preston, 1995; Freeman, 1984; Gray et al., 1997; Mitchell et al., 1997; Mzembe & Downs, 2014; Owen et al., 1997; Parker, 2005). Despite stakeholder theory being adopted as a useful tool in relationship management in previous studies, a number of critics have identified weaknesses of the framework. For instance, the theory ignores the social-political, economic, and power structures that shape CSR practices (Banerjee, 2007, Lauwo & Otusanya, 2014; Lauwo et al., 2016). Barjee (2007) adds that stakeholder theories do not address conflicts between corporations and their stakeholders in different social settings. Hence stakeholder frameworks pay less attention to the impact of the corporation's activities on other actors in the society (Belal et al., 2015; Lauwo and Otusanya, 2014; Lauwo et al., 2016; Siddiqui & Uddin, 2016; Sikka, 2011). CSR and sustainable development should go beyond the business case, recognizing the rights and

sustainability agendas of others in the society (Bebbington and Larrinaga, 2014; Carroll and Shabana, 2010; Gray, 2010; Grubnic et al., 2015). Hence an organisation should account for and be held accountable for the actions for which it is responsible (Gray et al., 2014a, p. 50).

From this discussion we can conclude that stakeholder theory fails to address how powerful stakeholders' demands and expectations in the arena can be managed. Additionally, how corporations' accountability can be enhanced. As outlined in chapter 4 of this thesis, in the context of developing countries including Malawi, CSR and accountability practices are heavily shaped by social-political and environmental factors. In this instance, the issue of power relations between corporations and their stakeholders is of vital importance in CSR and accountability discourse. Due to the limitations outlined, the stakeholder theoretical framework if adopted, would not provide sufficient basis for enhancing the understanding of the power structures and accountability mechanisms between mining companies and other actors in the Malawi mining arena.

2.5.2.1 Stakeholder engagement

This is defined as “*practices that the organisation undertakes to involve stakeholders positively in organisational activities*” (Greenwood, 2007, p. 318). This definition entails that stakeholder engagement is incorporated in various activities the organisation undertakes. The involvement of stakeholders is for varied motives, including promoting consent, a control mechanism, enhancing cooperation, an accountability mechanism, promoting trust, and achieving corporate governance (Greenwood, 2007). For instance, if a stakeholder is involved from an early stage of a business operation, the stakeholder will feel part of the operation, which would minimise resistance. Additionally, involving stakeholders in the business improves the understanding of issues involved and promotes trust and accountability. The organisation's engagement strategies fall into three

categories: one-way communication, termed as "transactional", two-way communication known as "transitional", and two-way communication with continuous dialogue, which is termed as "transformational" (Bowen et al., 2010; Herremans et al., 2016). In a transactional strategy, an organisation provides one-way information to its targeted stakeholders to provide awareness of its actions and avoid uncertainties (Herremans et al., 2016). In a transition strategy, information is transferred from the company to the stakeholder, and the stakeholder is allowed to respond within a specified period (Bowen et al., 2010). It follows that this two-way communication occurs within a limited time, and there is no further engagement after this period. Transformational engagement involves intensive and continuous dialogue between the company and stakeholders, resulting in increased exchange of ideas and knowledge (Bowen et al., 2010; Herremans et al., 2016). Through the ongoing dialogue between the company and its stakeholders, both parties learn and adapt to meet each other's expectations. Before exploring what engagement strategy mining companies in Malawi adopt, it is essential to examine how stakeholders are identified.

2.5.2.2 Stakeholder identification

Companies use different ways to choose which stakeholders to engage with. The choice is influenced by how companies define who constitutes a stakeholder (Donaldson and Preston, 1995; Mitchell et al., 1997). According to Mitchell et al. (1997), managers identify the company's stakeholders according to their salience. Stakeholder salience is described as '*the degree to which managers prioritise competing stakeholder claims*' (Mitchell et al., 1997, p. 854). Stakeholder salience is based on: the level of power held by the stakeholder, the strength of the relationship that exists between the company and the stakeholder, and the degree of urgency of the issue (Mitchell et al., 1997). However, according to Jawahar and McLaughlin (2001), Mitchell et al.'s framework ignores how managers would strategically deal with stakeholders rated as low in

salience to the company. Other critics (see Hill and Jones, 1992; Jones and Wicks, 1999) claim that the salience theories are heavily focused on company managers who may use the opportunity to advance their self-interests or influence the organisation to concentrate on stakeholders high in salience. Based on this discussion, we can conclude that traditional stakeholder engagement strategies fall short of meeting stakeholder needs and expectations as they are management driven. The expectational gap could only escalate conflicts between the corporations and their stakeholders.

2.5.2.3 Instrumental Stakeholder Theory

Assumes that organisations exist solely to create wealth for the owners; therefore, their responsibility to society is to contribute to this generation of wealth (Friedman, 1970). Similarly, organisations aim to meet the expectations of their stakeholders, and the satisfaction of such needs is perceived to be dependent on how well financially the firm is performing (Freeman, 1984). Under this theory, the assumption is that a business will only implement CSR practices that enhance the business's success economically and will strive to stay in the game's rules, which is profit generation (Friedman, 1970). Most of the CSR debates in Malawi (e.g. Mzembe & Downs, 2014) have focused on whether companies implement CSR to satisfy their self-interests (instrumental approach) or for ethical reasons, and literature is lacking to indicate other motivations (Kambalame & De Cleene, 2006). The instrumental stakeholder approach focusses more on the firm's economic assumptions at the expense of economic and social conflicts between the corporation and its stakeholders (Barjee, 2007). In Barjee's perspective, a firm cannot effectively promote social good if its focus is exclusively on primary stakeholders and wealth maximisation. In the Malawian context, conflicts between mining companies and their

stakeholders have been recorded (see Kamlongera, 2013; Mzembe & Downs, 2014). In this regard, an instrumental stakeholder approach would not be appropriate.

2.5.2.4 Normative Stakeholder Theory

This theory asserts that businesses aim to maximise value for their varied range of stakeholders, and that individually stakeholders matter to the company (Donaldson & Preston, 1995). The theory assumes that an organisation engages in CSR practices to fulfil its moral or ethical responsibility to its stakeholders. In support of this theory, Donaldson & Dunfee (1999) argue that in the process of fulfilling their moral duties, firm managers apply the principles of the perceived contract between their firm and the communities in which they operate. The principles incorporate religious, cultural, political and ethical thoughts of the organisation and the community. This agreement is also termed the Integrative Social Contract Theory (Aaken et al., 2013). The drawback of the normative stakeholder theory is that it does not address who constitute to be a stakeholder (Donaldson and Preston, 1995; Mitchell et al., 1997). It follows, therefore that corporations will recognise stakeholders that are critical to the achievement of their objectives or those that are rated high in salience (Mitchell et al., 1997). A focus on direct stakeholders excludes those with informal relationships with the corporation. CSR and accountability extend beyond stakeholders with whom the firm has a direct agency relationship (Parker, 2014; Messner, 2009). In emerging economies (Malawi inclusive), CSR and corporate accountability affects both formal and informal stakeholders, hence the normative stakeholder approach would not sufficiently address the issues on which this study is focused.

2.5.3 Legitimacy theory

This theory assumes that organisations aim to maintain a perception that they continue to operate within the customs and standards of their surrounding environment or community (Deegan, 2006; O'Donovan, 2002; O'Dwyer et al., 2011). An implicit contract involving the organisation and the hosting community is perceived to exist with agreed rights and duties of each other expressly stated (Deegan, 2002, 2006; Patten, 1992). The organisation, therefore, operates within the terms and conditions of this contract. Organisations do not exist in isolation and will always strive to maintain cordial relationships with the community where they work. In turn, organisations will be involved in corporate social responsibility and reporting to maintain their legitimacy (Deegan, 2002). Organisations will report their CSR activities to preserve their good image with the community and other stakeholders. Historically, mining is known for adverse impacts on the environment through pollution, environmental degradation, community displacements and other issues. Mining companies could enhance their acceptability in the communities where they operate by carrying out CSR projects. Through CSR initiatives, corporations could develop their reputation by appearing to be more socially responsible and, in turn, meet stakeholder expectations (Kurucz et al., 2008; Lynch-Wood, 2009).

Whilst acknowledging the importance of adopting legitimacy theory in social and environmental accounting research, critics have highlighted its failure to address an organisation's strategic response to societal demands and expectations (Oliver, 1991). As such, businesses focus more on CSR disclosure to meet regulatory requirements than their motivations for doing it and its effectiveness in addressing societal needs (Oliver, 1991). Corporate entities especially those operating in developing countries have used CSR disclosure to legitimate their operations (Lauwo et al., 2016). However, despite meeting their legitimacy through CSR disclosure, corporations have

continued to carry out their activities regardless of increasing negative social and environmental impacts on the host communities (Belal et al., 2015; Lauwo and Otusanya, 2014; Lauwo et al., 2016; Siddiqui & Uddin, 2016; Sikka, 2011). These weaknesses mean that legitimacy theory could not be used to comprehensively address the CSR and corporate accountability practices in emerging economies including the Malawi mining arena.

2.5.4 The political theory

This theory assumes that an organisation has the power of influence in society. Through CSR, an organisation is responsible for filling the regulatory and other gaps in the community (Scherer & Palazzo, 2007). One important aspect covered in this study is the power relations between the multinational mineral extraction companies and their stakeholders. Some scholars (see Giddens, 1971) extended the Marx Theory to claim that the differences in the amount of power held by the actors in the social field cause conflict. For instance, if ownership of capital and possession of power is held by a minority of actors in the social field, referred to as '*Bourgeoise*', the rest are disadvantaged, and class struggle is the outcome (Giddens, 1971). In the extended conceptualisation of the Marx Theory, Aßländer and Curbach (2014, p. 546) explain an organisation's relationship with society as of two major categories: '*Bourgeoise*' – assumes CSR as a voluntary initiative and the CSR strategy is geared mainly towards self-interest and aligned to the core organisational strategy. Secondly, '*Citoyen*' – an organisation sees itself as a co-citizen of the society, engages with community and stakeholders, takes co-responsibility for the service and welfare of the community.

In political economic perspective, neo-liberal factors have continued to drive the CSR agenda since the early 1980s (Tilt, 1994). Neo-liberalism has promoted growth in deregulation, free markets

and privatisation especially in developing countries (Lauwo et al., 2016). The adoption of neo-liberal policies in emerging economies have resulted to an increase in social inequalities and unequal distribution of power and wealth (Harvey, 2005; Korten, 2001; Lauwo et al., 2016; Picciotto, 1991). Despite enhancing our understanding of social economic CSR disclosure, the political theory does not address how practically the social inequalities and power imbalances driven by neo-liberal policies can be resolved. Hence the theory could not adequately be used to enhance understanding of CSR and accountability practices in mining companies in Malawi.

2.5.5 Social Capital Theory

Social capital is defined as real or probable resources connected to the ownership of established networks of institutions or recognised acquaintances (Bourdieu, 1986). The quality and worthiness of the social capital are reliant on the number of successful network links owned and on how much capital the network members own (Aaken et al., 2013, p. 63). Social capital is a vital resource generated when individual members of the social network interact. Additionally, it promotes cooperation, collaboration, access to information, and future economic resources generation (Coleman, 1988). In the modern-day world, with advancements in technology, corporations work collaboratively to achieve common goals; hence the importance of social capital cannot be overemphasised. Having discussed the main traditional theories, Table 2.1 summarises the fundamental concepts on which the theories are based. Critics of the Social Capital Theory (see Claridge, 2018; Dika & Singh, 2002) claim that social capital is difficult to define, and to measure. Despite the theory appearing in various environmental and social debates, there is no unification in its adoption and application (Claridge, 2018). As such, its application in the examination of CSR and corporate accountability practices in developing countries including Malawi could be

problematic. In this regard, social capital theory has not been used as the main framework for this study.

Table 2.1: CSR traditional theories: The summary

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Sources: Crane et al., 2008; Aaken et al., 2013

2.5.6 Critical analysis of the Traditional Theories above

Critics (see Horkheimer, 1972) claim that traditional theories are derived from pure logical procedures and ignore processes. They claim that society is complicated and can only be understood by analysing various factors such as processes, social structures, norms, traditions, and behaviours. Eastby-Smith et al. (2002) claimed that in the study of social practices, the process of constructing reality is influenced by: the research participants' power relations, historical backgrounds, culture, gender, political and religious values. Additionally, according to Tatli et al. (2014), the traditional theories discussed above do not address the interdependences of various actors. For example, stakeholder theory alone cannot explain the differences in beliefs and values between mining companies and community stakeholders. A social arena includes actors operating in a nexus of activities; the actor's interrelationships and interactions in the arena have to be theoretically considered (Tatli et al., 2014). This study employs the Arena Concept to analyse the interrelationships, power structures, roles, conflicts and contradictions among various actors in the mining social arenas. The arena concept is based on Practice Theory. The following section discusses practice theory as applicable to this study.

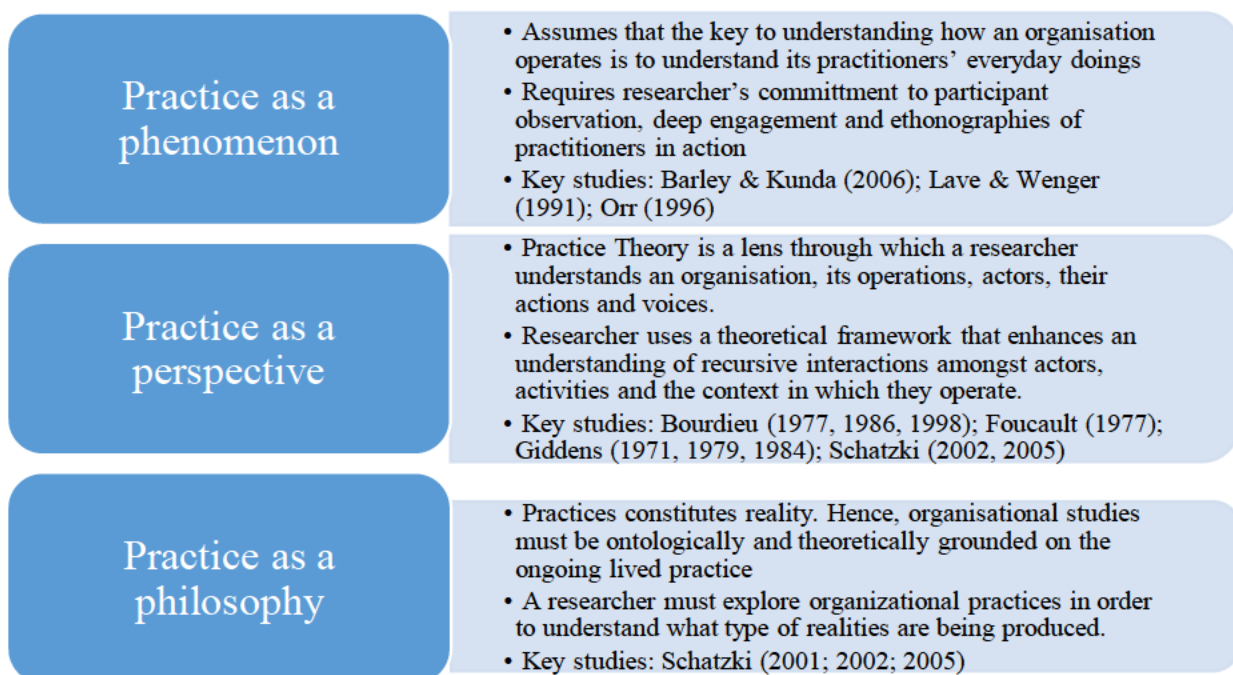
2.6 Practice Theory

Practice theory falls into a group of theories that enhance an understanding of the social world, which comprises interconnected practices to form societies, social fields, and other social entities (Nicolini, 2012; Seidl et al., 2015). The theory of practices helps explain how individual social actors interact with each other, with other systems and with structures of the society. According to Schatzki (2001; 2005), a study of social practices comprises of: the shared habits of behavioural, traditional and cultural ways of doing things (practices); the actual carrying out of activity (praxis); and the participants who do the action (practitioners). Hence, the study of CSR and corporate

accountability practices in Malawi involves investigating cultural, environmental and social-political factors. These factors affect the implementation of CSR and corporate accountability (practices), how CSR and corporate accountability practices are implemented (praxis), and the practitioners (mining companies and their stakeholders).

Practice theory helps understand what actors do *'in practice'* in the context of activity and experience (Seidl et al., 2015, p. 34). This study analyses CSR and accountability information as contained in the accounts, what the actors said, and the physical evidence. Findings by Seidl et al. (2015) claimed that the study of practice helps researchers analyse activities as they happen in the everyday world and enhance understanding of how practices are implemented. There are different ways of engaging with practice research. The three main categories include: Practice as a phenomenon, practice as a perspective and practice as a philosophy (Orlikowski, 2010). Figure 2.1 below provides a summary of the most commonly used ways:

Figure 2.1: Modes of engaging in practice research



Source: Constructed by the author – adapted from Orlikowski (2010)

The study of CSR and corporate accountability practices in mining companies in Malawi requires understanding the organisations, actors, actions, interactions, and voices. There is also a need to understand the realities of CSR activities and their impact on the SDGs. Based on Figure 2.1 analysis, there is a need for a theoretical framework that straddles between *practice as a perspective* and *practice as a philosophy*. The Dialogic Accountability Theory and the Arena Framework (explained in detail in section 2.7.1 below) apply practice principles as a perspective and practice as a philosophy aspect.

Apart from the theoretical perspectives outlined above, it is important to discuss factors that influence CSR implementation. Previous studies argued that an organisation's CSR implementation is heavily influenced by its quest to satisfy the needs of its stakeholders (Freeman, 1984; Pajunen, 2006). However, the responsibility to formulate an organisation's strategy lies with management; hence management's cultural, religious, and other personal beliefs may influence their attitude towards CSR (Parker, 2014). Ultimately, pressure from stakeholders/other players in the market or community may influence management selection of CSR strategy (Rodrigue et al., 2013; Pondeville et al., 2013). Distinct to Pondeville et al. (2013)'s approach, organisations assimilate CSR plans in their organisational strategy to form part of a legal, community, religious or any other institution (Brammer et al., 2012). The method described by Brammer et al. is termed the institutional approach. The drawback of the institutional approach is that CSR strategies suffer at the expense of profit maximisation goals and strategy (Contrafatto and Burns, 2013). Another approach claims that organisations act as essential players in the community through CSR implementation by providing critical services, filling political and legal gaps (Scherer & Palazzo, 2007). Literature has provided valuable insights into how companies have used CSR initiatives to address global warming, promote good labour conditions, and other ethical issues (Kreil, 2016).

This view is consistent with the coming of SDGs, which incorporate initiatives to reduce the effects of climate change.

To emphasise the importance of interrelationships, power structures, and other factors in the CSR study, Fleming et al. (2013) empirically reviewed different approaches to CSR as captured in current literature. By using the Bourdieusian¹ theory of social practice, the authors conceptualised why corporate actors engage in pro-social behaviour. They argued that CSR traditional theories ignore underlying drivers that influenced actors to engage in pro-social behaviours, and additionally, the theories disregard interrelationships among actors. Fleming et al. (2013) built on existing practice-based approaches (Whittington, 2003; Whittington et al., 2006) to conclude that the implementation of CSR practices is influenced by: the social/environment context in which the policymakers operate, the culture of the actors and the amount of capital/resources owned by the actors. Fleming et al. (2013) argue that the amount of capital the actor has determined the level of power held and the level of influence in the society. These findings are important as the study of CSR practices in mining companies involves various actors in the arena, including policymakers (both mining company and government) and other stakeholders. The CSR practices are influenced by: The social-political and economic environment, culture, religion and ethnicity of the arena participants, and the volume of resources (and power) the participants have. CSR in developing countries including Malawi is influenced by various social, political and economic factors. The application of practice theory is appropriate as it considers the various contextual and behavioural factors and interrelationships among actors.

¹ Pierre Bourdieu is a French sociologist who is one of the most prominent sociological writers of the modern-day age (Yang, 2014). Bourdieu developed a theory outlining the dynamic forces of social power and how this is preserved and interacts within society groups assembled in several social arenas (fields).

2.6.1 Theoretical Framework adopted in this study

The theoretical frameworks discussed in section 2.5 above (Institutional theory, stakeholder theory, legitimacy theory, political theory, social capital theory) have been adopted by various scholars to provide insight into the social and environmental issues in relation to corporate activities (see Deegan, 2002; Donaldson and Preston, 1995; Freeman, 1984; Gray et al., 1997; Mitchell et al.; 1997; Mzembe & Downs, 2014; Owen et al., 1997; Parker, 2005). Despite their success in enhancing understanding of business-society relationships, the theories are centered on traditional accounting systems with recording and reporting practices aimed at meeting the needs of investors (Dillard & Vinnari, 2019; Young, 2006). As such, the theoretical perspectives have paid little attention to the social-political, economic, and power structures that shape CSR practices, especially in emerging economies (Banerjee, 2007, Lauwo & Otusanya, 2014; Lauwo et al., 2016). After extensive review as discussed in section 2.5 and 2.6 above, in search of a suitable theoretical framework and theory, the theoretical framework that would provide a better understanding of the phenomenon being explored in this study is the Dialogic Accountability theory and the Arena Concept as suggested by Georgakopoulos & Thomson (2008). As envisioned by Dillard & Vinnari (2019), Table 2.2 below summarises the evolution from the traditional accounting-based accountability to critical Dialogic Accountability:

Table 2.2: From Traditional accounting-based accountability to Critical Dialogic

Accountability

Accountability System	Key characteristics	Main objective
Traditional accounting-based accountability systems	Unidirectional accounting process Disclosure of relevant actions of an entity	Evaluation and reporting of an entity's financial performance to meet investors' decision needs
Traditional accounting-based accountability systems with improved disclosures	Unidirectional, with more transactions and disclosure Integrated reporting	Comprehensive evaluation and reporting to meet investors' decision needs
Critical dialogic accountability	Bidirectional accountability Varied responsibility networks Inclusive of multiple constituents with diverse needs, values, and power	Accountability systems and disclosures to meet diverse needs and interests of multiple affected parties

Source: Constructed by the Author: Adapted from Dillard & Vinnari (2019)

As outlined in Table 2.2 above, traditional accounting-based accountability systems (on which traditional theories are based), are one-way processes aimed at meeting the needs of investors (Dillard & Vinnari, 2019). In the context of CSR and accountability reporting, this implies that corporations would disclose information to satisfy the needs of shareholders without consideration or input by other constituents of the arena. On the other hand, traditional accounting-based accountability with improved disclosures is where a corporation comprehensively discloses more information, but the main aim remains to meet investors' decision needs (see Table 2.2 above). Finally, Critical Dialogic Accountability theory is applicable to a pluralistic democratically governed society (Dillard & Vinnari, 2019, p. 20). In this perspective, accountability systems and disclosure mechanisms are in place to meet diverse values, needs and interests of a varied range of affected constituents. There are multiple reflexive information flows where the participants may include minorities, local communities, children, women, and marginalized groups (Dillard &

Vinnari, 2019, p. 21). In this way CSR and corporate accountability would incorporate the cultural, religious, beliefs, values and expectations of multiple arena participants, as discussed in sections 2.7, 2.8 and 2.9 of this thesis.

2.6.2 Accountability and Dialogic Accountability Theory

There is a difference between accounting and accountability. Accounting is gathering, recording, analysing, interpreting, and reporting transactions (Atrill & McLaney, 2011; Young, 2006). On the other hand, accountability is defined as the obligation by an organisation to account for the actions for which it is responsible (Gray et al. 2014a, p. 50). Some scholars (see Mulgan, 2000; Pupovac & Moerman, 2017) claim that accountability is where an organisation provides financial, management, professional, political and other reports relating to its activities or operations. Thus accountability exists where there is a relationship between two or more parties and where the discharge of the duty is affected by the political, social and cultural context (Gray et al., 2014a). Hence, in this study, mining companies are accountable to their shareholders and other stakeholders, including the government and mining communities.

Dialogic accountability is the type of accountability that promotes two-way communication between users and preparers of information to stimulate continuous engagement and dialogue (Brown, 2009). This discursive accounting language has the potential to convert power and social relations into discourses that incorporate external factors and their impact on various stakeholders (Adams, 2004; Killian, 2010). Social and environmental accounting researchers (Bebbington *et al.*, 2007; Thomson & Bebbington, 2004, 2005) set the tone for dialogic accountability theory, emphasising the promotion of authentic engagements. They argued that authentic engagements have the potential to facilitate sustainable, emancipatory social and environmental change. Their

work was drawn from earlier dialogic theorists (Boyce, 2000; Lehman, 1999; Macintosh, 2002; Mouck, 1995), especially the work by Freire (1970, 1994, 2000) and Morrow & Torres (2002), who argued that dialogic accountability is hinged on the conscientisation concept. Conscientisation is the dialogical awareness of *social reality* where those possessing the knowledge are actively involved in a learning process reflexively with those who *do not know but have the desire to learn* (Bebbington *et al.*, 2007, p. 363). Conscientisation is an educational system where both teachers (the powerful in society such as policymakers) and learners (the voiceless in society such as local communities) learn from each other. This strategy considers the perceived social and political contradictions amongst participants and promotes emancipatory transformation to social order by facilitating reflexive dialogue amongst various arena actors. Bebbington *et al.* (2007) also argue that through dialogic engagement, oppressive governance strategies are denounced, power relations are mediated, mutual collective decisions are reached, and social accountability is promoted.

According to Freire (2002), in a society where limiting factors exist (in the case of this study: human rights abuses, poor governance, environmental pollution and other unsustainable practices), dialogic actions can only resolve issues if all actors have a complete understanding of the limiting factors. Additionally, where dialogic measures fail to resolve existing limiting factors, stakeholders cannot achieve transformative change and sustainable development. Freire (2002) also argued that in a social arena, actors threatened due to potential future liberation of the oppressed arena participants would wish the limiting factors to remain so that transformation does not become a reality. In this case, actors that benefit from unsustainable practices such as poor governance, abuse of human rights and environmental pollution would wish these practices to continue and avoid transformational development that would result in loss of their benefit. Could

this be the case with the Malawi mining arena? How would the voiceless communities contribute to the resolution of the limiting factors? Could conscientisation of the arena actors by CSOs and other stakeholders help resolve the limiting factors?

Emancipatory transformation is possible by critically examining an organisation's: accountability networks, interrelationships with other stakeholders, and engagement dynamics between entities and other stakeholders (Georgakopoulos & Thomson, 2008). The Arena Concept structurally provides interaction dynamics and routes for exchanging information and decision-making mechanisms amongst various stakeholder groups within the social arena (Georgakopoulos & Thomson, 2008; Renn, 1992). In support of the dialogic theory and the arena framework application in a social conflict, Denedo et al. (2019, p. 90) argued that:

“The role of any dialogic account is to facilitate all involved in a conflict (e.g. activists, political institutions, rule enforcers, media, the general public, communities) to develop their understanding of the causes and consequences of the problems they all face and present visions of a transformed future that remediates past damage and governs emerging risks, threats, hazards, knowledge and opportunities”.

Denedo et al. (2019) highlighted the significance of recognising various actors' roles in the arena for a social transformation to occur. Hence, the need for a theory or framework that serves to understand the roles, power structures, engagement processes and interrelationships amongst various participants in the Malawi mining arena. Therefore, this study applies the dialogic accountability and engagement theory and the arena framework to identify the methods and methodology adopted to address the research questions. Prior literature (see Kamlongera, 2013; Mzembe & Downs, 2014) records evidence of unsustainable practices and a rise in conflicts between mining companies and other stakeholders in Malawi. Minimising conflicts and promoting

sustainable development is one of the major challenges facing governments, communities, and non-governmental organisations in Malawi and several resource-rich developing countries. Where there is a rise in conflicts and unsustainable practices, it is essential to: critically analyse the underlying issues leading to conflicts, examine the dialogic mechanisms among various stakeholder groups, explore the assumptions and ideologies that may lead to resolution of the conflicts, and examine the potentials for dialogic and inclusive engagement that may promote accountability and sustainable development (Brown *et al.*, 2015; Dey & Gibbon, 2014; Fitzgerald & Rodgers, 2000; O'Dwyer & Unerman, 2016; Tregidga *et al.*, 2015b, 2012).

Dialogic Accountability promotes a two-way language of communication and enhances understanding of social actors, how they behave, how they interact with each other, with other systems and with structures of the society; this authentic engagement promotes emancipatory change (Bebbington *et al.*; 2007; Thomson & Bebbington, 2004, 2005). Dialogic Accountability Theory helps researchers to develop an understanding of how a company or institution assumes its obligation to answer or report on its actions that impact on its stakeholders (Brown, 2009). This study aims to explore the CSR & accountability practices in mining companies and the impact on SDGs. This exploration process requires understanding the actors (mining companies and their stakeholders), actions (what they do and how, how they are impacted), interactions (communication and engagement dynamics, and voices (what they perceive/say). An in-depth understanding of these factors will help: Evaluate how CSR and accountability practices are implemented and reported, explore the CSR engagement process between the mining companies in Malawi and their stakeholders, explore how the mining companies have implemented the SDGs, and what motivates the mining companies to engage in CSR and corporate accountability

practices. Therefore, an application of the Dialogic Accountability Theory is appropriate to achieve the objectives of this research. The next section focuses on the Arena Framework.

2.6.3 Arena Overview

An arena is a symbolic representation that describes a social field influencing collective decisions, actions or policies (Renn, 1992). The arena endeavours to clarify how policies are formulated and enforced (Georgakopoulos & Thomson, 2008). The Arena Concept analyses the society at a meso-level (involving groups, communities, and institutions) rather than at an individual (micro) level (Renn, 1992, p. 181). Figure 2.2 below displays the main components of an arena.

Figure 2.2: The Arena Framework

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Source: Georgakopoulos & Thomson, (2008, p. 1120); Renn, (1992, p. 190),. Companies are represented by boxes A, B, C, D

In Figure 2.2 above, the arrows represent the *giving* and *receiving* of accounts (Georgakopoulos & Thomson, 2008, p. 1121). The actions by individuals or groups aimed at influencing collective decisions are the most critical aspects of the arena. The actor's success is judged based on the level of influence and policy change as a result of the influence (Jaeger et al., 2001; Renn, 1992). Resources such as money, power, social influence, value commitment and evidence help actors in the arena to exert more influence and accomplish their objectives (Georgakopoulos & Thomson, 2008, p. 1120).

An arena represents how the participants in the field are structured, their interrelationship patterns, how they communicate, and the processes they undertake to make decisions. The arena consists of various actors who are seeking to influence policies in society. Different arenas may exist depending on the issues present. One common characteristic of each arena is formal codified rules (in the form of acts, laws, policies and procedures) overseen by rule enforcers and informal rules that develop over time as participants interact. Rule enforcers carry out enforcement, coordination and negotiation of rules in the arena. The informal rules consist of *regulatory styles, the political climate of group interactions and role expectations* (Renn, 1992, p. 182). Rule enforcers assume delegated authority from political institutions via legislation (Georgakopoulos & Thomson, 2008).

Issue amplifiers in the arena act as “theatre critics”, observing actions on stage, communicating with the participants, interpreting their findings and reporting to the audience (Georgakopoulos & Thomson, 2008, p. 1121). Through observation, communication, interpretation and interaction, issue amplifiers achieve their objective of mobilising public support and influencing resource allocation within the arena (Jaeger et al., 2001). Arena actors continuously interact to influence decisions and their outcomes. Arrows represent the engagement and interaction routes in Figure

2.2. The engagements are characterised by “*giving and receiving of accounts*”, and these accounts/reports consist of either *legitimizing* (supportive of) or *problematizing* (reforming) companies’ activities (Georgakopoulos & Thomson, 2008, p. 1121). Accounts or reports produced by the companies themselves usually are legitimating, whilst other external stakeholders produce problematising accounts within the arena. Therefore, *legitimizing stakeholders* are actors that legitimate or support the company activities in the arena. On the other hand, stakeholders who problematise or campaign for reformation of the company's activities are termed *stakeholders against* or *reforming stakeholders* (Georgakopoulos & Thomson, 2008; Renn, 1992;). Finally, the general public is the wider audience not directly involved in the arena activities but maybe the silent voice that may raise issues or provide support resulting in changes in the arena dynamics. The structural presentation of the Arena framework shown below.

The roles of various actors in the arena are summarised in Table 2.3 below:

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Applying this framework to the Malawi mining arena case, the political institution can be represented by the ministry responsible for energy and mining; the rule enforcers could be the Mining and Energy Commission; issue amplifiers could be: the media, academics, bloggers and other activists; supportive stakeholders could be other companies in the same industry and other organisations; reforming stakeholders could be CSOs, other interested companies; and the general public is represented by the mining communities and other interested parties.

Several studies have used the arena concept to analyse social structures and interactions of different participants involved in environmental and social conflict (e.g. Day & Russell, 2014; Denedo et al., 2017; Georgakopoulos & Thomson, 2008; Hilgartner & Bosk, 1988; Tregidga, 2013, 2017). For instance, the arena concept was used in the study of Action on Smoking and Health UK (ASH) on the conflict arena to explore the use of counter accounts to expose unacceptable governance practices, and influence change in the tobacco industry (Thomson et al., 2015). It was noted by Thomson et al. (2015) that ASH deployed a variety of counter accounts to influence activists' strategies to campaign against inappropriate power dynamics and unsustainable governance practices. Thomson et al. (2015) claim that using the counter accounts in the conflict arena made a positive contribution towards the transformation of governance processes and practices in the way tobacco is produced and consumed. Consequently, this research aims to deploy the arena concept to explore the engagement processes and dynamics of various arena participants in mining companies in Malawi. As stated earlier, the mining sector in Malawi is a field/arena where several conflicts have arisen between the mining companies and other stakeholders. The Arena Concept provides a basis for understanding the role of accounting and accountability in attempts to resolve conflicts in social and environmental arenas.

2.7 CSR and Culture

A company's corporate strategy is expected to align with society's expectations, which are influenced by customs and traditions engraved in that social community (Suchman, 1995). Included in the corporate strategy is the CSR strategy. Cultures and sub-cultures play a vital role in adopting “*CSR values, beliefs and principles in an organisation*. How an organisation is committed to implementing CSR initiatives depends on the cultures and subcultures of its ‘*multiple internal stakeholders*’” (Barker et al., 2014, p. 45).

According to Choi and Chang et al. (2016), culture affects an individual's perception of CSR. People from individualistic cultures perceive CSR activities differently from those of collectivistic cultures. Those from a collectivistic culture usually identify themselves in social groups and normally favour domestic firm CSR activities. Those from individualistic cultures prefer individual goals and therefore perceive CSR the same whether implemented by domestic firms or foreign (Choi & Chang et al., 2016). Yu-Shun et al. (2014) argue that CSR implementation is supported in individualistic cultures and cultures where people avoid uncertainty; on the contrary, CSR initiatives are not supported in cultures dominated by males and where leaders have dominant power. White (2008) argues that social responsibility is embedded in spiritual traditions inclusive of both secular and religious. Additionally, that society's expectations are shaped by these traditions. White (2008) further states that traditions influence how organisations treat their employees, their generosity, the type of charity work the organisations are involved in, and how they worship their gods. Previous studies on the effect of culture on implementing CSR practices have primarily been in Europe and America. Though Cui and Valasquez (2016) looked at community stakeholders' behavioural aspects, their study only focused on the American companies and community. Therefore, how culture affects CSR and corporate social accountability in Africa is under-researched. The following section looks at CSR and African culture.

2.7.1 African Culture and CSR practice

Ubuntu/Bantu people cover most of the African continent's southern part, averaging 60% of the African population (Ntibagirirwa, 2009, p. 305). Ubuntu culture influences the way people in Africa live and perceive organisations' strategies (Sulamoyo, 2010). Ubuntu is an African culture: *“Humaneness – a pervasive spirit of caring and community, harmony and hospitality, respect and responsiveness – that individuals and groups display for one another”* (Mangaliso, 2001, p. 24). This culture is demonstrated in how Africans behave, treat each other, and expect to be treated; the challenge for organisations is to formulate strategies that incorporate these values (Sulamoyo, 2010). This study evaluates the UN Sustainable Development Goals and the implementation of CSR practices in Malawi, one of the countries covered by Ubuntu and other cultures. Many mining companies in Malawi are multinationals with expatriate managers from developed countries, including the USA, Canada and Australia. Based on Choi & Chang et al. (2016), we can argue that the expatriate managers primarily dominated by individualistic culture, may have different levels of understanding of the local culture, hence different ways of formulating CSR goals. Application of practice theory in this study (Fleming et al., 2013; Whittington, 2003, Whittington et al., 2006) enhances an understanding of the impact of culture in the implementation of CSR practices. The research results can help develop the CSR strategies in various developing nations incorporating community cultural values.

2.8 CSR and Religion

People's ethical behaviours originate from both spiritual beliefs/backgrounds and secular knowledge; therefore, the notion of ethical responsibility must incorporate both spiritual and non-spiritual aspects (Sausser, 2005). This view is vital as implementing CSR practices involves the

managers (policymakers) and the other stakeholders in society. These actors may have varied religious aspects. Individuals who belong to certain religious denominations are influenced by the teachings of those denominations (Cui et al., 2016). Religious beliefs may influence managers' views and behaviour towards CSR in the firm (Schouten et al., 2014). Chatjuthamard et al. (2014) argue that firm managers rooted in Christian values are more cautious of CSR than those who are not. An organisation's alignment with CSR initiatives is shaped by its management's perceptions, religion, and personal accountability to society. On the other hand, an organisation's social policy is influenced by forces exerted on the firm by various stakeholders (Huang & Watson, 2015). Different world religions and religious groups agree on the common themes that all people wish to be treated fairly; and that people should not do to others what they do not want to be done to them. These beliefs and values shape people's behaviours, including their views towards CSR practices (Kung, 1997). Although there is available literature focusing on how religion is related to CSR, little has focused on the behavioural aspects of stakeholders and the effect on the implementation of CSR practices. Religion provides a potential research context for broadening the understanding of CSR beyond traditional approaches.

2.9 CSR and Ethnicity

Ethnicity is a complicated notion that conventionally draws on multiple variables of different types, including race, nationality, religion, history and language, to categorise its members (Howard & Parks, 2016). However, Williams & Husk (2013) argue that fixed categories cannot define ethnicity, but they are socially constructed and evolving. Deficiencies in basic needs usually characterise areas of high ethnic differences. Effective CSR initiatives can alleviate the shortages in basic needs. Smaller organisations in close touch with the community are the ones with the best opportunity to implement the most effective CSR practices (Shaw, 2012). The ethnicity and age

of an organisation's top management influence the organisation's Corporate Social Performance; These top management's responses to the organisation's social demands are influenced by their ethnicity, morals, and individual perceptions (Ramasamy & Hung, 2016). Luring & Thomsen (2009) argue that to incorporate CSR identities of its members, including ethnic minorities, an organisation should sufficiently communicate and interact with its departments to identify CSR goals and objectives. The communication itself should be a continuous process. Additionally, there should be an ongoing dialogue between the organisation and its stakeholders regarding CSR practices and how they should be prioritised (Luring & Thomsen, 2009). It is evident from this that the relationship between ethnicity and the implementation of CSR practices has not been adequately researched. A few researchers focused on the effect of management ethnicity, but there is little written about the impact of ethnicity on other groups of stakeholders. This research takes an inclusive approach to all stakeholders involved. This study explores how mining companies implement CSR and corporate accountability practices and their progress in achieving SDGs.

2.10 Linking CSR and Sustainable Development: An Overview

Carroll (1979) defines CSR as a corporation's commitment to fulfilling its economic, legal, philanthropic and ethical responsibilities to society. Through CSR, an organisation fulfils its community responsibility and accountability. Based on this notion, Wood (1991) states that a corporation forms part of society and must meet societal expectations through good business behaviour and practices. The "good business behaviour and practices" could constitute sustainable development. Hence, sustainable development is when an organisation performs its practices to meet its own needs and those of the society without adversely impacting future generations (WCED, 1987). Thus, if carefully planned and executed, CSR should lead to sustainable development. This view is supported by Ward (2004), who claimed that through CSR, an

organisation commits to promoting sustainable development by providing equitable and fair working conditions, improving people's livelihoods and implementing practices beneficial to the business and society. Other studies have claimed that organisations could contribute to sustainable development through CSR practices if a proper balance is achieved between achieving their economic goals and minimising adverse social/environmental impacts (WBCSD, 1999; 2001). The next section discusses sustainable development.

2.10.1 Sustainable Development

The world's increasing unsustainable practices, abuse of human rights, poor governance practices and environmental pollution prompted the United Nations to launch the World Commission on Environment and Development (WCED) under the leadership of Gro Harlem Brundtland in 1987 (WCED, 1987). The commission called upon institutions globally to embark on sustainable development as their core focus to ensure *“the security, well-being, and very survival of the planet”* (WCED, 1987, p. 23). The Brundtland Commission defined sustainable development as: *“Development that meets the needs of the present without compromising the ability of future generations to meet their own needs”* (WCED, 1987, p. 43). In this regard, the commission encouraged organisations to undertake development geared to meet the current needs and minimise adverse impact on future generations. Since its conception, sustainable development has become a common area of focus by various corporations, businesses, Non-Governmental Organisations, clubs, societies and other institutions. But the Brundtland definition of sustainable development ignores the various economic and political environments different countries operate in and does not provide a clear framework to achieve it, leaving it open to varying interpretations by governments, academics and other businesses (Hilson & Murck, 2000). Adams (2008) argues that

the complexity arises in balancing social, economic and environmental goals in achieving Sustainable Development Goals.

The United Nations enacted the Millennium Development Goals (MDGs), which aimed to eradicate hunger and poverty and promote gender equality in developing countries (UN, 2007, 2008; UNDP, 2006). Hence the main objective of the MDGs was to reduce hunger and promote human well-being. Despite the success of MDGs in many areas, the goals had many limitations: They were created without consultation of a majority of stakeholders, did not meet the agreed objectives, they were rigid and difficult to implement (Fehling et al., 2013). In recognition of the changing environment we live in, the UN summit composed of the 193 UN member states endorsed the 17 Sustainable Development Goals to motivate action towards protecting humanity and the planet (UN, 2015). These goals “*serve as signposts for a difficult transition to sustainable development*” (Bebbington & Unerman, 2018, p. 5). In developing countries, CSR gives companies a potential avenue to positively contribute towards environmental protection, poverty eradication and social justice (Dobers & Halme, 2009). It is therefore essential for mining companies to use CSR as their channel to contribute to sustainable development. “*Planetary stability must be integrated with United Nations targets to fight poverty and secure human well-being*” (Griggs et al., 2013, p. 305).

Table 2.4: A summary of the 17 sustainable goals as endorsed by the UN

Sustainable Development Goals	
Goal Number	Description
1	No poverty
2	Zero hunger
3	Good health and well-being
4	Quality education
5	Gender equality
6	Clean water and sanitation
7	Affordable and clean energy
8	Decent work and economic growth
9	Industry, innovation and infrastructure
10	Reduced inequalities
11	Sustainable cities and communities
12	Responsible consumption and production
13	Climate action
14	Life underwater (conservation of seas and marine life)
15	To protect life on land
16	Peace, justice and strong institutions
17	Partnerships for the sustainable development goals

Source: Bebbington & Unerman, 2017, p. 6 adapted by the author

2.10.1.1 Measurement of achievement of Sustainable Development Goals

The complexity of measurement of achievement and progress in sustainable development has led to the development of definitive indicators divided into three groups: Those related to the economy, the environment, and society (Parris & Kates, 2003). Existing literature (see Dyllick & Hockerts, 2002; Compton et al., 1998) indicate that there are different methods of measurement of indicators by businesses:

Suite indicators are groups of measures based on the three pillars of the sustainability concept: social, economic, and environmental. In this method, activities are categorised using the sustainability pillars mapped with the SDGs. Using suite indicators is the most applicable method for examining the contribution of mining companies in Malawi towards sustainable development as SDGs are readily available and time-bound.

Transition indicators involve measuring the company's progress made towards the achievement of sustainable development. In this method, milestones are set to determine steps towards the achievement of sustainability. The complexity lies in how to form the basis of the milestones (Deegan, 1999).

Consolidated indicators involve converting groups of sustainability measurement items into monetary value. Critics of this approach claim that elements such as social welfare cannot be easily measured monetarily (Deegan, 1999). This study analyses how CSR and corporate accountability practices have been implemented, the contribution to SDGs and the barriers to accomplishing the goals. As previously discussed, CSR and sustainable development are firmly linked, especially in the context of developing countries. In a developing country's context where poverty is the main problem, CSR can add value and promote sustainable development if well planned and implemented (Prieto-Carron et al., 2006). Similarly, according to Visser (2008b), companies implementing CSR practices in developing countries should incorporate sustainable development provisions in the form of improved employee work conditions, respect for human rights, and improvement in living standards. The following section reviews the literature on CSR and sustainable development in developing countries.

2.11 CSR, Extractive Industries and Sustainable Development in Developing Countries

Despite some similarities in applying CSR principles between developed and developing countries, significant differences still exist. According to Dobers & Halme (2009), the origin of CSR, its concepts, theories and ideas are produced in the western world where the regulation is efficiently enforced, and institutional environments are robust. *"Yet in many emerging economies and developing countries with weak institutional environments underlined by arbitrary*

enforcement of the law, bureaucratic inconsistency, insecurity of property rights and corruption, CSR may get a very different twist" (Dobers & Halme, 2009, p. 242). Consequently, theoretical perspectives and conclusions drawn from CSR studies conducted in developed countries may not apply to developing countries. Crane et al. (2008) argue that multinational companies operating in developing countries concentrate their CSR activities in areas where state provisions are lacking and where governance is poor. The United Nations incorporated in its vision the Millennium Development Goals (MDGs) to address the CSR challenges in developing countries. The MDGs aimed to have a world with reduced poverty levels, low prevalence of disease and hunger, improved provision of education, a better environment and improved equal opportunities for women (UN, 2005).

In the Sub-Saharan African region, a growing number of mining companies invest in the extraction of mineral resources. Governments in the region have made tremendous progress in the reformation of laws and other standards, creating a conducive environment for companies seeking to invest in the mining sector (Hilson & Haselip, 2004). However, lack of resources and weak laws have given the mining companies the chance to operate without adhering to environmental and social policies and to ignore community development strategies (Hilson & Haselip, 2004). Without sound legal and governance systems, mining companies have exploited loopholes to commence their activities without community acceptance. In some cases, they have caused various adverse impacts and left after depleting the resources (Jenkins, 2004). To maintain their legitimacy, mining companies have committed to implementing community development activities such as building infrastructure, health facilities, and drilling boreholes (Hamann, 2003; Hilson, 2012; Kapelus, 2002). In some cases, the mining companies have failed to fulfil their commitments (Kamlongera, 2013). In Ghana, the CSR activities by mining companies have caused various adverse impacts on

the community instead of solving their problems (Hilson, 2007). Other studies also done in Ghana found that there are inconsistencies in the way mining companies recognise, measure, present and disclose environmental information (Tackie et al., 2017). On the other hand, lack of sustainable development strategy in mining has resulted in diminishing communities, emergence of ghost towns after depletion of mineral resources in Namibia (Littlewood, 2014). In another case, Zambia's Copper Belt region has experienced an economic decline due to the depletion of copper, which resulted in substantial job losses and rising poverty levels (Potts, 2005).

Despite their claim of implementing development projects, studies have shown that mining companies have made little contribution to their host local communities (Hilson, 2006; Hilson and Yakovleva, 2007). There is a need to maximise the link between mining and sustainable development in regions like sub-Saharan Africa, rich in mineral resources but poorly developed (Gamun et al., 2015; Horsley et al., 2015; Yakovleva et al., 2017). The mineral production could serve as a solution to community development needs in this region.

2.12 CSR, Mining and Sustainable Development in Malawi

Historically, Malawi has depended on agriculture to sustain livelihoods, alleviate poverty, and boost economic growth (Chirwa, 2006; Kamlongera, 2011). However, Mozambique's outbreak of civil war led to the decline in the country's main cash crops (Chilowa, 1998; Orr & Mwale, 2001). This decline resulted in low demand for exports and insufficient income to support government expenditure. The inadequate income influenced the Malawi government to start exploring alternative means of sustainable livelihoods and economic growth. Mining has been one of the alternatives. Recently, there has been an influx of companies seeking to extract minerals; this has been encouraged by the Malawi Government's issuing approximately 100 mining licences to

potential mining companies by 2012 (IMF, 2007, 2012). Mining in Malawi is still at the infancy stage, such that it is only recently that the government has started generating significant income from the sector. Initially, the country had problems attracting foreign investment in the industry, but several companies have recently appeared. For instance, 36 foreign companies obtained mineral exploration licenses in 2010 alone (GoM, 2011). In recognition of its role as a priority sector, mining was included in the Malawi Poverty Reduction Strategy Paper (IMF, 2012).

Malawi is rich in untapped mineral resources with the potential to provide significant economic and employment potential. Table 2.5 below gives the primary mineral resources in Malawi:

Table 2.5: Major minerals available for extraction in Malawi

Some materials have been removed from this thesis due to Third Party Copyright. Pages where material has been removed are clearly marked in the electronic version. The unabridged version of the thesis can be viewed at the Lanchester Library, Coventry University.

Despite the increase of companies extracting minerals in the country, the sector has encountered several drawbacks. For instance, since the inception of the mineral extraction industry, the Malawi Government has relied on the outdated *Mines and Minerals Act of 1981* (see Government of Malawi, 1981) for legal enforcement of the sector. Recently, mineral policy development has led to the new Mines and Mineral Act (GoM, 2019). However, Civil Society Organisations (CSOs) and other non-state actors seem unconvinced that the new law addresses the legal shortcomings. Additionally, there are inadequate institutional structures to monitor the operations and the government's reluctance to promote dialogue between mining companies and their stakeholders (Kamlongera, 2013). Studies provide evidence that companies in Malawi use the traditional approach of implementing CSR initiatives basing on what they perceive as what the stakeholders need rather than a collaborative approach. Whilst the government is committed to attracting mining investments, there is evidence of poor governance, unsustainable practices by mining companies, unfair distribution of resources, abuse of power and other human rights violations disadvantaging the voiceless local communities (Kamlongera, 2013). The weaknesses in the governance and implementation of the mining operations highlight the importance of an appropriate CSR strategy. This thesis attempts to analyse these issues and suggest strategies that would minimise unsustainable practices and promote effective implementation of a CSR strategy that would improve accountability and maximise the achievement of SDGs.

2.13 Overview of Organisational Conflicts and Accountability

Most companies operating in developing countries are so powerful that vulnerable, poor and powerless communities cannot hold them accountable for adverse environmental and social impacts. In most cases, weak and corrupt regimes cannot protect the vulnerable communities (Belal et al., 2015; Siddiqui & Uddin, 2016). Through effective engagement and dialogue, the poor

and marginalised communities can be involved in the formulation of social accountability strategies that improve governance, provide equal power, promote sustainable development and protect human rights (Bebbington et al., 2007; Brown, 2009; Brown & Dillard, 2015; Denedo et al., 2017; Thomson & Bebbington, 2005). Social transformational change can only be achieved when actors engage through dialogue (Bebbington et al., 2007). A dialogic engagement is where: Initially, a problem is identified, the engagement between different parties involved follows this, and finally; as a result, a solution to the problem is identified (Thomson & Bebbington, 2005). The next section explores the use of alternative accounts, an example of the dialogic engagement mechanism.

2.13.1 Counter Accounts in Social Environmental Accountability

Counter accounts are reports prepared by parties external to the entity being reported on (Thomson et al., 2015). These reports contain information that represents the view of marginalised communities to highlight, make visible, change or oppose the economic, social or environmental injustices caused by organisations (Denedo et al., 2017; den Hond & de Bakker, 2007; Shenkin & Coulson, 2007; Spence, 2009). Counter accounts contain strategies that make the following to be visible: How powerful an entity is, the legality and acceptability of the entity's operations and the public perception about the entity (Denedo et al., 2017; den Hond & de Bakker, 2007; Gallhofer et al., 2006; Gray et al., 2014b; Joutsenvirta, 2011; Kneip, 2013; Tregidga, 2013, 2017). In addition to primary data, this study will use external/counter accounts by other organisations, academics and activists to assess stakeholders' views regarding the mining companies' CSR practices, corporate accountability practices and their contribution to sustainable development.

2.14 Chapter Summary

The literature review chapter has provided an overview of CSR, SDGs and related theories. It shows that despite prior literature on the reluctance of mining companies to contribute to sustainable development, there is currently a lack of studies that look at why this is the case. Secondly, the area of how mining companies have been accountable to stakeholders and society has been under-researched. Thirdly, there is a gap in literature relating to the causes of a rise in unsustainable practices by mining companies and the underlying causes of conflicts between mining companies and their stakeholders. Finally, there is limited literature that links CSR in mining companies in sub-Saharan Africa to the achievement of SDGs. The next chapter focuses on the research design and methodology.

CHAPTER 3: RESEARCH DESIGN AND METHODOLOGY

3.1 Introduction

The preceding chapter (chapter 2) focused on reviewing literature about CSR, corporate accountability and SDGs. The chapter drew attention to debates on CSR and SDGs in developing countries, influenced by socio-political, power and institutional structures. The chapter also discussed various theoretical perspectives, including Stakeholder theory, institutional theory, political theory, and legitimacy theory. These theories have been applied in previous studies to explore issues involving stakeholders and corporations. However, the traditional theories failed to adequately address the impact of the complex interdependences of the various actors/stakeholders. A social arena includes actors operating in a nexus of activities; hence, an appropriate social theory must consider possible interrelationships and interactions among the various actors (Tatli et al., 2014).

This chapter, therefore, aims to develop a framework of methodology that appreciates these complex institutional structures, interrelationships, and power structures in the examination of CSR and corporate accountability practices for sustainable development in Malawi.

The rest of the chapter is organised as follows: Section **3.2** discusses the research paradigms, highlighting the importance of understanding the ontological and epistemological assumptions on which this research can be located. Section **3.3** discusses the research approach – Outlining the nature and type of philosophical stance/approach adopted by this study. The chosen approach is appropriate for investigating CSR and corporate accountability practices incorporating the actors' beliefs, views, and perceptions. Section **3.4** discusses the qualitative research methods employed in this study. The section also explains the necessity to interact with research subjects in their

natural environment to solicit their views on CSR, corporate accountability and SDGs. Section **3.5** considers the research design appropriate for this study. It does so by providing the framework that guided the research process for this study. The section also justifies employing a case study framework to examine CSR and corporate accountability practices by mining companies in Malawi. Section **3.6** discusses the selection of the study sample. It does so by explaining the basis and the selection process. Section **3.7** Explains how the study sites were selected and the justification. Section **3.8** provides a summary of the research process followed to meet the study's aims and objectives. Section **3.9** provides the data collection methods used in this study. Section **3.10** discusses the concepts of validity and reliability. Specifically, the section explains how the study achieved validity and reliability. Section **3.11** describes how the study met the university ethical requirements. Section **3.12** provides a summary of the whole chapter.

3.2 Research Paradigms

Research on any scientific investigation requires a researcher to take a particular paradigm to guide the study process. Burrell & Morgan (2017) define a research paradigm as a world perspective or view. It is based on the philosophical understanding that all research is dependent upon assumptions. It is a collection of opinions and methods employed by scientists to define how research should be conducted, analysed, and construed (Bryman, 2012). Morgan (2013) concludes that a research paradigm is centred on methodology, ontology and epistemology. Before delving into this study's ontological and epistemological position, it is essential to define epistemology and ontology. Epistemology is the association between the participant (one who knows) and the one who seeks to know (researcher) (see Denzin & Lincoln, 2000). Epistemology is divided into two main paradigms: interpretivism/constructivism and positivism (Tuli, 2011). The branches/assumptions are discussed in the next paragraph. Ontology is “*the belief about the nature*

of reality and humanity” (Tuli, 2011, p. 99). Humanity and nature are subjective; hence they can neither be perfectly measured nor comprehended (Denzin & Lincoln, 2000). From the perspective of this research, therefore, reality can be measured and understood through critical investigation.

Positivists’ ontological stance is that natural laws and mechanisms are the main drivers of reality (Hesse, 1980). Positivism assumes that it is only through empirical testing that researchers can prove or disagree with hypotheses (Donaldson, 2005). Positivists assume that researchers put aside their biases and beliefs and see the world as it is. Whilst supporting this view, Thomson & Perry (2004) add that positivism aims to explore the causes and outcomes of the subject being studied and therefore does not necessitate face-to-face interaction with the research subjects. Much social science and accounting research involving measurable scientific data follow the positivist approach. However, the examination of CSR practices necessitates a deeper understanding of participants’ interrelationships, hence not suitable for the positivist approach (Cowton, 1998). With high dependence on secondary research, the positivistic approach is applicable mainly when prior literature and empirical data are widely available. Nonetheless, in the Malawi mining sector, in line with most sub-Saharan African countries, there is a significant shortage of baseline information and quantitative data that could allow a researcher to follow a positivistic approach. Besides, the need to collect in-depth data to enable the researcher to answer the research questions guided the philosophical and methodological choice applied in this study.

On the opposite side of the research philosophy spectrum, constructivists or critical theorists are those academics in support of the view that there is a subjective relationship between the researcher and reality. Therefore, reality is the end product of social constructivism/social construction, established based on the researcher’s own experience (Ponterotto, 2005). Critical theorists argue

that research participants' power relations, historical backgrounds, culture, gender, political and religious values influence the process of constructing reality (Eastby-Smith et al., 2002). The constructivist approach is interpretative, and therefore to achieve the research objectives, the researcher must interact with the participants in their environment. The interpretive paradigm necessitates the researcher's exploration of views of distinct participants, the outcome of which is a construction of diverse subjective realities (Thomson & Perry, 2004). The interpretative paradigm promotes the ontological belief of the interdependence between the world and peoples' experiences (Bailey, 2007; Hesse-Biber & Leavy, 2006). In justifying the selection of constructivism as a research approach, Rubin (2005) states that constructivists obtain knowledge through interviews by eliciting the subject's opinions and experiences and therefore are more precise. The pragmatism paradigm is another method commonly used in social research; however, this method is best suited where mixed methods (qualitative and quantitative) are used (Florczak, 2014). Though, to a small extent, this study employed some quantitative information, it is predominantly qualitative; therefore, the pragmatism paradigm is not the most suitable philosophy. Regarding the topic under investigation in this thesis, the reality about CSR and SDGs in the Malawi mining industry can be understood by the social construction of culture, shared beliefs and values, shared meanings, documents, ethnic and religious backgrounds (Walsham, 1993). Therefore, this thesis adopts the constructivist approach based on the understanding that current knowledge is the product of peoples' experiences and interactions in conjunction with the subjective understanding of current reality by the researcher (Bryman, 2008; Creswell & Poth, 2017). The interpretative paradigm guides this study in relation to the formulation of appropriate research questions, and through the Dialogic Accountability and the Arena Framework in a critical exploration of roles and power structures of the various actors, and the interaction dynamics and

decision-making mechanisms with the potential to bring about emancipatory change (Denedo et al., 2017; Georgakopoulos & Thomson, 2008).

The interpretivist methodological approach allows us to get a better insight into the perplexed and rather multidimensional understanding of the CSR and SDGs concepts in the Malawi mining sector by all relevant participants/respondents in this study. This approach enhanced the understanding of the complex nexus of the various legal, organisational and social issues relating to the selection and implementation of CSR and SDG strategies by the Malawi government and the key decision-makers of the different mining companies. The interpretative approach contributed to the critical analysis of the mining companies' involvement in certain social practices in Malawi (Orlikowski & Baroudi, 1991). In this perspective, the researcher was able to ask how and why mining companies in the Malawi mining arena engage in certain CSR and sustainable development initiatives.

3.3 Research Approach

Selecting a suitable research strategy depends on the nature and type of philosophical stance/approach adopted (Saunders et al., 2009). The main approaches include those of deduction and induction. The *deductive approach* is where the researcher develops a testable hypothesis based on existing theory, and eventually, tests are drawn on the hypothesis and conclusions are made (Saunders et al., 2009). The deductive approach in social sciences is based on Karl Popper's falsification theory which claims that a theory can only be accepted as truth if it can be proved to be both falsifiable and supported by evidence (Hansen, 1974). In principle, this means that a theory must be subjected to testing to be scientifically accepted and have credence. In support of this view, Bird (1975) adds that Karl Popper's deductive sequence includes initial problem

identification, the establishment of tentative solutions, elimination of errors, and further problems arising from tentative solutions. Critics of the deductive approach point out the complexities associated with establishing *initial problems and the criteria for testing the proposed solutions* (Bird, 1975, p. 153). The drawback of this deductive sequence is infinite regress as further problems arise in the course seeking further solutions. Another problem is that what constitutes scientific research is subjective, and additionally, some hypotheses may not be practically falsifiable (Bird, 1975). The deductive approach is the common method used by quantitative researchers (Saunders et al., 2009).

On the other hand, the *Inductive approach* is applicable where the investigator begins with collecting data and theories are proposed towards the end of the research process (Bell et al., 2018; Saunders et al., 2009). Whilst the deductive approach is dependent on scientifically testable hypotheses, inductive approach is the non-scientific. The inductive approach is commonly used by social scientists and qualitative researchers (Eastby-Smith et al., 2002; Saunders et al., 2009). The inductive approach is flexible and allows us to thoroughly understand the actor's views and perceptions (Eastby-Smith et al., 2002). In line with the methods mentioned above, this thesis follows the inductive approach to explore the engagement processes, interrelationships, power structures, roles, conflicts and contradictions between social actors. Qualitative research methods were employed.

3.4 Qualitative Research Methodology

As noted earlier, this study adopts a qualitative research methodology. In conducting CSR research, the quality and value of information can be improved by using questions to solicit responses from different organisational respondents (Ivančić et al., 2014). Interviews were

conducted to provide data for a deeper insight into the governance processes, engagement mechanisms, environmental accountability and sustainable development in the Malawi mining arena. Previous literature (see Dunn, 2005, p. 81) claims that each interview and focus group requires proper preparation and questions to guide the process. Interviews help to focus on the key themes and elicit thoughtful, factual and descriptive information from the participants (Longhurst, 2003). Hence, the researcher prepared questions to solicit responses from various respondents in the Malawi mining arena, including Government representatives, mining company managers, employees, CSOs, other NGOs, chiefs and local communities. The questions were developed in such a way that they were simple and easy to understand, eliciting the most extended answers from the respondents, and focused on addressing critical themes from the research questions. This process supports the view that qualitative research methods help solicit people's opinions and perceptions about a particular discourse, allowing an in-depth understanding of the actor's experiences (Bryman & Burgess, 1999; Creswell & Poth, 2017). The face-to-face interaction with the mining stakeholders enabled the collection of valuable primary data necessary to address the research questions.

In exploring CSR, accountability and sustainable development in mining companies in Malawi in this study, there was a shortage of baseline and other research information. Hence, this is consistent with calls for qualitative methodologies in sub-Saharan African countries with insufficient research data (Heemskerk, 2005; Hilson, 2005). This study employed primary data in the form of interviews and focus group discussions to supplement data from CSR reports and documentary analysis in achieving the aims and objectives of the research. Through the interviews, the participants' voices are preserved (Birks & Mills, 2011). The use of focus group discussions generates multiple perspectives from a single setting and provides an opportunity for the

participants to highlight important issues (Hennink, 2013). Despite critics who claim that qualitative research lacks generalizability, qualitative research has many advantages; the key benefit being that its application allows theory to be connected to practice, and its findings could be communicated to several generations (Chua & Mahama, 2012; Yin, 2003). Hence, despite this study being context-specific, its findings and theoretical contribution could be applied to several mineral resource-rich countries and regions.

3.5 Research Design

This section provides an outline of the framework that guided the research process for this study. This thesis follows a qualitative case-study approach by conducting a detailed investigation on the implementation of CSR practices and their contribution to sustainable development in the Malawi mining industry. This approach is accomplished by conducting semi-structured interviews, utilising focus groups' discussions and documentary analysis. The study involves interviewing subjects in their natural environment, using multiple sources of evidence (Yin, 1994). A case study is where a case or cases are selected to provide an in-depth understanding of a particular discourse necessary to promote society transformation (Stake, 2000). Focusing on specific cases in the Malawi mining sector allows the following: An evaluation of how CSR, accounting and accountability practices are effected and reported by mining companies, an in-depth examination of the nature of engagement between the mining companies' managers and the various stakeholders, and the underlying reasons and rationale for selecting relevant CSR and sustainable development strategies; as well as the use of appropriate accountability strategies by such firms. My case study analysis focuses on mining companies that extract uranium, limestone, coal, quarry stones, and gemstones in remote areas of Malawi that need community development. Since mining in Malawi is still in its infancy stage, there is limited research focusing on CSR and sustainable development for that country. Hence, this supports previous literature that suggests using a case

study method for areas of investigation that have little or no previous research carried out (see Leedy & Ormond, 2005).

3.6 Selection of sample and size

A non-probability sampling technique in the name of purposive sampling was employed. This technique neither depends on random selections nor uses the probability theory (Trochim, 2006). This study was mostly qualitative, and not every member of the population had a chance of being included, hence non-probability sampling was the most appropriate (Stakes, 2005; Trochim, 2006). Semi-structured interviews were conducted to solicit views from the various stakeholder groups, including policymakers, miners, NGOs and community residents. 40 individual interviews and 6 focus group discussions were conducted, giving 46 interviews in multiple mining sites. Use of semi-structured interviews and focus groups allowed capturing of valuable, first-hand information from the participants in their natural environments (Lee & Lings, 2008; Longhurst, 2003; Yin, 1994). Additionally, CSR reports, financial reports, sustainability and other reports were obtained for each of the six mining companies for documentary analysis purposes. The documents not only provided supporting information, but also other detailed information not captured by the interviews and focus groups (Lee & Lings, 2008; Silverman, 2019).

3.7 Selection of study sites

According to the Malawi Mining Report (2017), there are 25 firms from the extractive industries, of which 21 are mining firms and the remaining 4 are gas exploration and production companies. Out of the 21 companies with a valid license to extract natural resources in Malawi, only 10 are fully operational.

A research decision on whether to use one or more research subject is dependent on its inherent characteristics, and the valuable knowledge the subject would contribute to the investigation (Stakes, 2005). Mining companies in Malawi are evenly spread across various regions and districts. 6 established mining companies were therefore selected as cases to be focused on for this study. Table 3.1 below provides the list of the mining companies that were fully operational at the time of data collection.

Table 3.1: Operational mining companies

Some materials have been removed from this thesis due to Third Party Copyright. Pages where material has been removed are clearly marked in the electronic version. The unabridged version of the thesis can be viewed at the Lanchester Library, Coventry University.

Before choosing the sample, an in-depth documentary analysis was conducted to establish the context and operational characteristics of each of the companies. It was evident that 8 of the companies generate significant amounts of revenue depending on their size. Apart from Sovereign

² Based on an exchange rate of 1 USD to 725 MWK

Services Ltd, all eight companies had reports and disclosures of CSR initiatives in the form of building school blocks for the community, drilling boreholes, building maize mills, and others. Based on these characteristics, an initial decision was made to sample the seven established companies. The choice of 6 out of 10 operational companies allowed in-depth research and analysis of information. The companies selected include Kayerekera (Paradin Ltd), Mkango Resources, Kanyika (Globe Metals Ltd), Shayona Cement Products Ltd, Terrastone Ltd and Cement Products Ltd. The Department of Mines Directorate provided vital information about the status and location of the mining companies selected. The essential information included: Whether the company is still operational or not, contact details of the key staff, accessibility of the mining site and visiting procedures to be followed. Knowing this information helped in planning and booking meetings with company employees and other stakeholders.

The sample attempted to include a representation of the critical groups of stakeholders of CSR practices. The choice of the list of stakeholders was made based on Freeman's (1984, p. 46) definition of "*any group or individual who can affect or is affected by the achievement of the organisation's objectives*". This is a widely accepted definition that supports an earlier claim that an organisation needs to identify its stakeholders who are "*groups and individuals who can affect or are affected by the achievement of the organisation's objectives*" (Freeman and Reed, 1983, p. 91). The list of the key stakeholders chosen included: mining company managers, the directorate of mines representatives (government policymakers), key regulators, junior mining company employees, NGOs, community members and CSOs (see Table 3.2 below). The decision to interview these stakeholders is based on the Dialogic Accountability Theory and the Arena Model. As discussed in the literature review chapter, CSR practices are better understood by interviewing practitioners and getting insight into the process and the inter-relationships among stakeholders. Hence it was essential to select a wide variety of social actors to understand the complex dynamics

of the various roles, power structures, interrelations, and accountability mechanisms. Previous literature (see Belal et al., 2015; Denedo et al., 2017; Georgakopoulos & Thomson, 2008; O’Dwyer, 2005; O’Sullivan & O’Dwyer, 2009; Tregidga, 2013, 2017) used semi-structured interviews to explore CSR, accountability and sustainability practices in their studies. As claimed by Gerson and Horowitz (2002), utilising interviews as a research technique enables a researcher to get an insight and understand the actors’ perceptions of the social practices and understand how these actors connect this perception to their experiences. Table 3.2 below shows the list of interviewees.

Table 3.2: The list of interviewees:

Stakeholder category	Code	Mining companies						Total
		A	B	C	D	E	F	
Mining Company Managers	MCMG	1	1	1	1	1	1	6
Directorate of Mines Representatives	DOMR							2
Mines & Energy Commissioners (Regulators)	MECR							2
Employees	EMPL	2	2	2	2	2	2	12
Traditional leaders – Chiefs	TRDL	2	2	2	2	2	2	12
Non-Governmental Organisations	NGOR							3
Community Members - Focus Group Discussions	CMTM	1	1	1	1	1	1	6
Civil Society Organizations	CSOR							3
Total interviews								46

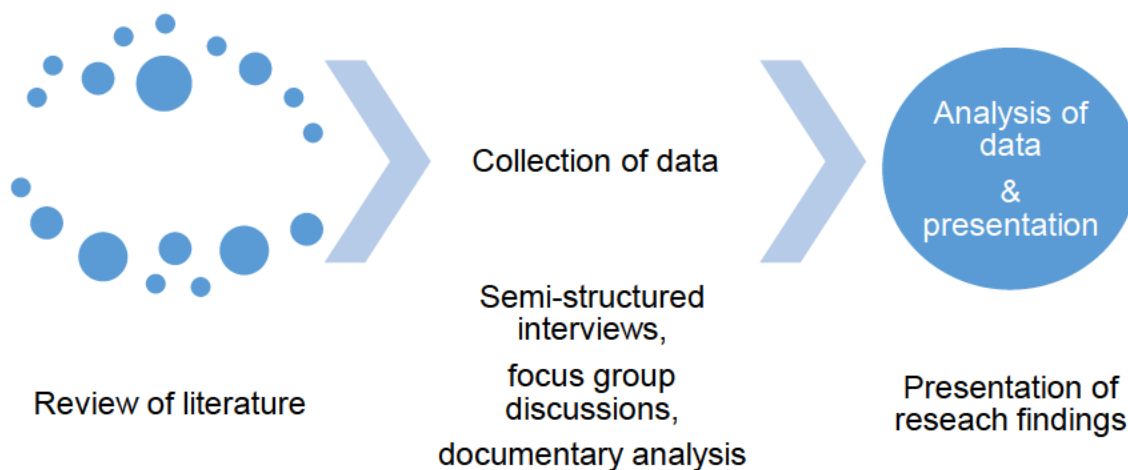
Source: Constructed by the author

3.8 Research Process

Figure 3.1 below provides the framework that guides the research process in this study. Based on a qualitative research perspective, the study comparatively examines the views from the various participants in the Malawi Mining Arena. All responses from policymakers (government officials and mining company managers) are compared with those responses from other stakeholders (local communities, employees, CSOs). A review of evidence in this study highlights that the

government officials are the most powerful actors who provide authorisation and access into the Malawi mining sector. It was also apparent in the study that managers play a crucial role in CSR and SDG policy formulation. It was also evident in this study that CSOs, local communities, employees and other NGOs play an important role as key stakeholders in the arena. The study, therefore, solicited views from those stakeholders. To explore CSR practices in the Malawi mining Arena and the companies' contribution to sustainable development, a formal research process as outlined in Figure 3.1 below was followed:

Figure 3.1: Research process



Based on the research plan, the best way to proceed with the study was to perform the data collection process in stages. Due to time and resource limitations, it was important to identify a research process that was focussed, methodical, and timebound. This step-by-step process was key to achieving the objectives of the project within the plan. The data collection was carried out from July to September 2018, and the fieldwork proceeded as follows:

Step 1: The researcher organised an introductory meeting with a representative of the Ministry of Energy and Mining in Malawi, who issued a government endorsement for the researcher to visit the communities that had to be investigated

Step 2: A formal telephone contact with all six mining companies' communities to determine the scope of the investigation and finalising meeting arrangements

Step 3: Carrying out meetings with representatives of the Ministry of Energy and Mining.

Step 4: Carrying out meetings with mining company management

Step 5: Commencement of meetings with other stakeholders

Step 6: Follow-up meetings to fill up the gaps where necessary. For example, where what the policymakers said in the initial interview differed from the evidence gathered in the community, the policymakers were interviewed for the second time to explain the difference.

3.9 Methods of data collection

Deployment of a varied range of methods in a case study is necessary to obtain comprehensive and all-inclusive responses to a research problem (Yin, 1994). A mixture of methods was employed in this study (including interviews, focus group discussions and documentary analysis) to obtain valid and sufficient sources of evidence. The primary method used was 40 semi-structured interviews with mining company managers and other stakeholders. All interviews lasted between 30 minutes and one and a half hours for individual participants and between one hour and up to two hours for focus group discussions. In most cases, more than one round of interviews was conducted to triangulate new evidence arising from other sources of data collection. Triangulation of evidence from diverse sources is an important way of achieving research validity and reliability (Yeung, 1995; Yin, 1994). An interview provides rich information about the respondent's impressions, ideas, knowledge and real-life experiences, and focuses on the researcher's area of

interest (Easterby-Smith et al., 2008). The sample selection of mining companies in this study covered three regions of Malawi where different languages are spoken. The researcher's ability to speak different local languages allowed a smooth interview process obtaining views and experiences of the policymakers, miners, community members and other stakeholders on CSR and accountability practices and the impact on SDGs. Mining company managers interviewed included both nationals and expatriates. Semi-structured interviews as employed in this study allowed the researcher flexibility regarding time spent and the information content (Lee & Lings, 2008). For example, the participants were given more time to provide information, where more evidence was needed. Most mining companies are located in remote areas far from the main towns. Therefore, semi-structured interviews allowed the researcher to maximise the time spent on each field visit, ensuring that comprehensive data was collected.

In general, interviews were conducted to obtain knowledge and understanding on: (i) How CSR, accounting and accountability practices are effected and reported by mining companies in Malawi (ii) The CSR engagement process between the mining companies in Malawi and their stakeholders in the context of sustainability accounting and reporting (iii) How mining companies have implemented the SDGs and the barriers to fulfilling the development goals (iv) The factors that motivate mining companies to engage in CSR and corporate accountability in Malawi. With the permission of the respondents, some interviews were recorded by using a Dictaphone. The data recorded was later transcribed and coded in preparation for the analysis stage. A significant number of respondents declined to be recorded owing to the sensitivity of the issues discussed. For these respondents, notes were recorded using notepads and were later typed and stored in electronic format. Most interviews were conducted in two main languages, namely, Chichewa and Tumbuka.

The researcher translated the data into English. Detailed interview information is provided in Table 3.3 below.

Table 3.3: Detailed participant list

Code	Position	Institution	Location	Duration	Interview type
MCMG1	Operations Director	Mining Company	Karonga	1hr 30 mins	Individual
MCMG2	Managing Director	Mining Company	Mzimba	1hr 36 mins	Individual
MCMG3	HR and CSR Manager	Mining Company	Kasungu	1hr 43 mins	Individual
MCMG4	Managing Director	Mining Company	Lunzu	1hr 15 mins	Individual
MCMG5	Operations Director	Mining Company	Phalombe	1hr 33 mins	Individual
MCMG6	Managing Director	Mining Company	Mangochi	1hr 32 mins	Individual
DOMR1	Director	Government	Lilongwe	1hr 40 mins	Individual
DOMR2	Deputy Director	Government	Lilongwe	1hr 22 mins	Individual
MECR1	Director	Regulator	Lilongwe	1hr 15 mins	Individual
MECR2	Commissioner	Regulator	Lilongwe	1hr 34 mins	Individual
EMPL1	Miner	Mining Company	Karonga	30 mins	Individual
EMPL2	Supervisor	Mining Company	Karonga	45 mins	Individual
EMPL3	Project Manager	Mining Company	Mzimba	40 mins	Individual
EMPL4	Junior manager	Mining Company	Mzimba	36 mins	Individual
EMPL5	Supervisor	Mining Company	Kasungu	42 mins	Individual
EMPL6	Miner	Mining Company	Kasungu	37 mins	Individual
EMPL7	Manager	Mining Company	Lunzu	35 mins	Individual
EMPL8	Supervisor	Mining Company	Lunzu	39 mins	Individual
EMPL9	Supervisor	Mining Company	Phalombe	41 mins	Individual
EMPL10	Manager	Mining Company	Phalombe	34 mins	Individual
EMPL11	Supervisor	Mining Company	Mangochi	40 mins	Individual
EMPL12	Miner	Mining Company	Mangochi	43 mins	Individual

Table 3.3 (continued)

TRDL1	Chief	Local Community	Karonga	33 mins	Individual
TRDL2	Group Village Headman	Local Community	Karonga	38 mins	Individual
TRDL3	Chief	Local Community	Mzimba	36 mins	Individual
TRDL4	Village Headman	Local Community	Mzimba	41 mins	Individual
TRDL5	Group Village Headman	Local Community	Kasungu	43 mins	Individual
TRDL6	Village Headman	Local Community	Kasungu	35 mins	Individual
TRDL7	Chief	Local Community	Lunzu	40 mins	Individual
TRDL8	Village Headman	Local Community	Lunzu	37 mins	Individual
TRDL9	Group Village Headman	Local Community	Phalombe	41 mins	Individual
TRDL10	Village Headman	Local Community	Phalombe	50 mins	Individual
TRDL11	Group Village Headman	Local Community	Mangochi	38 mins	Individual
TRDL12	Village Headman	Local Community	Mangochi	44 mins	Individual
NGOR1	Country Director	NGO	Lilongwe	1hr 15 mins	Individual
NGOR2	Director	NGO	Lilongwe	1hr 35 mins	Individual
NGOR3	National Director	NGO	Lilongwe	1hr 10 mins	Individual
CMTM1	Local residents	Local Community	Karonga	1hr 30 mins	Focus Group
CMTM2	Local residents	Local Community	Mzimba	1hr 32 mins	Focus Group
CMTM3	Local residents	Local Community	Kasungu	1hr 26 mins	Focus Group
CMTM4	Local residents	Local Community	Lunzu	1hr 34 mins	Focus Group
CMTM5	Local residents	Local Community	Phalombe	1hr 45mins	Focus Group
CMTM6	Local residents	Local Community	Mangochi	1hr 25 mins	Focus Group
CSOR1	National Coordinator	CSO	Lilongwe	1hr 20 mins	Individual
CSOR2	Executive Director	CSO	Lilongwe	1hr 22 mins	Individual
CSOR3	Project Manager	CSO	Lilongwe	1hr 28 mins	Individual

Source: Constructed by the author

3.9.1 Interviews with senior Mining Company Management (MCMG)

Appropriate senior management at the policymaking level were identified for each of the six mining companies sampled, using sources from documentary analysis and information from the Directorate of Mines. Emails and phone calls were made before the visit to book interview slots. In their response to interview booking, the senior management requested to see the researcher's introductory letter, field visit authorisation letter from the Directorate of Mines (the gatekeeper), and a copy of the interview questionnaire. The documents were duly provided together with a brief overview of the research themes. In addition, the author requested permission to see management responsible for CSR, community liaison, advocacy and engagement with the government and other stakeholders. Initially, most senior managers resisted to be tape-recorded but later agreed after signing the confidentiality and consent forms. Additionally, the managers consented to the publication of the research findings. The managers' identities were anonymised. The interviews went on smoothly, and most of the managers expressed their willingness to support the project and any other future research.

3.9.2 Interview with Government representatives/Directorate of Mines (DOMR)

It was evident from the documentary analysis that the Directorate of Mines is the government mouthpiece and authority regarding all mineral operations in Malawi. Two individual directorate representatives who also represented the government as a policymaker were therefore interviewed. It was apparent that the interviewees had tremendous experience and knowledge in mining companies, community development activities, engagement processes, legal and governance processes in the arena. The interviews aimed to solicit information about their understanding of several topics, including accountability and governance in the mining arena, CSR, sustainable development, adverse impacts of mining, human rights, and the government's role as a

policymaker. The Directorate of Mines representatives were interviewed in two phases using their offices as a convenient venue for the interviews: The first phase of the interview was conducted before the data collection process's commencement to inform them about the aims and scope of the research. As such, several documents were provided by the Directorate of Mines: written permission to visit the mining sites, appropriate mining site maps, directions, and key contact information. This written permission opened up access to the study sites and enhanced the participants' trust and confidence in the researcher. In the second phase of the interview (which was done after interviews with all other stakeholders), the directorate representatives were asked to provide further information as part of the triangulation process, based on responses from the other interviewees.

3.9.3 Interviews with the Commissioners/regulators (MECR)

The study drew upon interviews with two employees of the Malawi Mining and Energy Regulatory Authority. The regulators are government employees responsible for monitoring mining company compliance with regulation and preservation of the environment. It took a lot of negotiations and the intervention of the Ministry of Energy and Mining representative to obtain approval to interview the two regulators identified. All interviews with the regulators were tape-recorded, and a consent form to publish findings was duly signed. The interview participants requested to preview interview transcripts for vetting purposes as per the agreed confidentiality clause, and a copy was sent to them. The regulators later confirmed receipt of the transcript and expressed their satisfaction with it. The participants' identities were anonymised, as shown in Table 3.3 above.

3.9.4 Interviews with Mining Company Junior Employees (EMPL)

After successful negotiation with the senior management of each of the six mining companies, authority was given to interview their junior employees. The interviews mainly were conducted during the lunch hour to minimise work disruption. The interview venue was outside the offices to allow the participants to express themselves wholly in an informal environment. The participants included the frontline staff dealing with day-to-day mineral extraction activities and junior managers involved in CSR activities and engagement with the community. The junior managers provided copies of documentary information such as meeting minutes, reports and other documentation to authenticate some of the responses they provided in the interviews. All the interviews were recorded, and a consent form to publish the findings was signed.

3.9.5 Interviews with Traditional Leaders (TRDL)

Face to face interviews were conducted with traditional leaders (chiefs) in each of the six mining communities sampled in this study. The chiefs identified were those in the communities directly impacted upon by mineral extraction activities. The chiefs had significant knowledge in CSR initiatives carried out by the mining companies, governance processes, engagement with the mining companies and the District Commissioner (government representative), environmental impacts, accountability and human rights issues. Interviews with the chiefs were mainly in their local languages (Chichewa or Tumbuka), which the author later translated into English as necessary. Traditional leaders play an essential role in the Malawian mining communities. They oversee the enforcement of community law and order, settling disputes among subjects, distributing land, facilitating communal labour, and providing the overall leadership of the community. As the interviews continued, the chiefs accompanied the author to visit fields affected by environmental pollution, untreated water wells, farmlands and dry streams (drying up as an

impact of mineral extraction activities). Also, in some cases, the researcher inspected community development projects, including school blocks, boreholes and roads. All interviews were tape-recorded, and consent forms for the publication of research findings were signed.

3.9.6 Focus group discussions

Apart from interviewing single respondents, the study deployed focus group discussions as a means of data collection. With the help of traditional leaders, community representatives surrounding the mining site were grouped to form a focus group. This procedure was applied in all of the six mining sites sampled. A focus group is an effective data collection tool that allows in-depth discussion and the generation of ideas (Bryman, 2004). Additionally, in an organisational setup, focus groups can explore main issues, including practices, policies and procedures (Lee & Lings, 2008). The use of focus group discussions in this study allowed an in-depth examination of the policies, processes and procedures employed by the mining companies and the Malawi government to implement CSR practices. Focus group discussions enable the researcher to obtain responses from one group setting focusing on critical areas within the research topic and addressing issues, concerns and generating ideas (Hesse-Biber & Leavy, 2006). Six focus group discussions were conducted covering each selected mining community (one per community). Each Focus Group Discussion took an average of 1.5 hours. The discussion groups were organised with the help of traditional leaders and constituted male and female participants, and included members of the community development committees. This composition ensured comprehensive coverage of the main issues and conformed with the gender diversity requirement. Table 3.4 outlines the social background and demographic information of the Focus Group discussion participants:

Table 3.4: Gender, education and social backgrounds of FDG participants

Gender, education and social backgrounds of focus group participants						
	Mining company site					
Characteristics	Paladin Ltd	Mkango Ltd	Globe Metals	Shayona Ltd	Terrasstone Ltd	CPL Ltd
Number of Participants	12	10	13	12	11	12
Gender: M/F	5/7	7/3	5/8	4/8	3/8	6/6
Age	23 - 45	20-50	21 - 52	25 - 54	21 - 49	19 - 55
Education: Literate/Illiterate	10/2	5/5	11/2	9/3	7/4	5/7
Dorminant religion	Christianity	Christianity	Christianity	Christianity	Christianity	Islam
Dorminant Tribe/ethnicity	Ngonde	Lomwe	Tumbuka	Chewa	Chewa	Yao

Source: Constructed by the author based on participant statistics

As shown in Table 3.4 above, the number of participants per focus group ranged from 10 to 13. On the overall 40 out of 70 participants interviewed were female. This was the case as culturally; women take care of the homes whilst men travel to different places to fetch for household needs through farming and carrying out businesses. The focus group in the Mkango mining site registered more males than females as it coincided with a chief council meeting, and members of the council were composed of more males than females. CPL limited operates in a remote area in the southern district of Mangochi along the shores of Lake Malawi. The main religion in these communities is Islam, and most community members drop off from school early or never attend school. It was apparent that the main factor was that they are either employed by CPL Ltd at a tender age or engage in the fishing business. CPL Ltd prefers to hire the community members as a CSR initiative and because of cost savings as they pay them minimum wages.

Most participants who attended the focus group meetings were young to middle-aged, ranging from 19 to 55 years old. Though the participants originated from various ethnic backgrounds (see Table 3.4 above), they fluently understood and spoke the common Malawian languages, namely Chichewa and Tumbuka. Therefore, the discussions were conducted in these two main languages with which the researcher is conversant. The researcher recorded the discussions via a Dictaphone,

and the researcher translated key elements into English. Additionally, notes were taken by the researcher throughout the discussions. Focus group meetings included representatives from various village communities surrounding each mining site. With the help of the traditional leader and the community development committee members, a suitable venue (usually a school block) was chosen as a meeting place. A formal venue was necessary to allow smooth discussions without interruptions. In line with the findings by Bryman (2004), the groups generated a high level of interaction among participants and comprehensively exhausted the themes central to the discussions.

3.9.7 Documentary Analysis

Apart from semi-structured interviews and focus group discussions, this study employed documentary analysis as a data collection technique. The analysed documents are the mining company CSR and sustainability reports, statutory accounts, stored web correspondence with their stakeholders in the past five years, corporate communication documents including press releases, and regulatory compliance reports. The Malawi government official documents including filed mining company reports and accounts, press releases, website reports, legal and compliance reports were also reviewed. For CSOs, their alternative accounts, press releases, campaign reports, newspaper publications, TV and video stored reports, resolutions and other reports were analysed. The documentary information provided a background for the accounting and accountability practices, the policymaking process, and governance processes in the Malawi mining arena and the impact on the quest to maximise SDG achievement. It was necessary to review the documents and compare this information with stakeholders' accounts and views of CSR and accountability practices. This is consistent with the suggestions by previous literature, which claims that documentary analysis provides vital information to supplement other methods (Lee & Lings, 2008;

Silverman, 2019). Table 3.5 summarises the data collection method used to address each research question:

Table 3.5: Research questions and data collection methods

Research Question	Method of data collection
How are the CSR, accounting and accountability practices implemented and reported by mining companies in Malawi?	Interview/Documentary analysis
What is the nature of the engagement and communication process between mining companies and their stakeholders in the context of sustainability accounting and reporting?	Interview/Discussion groups
How have the main SDGs that address society challenges (SDG 1 to 6) been achieved through CSR practices in the mining communities?	Interview/Discussion groups
What motivates mining companies to engage in CSR and corporate accountability in Malawi?	Interview/Discussion groups/Documentary analysis

3.10 Data Analysis methods

In this study, data generated from the semi-structured interviews and focus group discussions was transcribed and analysed using the thematic discourse strategy. Thematic analysis is defined as a method used to systematically identify, organize and obtaining deeper understanding of patterns of themes (meanings) covering a set of data (Braun & Clarke, 2012 p. 57). Through this process a researcher is able to make sense of the meanings and experiences across a set of data (Braun & Clarke, 2012 p. 57). Thematic analysis is flexible as it allows research to be carried out using challenging and complex sets of data (Braun and Clarke, 2006; 2012). Additionally, according to Cassell (2015) thematic analysis is a well-structured method that allows efficient coding and identification of themes in a data set or range of data sets.

This study generated extensive amount of data which was complex and challenging to analyse. I managed to overcome the challenge by studying and applying the principles laid out in (Braun & Clarke, 2006; 2012; Bell et al., 2018; O'Dwyer, 2004; Saunders et al., 2009; Yin, 2003). I started the data analysis process as soon as each interview was completed. This was done by reflectively note taking, identifying, and highlighting emerging issues highlighted by the respondents. Similarly, I listened to taped interviews several times, taking notes and highlighting issues that emerged prior to data transcription. Through the transcription process the author transformed or converted the oral interviews into organised written text. In this study, the author transcribed 40 interviews and 6 focus group discussions from various correspondents including policymakers, miners, CSOs, NGOs and community residents. By personally transcribing the data, the author had the opportunity to have a deeper critical reflection, and to capture all the evidence required. In this way, emerging themes from the transcripts were identified, especially those that could potentially provide answers to research questions of this study or provide evidence that supports or contrasts prior literature.

The identified emerging themes from the transcripts were compared with evidence from field notes and open codes were generated. The transcripts were reviewed several times thereby allowing the author to identify trends and patterns that emerged from the data, whilst at the same time maintaining the authenticity of the issues as highlighted by the participants. The three core themes were CSR Accountability and SDGs. The author used NVivo 11 to break down and summarise the themes into manageable categories of sub-themes. A long list of codes was generated, and from this list only significant sub-themes were selected. After this, the author reviewed the field notes, listened to recorded tapes again and compared the evidence with the new themes, in order to prepare summaries of closed coded themes. Use of NVivo software enhanced the coding, collating

and categorisation of data necessary to facilitate the interpretative analysis adopted in this study. The interpretation process was applied throughout empirical chapters (chapter 5 to 9) of this thesis. The analysis also incorporated references to prior literature and theorisation where applicable. This process enabled the author to gain enhanced knowledge and understanding of the interpretation of data relating to CSR, corporate accountability, and the implementation of SDGs in the Malawi mining arena.

In addition to the thematic analysis, this study adopted a textual/documentary analysis method. Using this method, reports, newspapers, company websites and other documentary evidence from the mining companies, the Malawi Government and CSOs were analysed. Documentary analysis is where both physical and electronic documents are reviewed and evaluated, with the aim of obtaining data which is further examined and analysed to gain more understanding and empirical knowledge (Bowen, 2009 p. 27). Several scholars support the use of documentary analysis as an appropriate methodology for analysing data (see Bohnsack, 2014; Bowen, 2009; Lee & Lings, 2008; Silverman, 2019; Salminen et al, 1997).

This study followed the documentary analysis process suggested by Bowen (2009). The author extracted and physically collected official documents from the Malawi Government, mining companies, CSOs, NGOs and other arena participants. The documents were analytically read, relevant and meaningful passages were identified and highlighted. The selected passages were re-read and reviewed, and emerging themes were identified. The author imported the selected texts into NVivo 11 where categorization and coding took place. In NVivo 11, the data was analysed using the predefined codes from the interviews and focus group data. Hence the codes generated were integrated with the ones obtained from other analysis methods. Through this method of

analysis, information collected through documentary evidence supplemented the information from other sources used in this study (Cassell, 2015; Saunders et al., 2009, 2019).

3.11 Validity and reliability of the research

Validity and reliability are the two main factors any researcher must consider in designing qualitative research. These are key to the analysis and judgment of the quality of the research (Patton, 2008). Silverman (2019) added that the concepts of validity and reliability are essential criteria from which scientific research derives its credibility. In qualitative research, the concepts of validity and reliability have had different interpretations. For instance, Golafshani (2003) described validity and reliability as the trustworthiness of the research. On the other hand, Miles and Huberman (1994) categorised validity into two: (i) The authenticity and credibility of the research, which is termed as internal validity, and (ii) The transferability of the research, which is referred to as external validity. Huberman (1994) described the reliability of the research as dependability. The following sections outline how validity and reliability were achieved in this study of CSR and accountability practices in mining companies in Malawi.

3.11.1 Validity

Many researchers have defined research validity as "quality, rigour and trustworthiness" (Golafshani, 2003, p. 602). Some researchers claim that the validity of qualitative case study research is controversial (see Eisenhardt, 1989). Without a critical investigation of all their research data, qualitative researchers cannot successfully guarantee the validity of their study findings (Beverland & Lindgreen, 2010; Eisenhardt, 1989; Silverman, 2019). Validity in qualitative case study research can be achieved by examining the experiences and processes at various societal levels (Van Maanen, 1979). Additionally, by triangulation of data from varied

sources, the validity of the findings from a qualitative case study research can be achieved (Beverland & Lindgreen, 2010; Silverman, 2019). This study examined the CSR and accountability practices at different levels of social settings. For instance, both senior and junior representatives of mining companies were interviewed, additionally, interviews with: the directorate of mines representatives, key regulators, NGOs, community members, CSOs and other stakeholders were conducted. Their views therefore represented perspectives from all levels of the society. In this way, research validity was achieved. The validity of the results of this research was also enhanced by triangulation using various sources of data such as semi-structured interviews and documentary analysis.

3.11.2 Reliability

Reliability refers to whether or not researchers in the future could carry out a similar study and arrive at the same interpretations or outcomes (Silverman, 2019; Yin, 2017). In this way, the research could be termed as dependable. Previous qualitative researchers (see Kirk & Miller, 1986; Silverman, 2019) claimed that reliability could be achieved if a researcher: carefully observes interview protocols, documents field notes, ensures consistency of transcripts and other documents, and checks the data analysis for the study against findings by other researchers. Supporting this view, Lindgreen & Beverland (2010) claimed that a qualitative researcher can achieve reliability by establishing an audit trail that other researchers can easily follow. The audit trail is established by recording and documenting every stage of the research process (Spradley, 1979; Kirk & Miller, 1986, p. 52; Bryman, 1988; Silverman, 2019). In this study, a protocol summary was prepared and followed throughout the field visit. The protocol summary included documenting field notes, filing all data collected, checking and comparing data collected from various methods, and cross-checking the information with available literature. Additionally, in the

semi-structured interviews and focus group discussions, participants' voices were recorded. A field workbook was used to record the discussions where the participants denied permission for audio recording. Before transcribing the data from interviews and focus group discussion, I played the audio recordings several times. I carefully listened to the participants to obtain an in-depth understanding. With this systematic approach, the chances of this study being perceived as prejudiced or biased were significantly minimised.

3.12 Ethical considerations for this research

In conducting any research involving human participants, researchers have a fundamental duty to protect participants' privacy and confidentiality (Smythe & Murray, 2000). Through informed consent, participants should be assured confidentiality, allowed free participation, and informed of the potential consequences of their taking part (Harriss & Atkinson, 2013). Based on these principles, the researcher obtained informed consent from all the participants involved. Participants were given freedom of choice whether they wanted to participate in the study or not and were made aware of the consequences of their participation. In addition, they were given appropriate assurance that if they participated, their anonymity would be safeguarded under all circumstances/conditions. Additionally, ethical approval from the researcher's institution was obtained before the commencement of the data collection process.

3.13 Summary

This chapter discussed the philosophical paradigm outlining the epistemological and ontological positions of this study. Additionally, the interpretative research approach was discussed. Further, the various aspects of the research methodology employed in this study were discussed. The methodological process included: the selection of mining sites, the methods of data collection, the methods of data analysis, aspects of research validity and reliability, ethical considerations and some of the challenges the researcher faced during the data collection stage.

CHAPTER 4: THE SOCIAL, POLITICAL AND ECONOMIC CONTEXT

DEVELOPING COUNTRIES AND MALAWI IN PARTICULAR

4.1 Introduction

This chapter provides an overview of the social, political and economic context (especially in developing countries' context) under which CSR practices are shaped or created. As outlined in the literature review chapter (chapter 2), CSR and accountability practices are shaped by social-political and environmental factors. In line with that, this chapter examines the social-political and economic context of developing countries and Malawi in particular, and how it has influenced, shaped, induced or impeded CSR practices. The chapter argues that CSR and accountability practices in developing countries inclusive of those in SSA are heavily influenced by the power structures and institutional structures that have developed over time. In the Malawi context, the decline in rain-fed agriculture has influenced the Malawi government to change the course of the economic agenda. The economic void created by the underperformance of agriculture has diverted the government's attention to mining and other sectors to help stimulate social-economic development. Additionally, the government policy and regulatory framework driven by the desire to attract foreign investment has led to growth in irresponsible business practices and abuse of human rights. Hence the country's social-political and economic environment has impacted CSR and corporate accountability practices and the drive to achieve the SDGs.

The chapter is divided into the following sections: In section **4.2** the social - political & economic overview in the context of developing countries is analysed. The section provides a background of socio-political factors that affect developing countries of which Malawi is part of. Section **4.3** analyses the role played by international organisations in developing countries. In particular, the section examines the role and impact of international institutions in developing countries. A

background of these impacts is key to understanding how SSA countries including Malawi have been affected. Section 4.4 discusses how NGOs have influenced CSR practice in emerging economies. In section 4.5 the Malawi's socio-political and economic overview is provided. The section outlines the background of Malawi's socio-political and economic factors and how these influenced CSR and corporate accountability practices. Amongst other things, the section examines the developmental strategies and governance systems and their impact on economic development. It also highlights the social-economic challenges faced by Malawi and how these challenges impact CSR, corporate accountability and the drive to achieve SDGs. Section 4.6 explores Malawi's regulatory framework and how it impacts the CSR and SDGs agenda. The section discusses how the Malawi Government's weak monitoring and implementation of the mining regulations has affected the mining governance system. Section 4.7 draws attention to many regulatory challenges and how these negatively impact CSR, transparency, and accountability. Section 4.8 examines the role played by the Malawi Government and its departments in mining and CSR. Section 4.9 provides a summary of the whole chapter.

4.2 The social - political & economic analysis in the context of developing countries

The last two decades have experienced a considerable growth in accounting research in developing countries (Hopper et al., 2009, 2017; Lassou et al. 2021), though most of the research has focused on financial accounting. Unfortunately, research into management accounting in developing countries is lacking. Management accounting research is key to issues that impact on development such as organizational planning, governance, quality of life and employment (Hopper et al., 2009). What constitutes a developing country is contentious, however, it is mainly determined by the World Bank indices based on low levels of capital, per capita income, quality of life, governance

mechanisms, welfare of children and empowerment of citizens (Hopper et al., 2009; Lassou et al. 2021).

Accounting and accountability systems in most developing countries can be understood within the context of their colonial legacies (Hopper et al., 2009). For instance, the world's capitalist economic principles have been dominant in developing countries especially those that were subjected to colonialism (Lauwo et al., 2016). Under a capitalist society, the state was tasked with establishing efficient market conditions, provision of public goods, redefinition of legal mechanisms and reduction of impacts of externalities on the society (Scherer and Palazzo, 2008). The colonial system of government imposed international labour division and laid a solid foundation for continued domination and control of economic resources by colonial masters even after independence (Hopper et al., 2009; Hoogvelt, 2001; Lauwo et al., 2016). Hence, after attaining their independence, most developing countries continued to strive in building relationships with their former colonial masters, depending on them for aid, grants and loans necessary for their economic survival. In African context, despite the continent contributing 30% of the worlds' mineral resources, issues of weak regulation, corruption, poverty, poor governance continue to rise (Lassou et al., 2021). Available literature (see Lassou & Hopper, 2016; Lassou et al., 2021) claim that colonial practices and ideologies have weakened accounting and auditing systems resulting into unhealthy relationships between former colonialists and politicians, encouraging use of public resources for private benefit.

Since early 1980s, developing countries have been significantly influenced by neo-liberalism factors, resulting growth in deregulation, free markets and privatisation (Lauwo et al., 2016; Tilt, 1994). Due to adoption of neo-liberal policies, emerging economies have experienced an

increase in social inequalities and unequal distribution of power and wealth (Harvey, 2005; Korten, 2001; Lauwo et al., 2016; Picciotto, 1991). Neo-liberalism has altered societal structures in developing countries, causing significant challenges on the nature and type of CSR practices implemented (Hoogvelt, 2001; Lauwo et al., 2016). One key impact of neo-liberalism is the growth in multinational companies and international organisations operating in developing countries. In Malawi, the neo-liberal policies led to an influx of multinational companies investing in extractive industries.

4.3 The role played by international organisations in developing countries

Most developing countries including those in SSA are rich in natural resources but due to lack expertise and financial know-how, the resources remain untapped (Lassou et al., 2021). As a result, most developing countries have relied on multinational corporations, and international institutions such as the World Bank (WB) and International Monetary Fund (IMF) for investment and support. Over the years, accounting researchers have investigated the impact of accounting reforms which came as part of neo-liberal development projects imposed on developing countries by the powerful international institutions inclusive of the WB and IMF (Hopper, Lassou, & Soobaroyen, 2017; Hopper et al., 2009; Jayasinghe et al., 2021; Lassou et al., 2021). In most cases, the WB and IMF prescribed use of technical experts such as accountancy firms and professional accounting bodies to facilitate public sector accounting reforms (Adhikari & Jayasinghe, 2017).

In the Malawian context, since adopting the multiparty system in 1994, the government of Malawi accepted and implemented the IMF's proposal for a Structural Adjustment Programme (SAP) (World Bank, 2006). The SAP focused on the denationalisation of several state-owned businesses and the promotion of a free market economy. This move led to mushrooming of several

multinationals engaging in extractive and financial services sectors (World Bank, 2006). Since then, the IMF has played a vital role in Malawi, promoting sustainable economic growth and providing technical guidance in public investment (IMF, 2017). The IMF promoted short- to medium-term developmental strategies, mainly focusing on poverty reduction. Through the Poverty Reduction Strategy Papers (PRSPs), the country's structural, social and macroeconomic policies were described and aligned with the poverty reduction agenda (IMF, 2003, 2007; GoM, 2006).

Some studies indicate that despite their popularity amongst international institutions, public sector reforms produced disappointing results: For instance, the local accounting systems were ignored, the perceived improvement in transparency and accountability did not materialize, the system promoted fragmented service delivery, it led to demotivation of civil servants due to reduced remunerations and many more adverse impacts (Andrews, 2012; Hopper et al., 2012; 2017; van Helden & Uddin, 2016). In SSA the reforms have led to the disorganization of the entire public finance system, with little or no contribution to the overall accounting practice (Hopper, 2017; Jayasinghe et al., 2021; Lassou, 2017; Mbelwa et al., 2019). The technical experts in public sector accounting (termed as epistemic community), the international institutions (WB and IMF) and other political actors have promoted reforms towards use of accrual accounting and adoption of International Public Sector Accounting Standards (IPSASs) (Jayasinghe et al., 2021, p. 17). In Malawi, the WB provided directives and financial expertise for the effective management of their natural resources (World Bank, 2009). Similar to the WB, the United Nations provided financial directives aimed at redesigning and redirecting CSR activities towards promoting sustainability and inclusivity in Malawi (Kambalame & Cleene, 2006).

However, the implementation of these generalised accounting techniques by governments in the SSA has been problematic (Jamali et al., 2017; Jayasinghe et al., 2021). Without proper alignment with local conditions, the policies are not feasible both practically and politically (Lassou et al., 2021). In Malawi, the policies and practices did not receive adequate support from the Malawi Confederation of Chambers of Commerce (MCCI), a partnership of all business enterprises in Malawi (Zimmer et al., 2007). This caused major challenges in implementation of development projects. Regardless of the disappointing results, implementing the Government Accounting Reforms (GAR) remained a key condition for providing financial support to developing countries by the donors and international financial institutions (Hopper, 2017; Jayasinghe et al., 2021; Lassou & Hopper, 2016). For example, the government of Malawi received grants and zero-interest loans aimed at poverty reduction and boosting economic growth (World Bank, 2011). In 2011, the World Bank, through the Mining Governance and Growth Support Project, gave US\$25 million to the Malawi Government to promote the mining sector activities and governance (World Bank, 2011). This supports literature (see Lassou et al., 2021) who claim that though developing countries are sovereign, but they are interdependent with international institutions.

4.4 How NGOs have influenced CSR practice in emerging economies

Interdisciplinary accounting research has covered the significant role played by NGOs and other pressure groups in addressing issues related CSR, transparency, and public accountability in emerging economies (Denedo et al., 2017; Hopper et al., 2009; Lassou et al., 2021; Lauwo et al., 2016). NGO's have challenged corporate practices especially those promoting human rights abuse and damage to the environment (Mercer, 1999). NGOs and CSOs have played an active role in mediating unequal balances in power between businesses and the society in developing countries (Deegan & Islam 2014; Qian et al., 2021). For instance, in Tanzania, NGOs negotiated with the

government and businesses to implement reforms addressing issues related to social unrests, human rights and environmental pollution (Lauwo et al., 2016). In Bangladesh, NGOs and other pressure groups promoted CSR disclosure and reporting especially in the tobacco industry (Belal & Owen, 2015). In Nigeria, local members of the civil community raised concerns regarding the implementation of government accounting reforms which were promoted by the international institutions (Jayasinghe et al., 2021).

Despite some successes discussed, some studies have addressed some limitations and challenges faced by NGOs operating in developing countries. For example, due to donor dependence for financial survival, In Zimbabwe, some NGOs fully complied with accounting and accountability practices imposed on them by them by Western Institutions, without questioning practical implications (Goddard, 2021). Due to institutionalised corruption, in Nigeria financial institutions failed to obtain public and government support in implementing reforms aimed at promoting accounting and accountability practices (Abdul-Baki et al., 2021). The challenges and limitations outlined negatively impacted on the work of the NGOs in emerging economies.

In Malawi, CSOs play a vital role in the promotion of CSR and responsible business practices. The main CSOs involved in mining operations in Malawi include The Catholic Commission for Justice and Peace (CCJP), Malawi Chamber of Mines and Energy, Action Aid Malawi, Centre for Environmental Policy and Advocacy (CEPA) and Norwegian Church Aid. The CSOs in Malawi were historically uncoordinated and inactive until 1994, when the country attained its multiparty system of government (James, 2005). The involvement of CSOs in CSR became apparent after the opening of Kayerekera Mine in the northern part of the country by the Australian Company Paladin (Mzembe & Downs, 2014). The CSOs play an active role in the promotion of a just and peaceful

society, facilitation of human rights advocacy, and negotiations with the government to promote mining regulation reforms (CCJP Lilongwe, 2003). Some CSOs work in the remotest parts of Malawi, engaging with the community at the grassroots level to address issues that cause poverty, advocating for human rights reforms, and promoting women's and educational rights (Action Aid, 2006). In summary, CSOs in Malawi work towards the promotion of institutional transparency and accountability. They are involved in the empowerment of the disadvantaged, poor and vulnerable to stand against social injustices. They also advocate for policy and regulatory changes and provide knowledge and skills regarding community rights in response to unsustainable corporate practices.

4.5 Malawi's Social-Political and Economic Environment – An overview

To understand how CSR practices are formulated and implemented in mining companies, it is vital to understand the historical context of Malawi. Understanding the historical overview of the social-political and economic environment will help understand the local context and how it has influenced, enhanced, shaped, or undermined the development of CSR practices and contribution to sustainable development. Malawi is a developing country located in Southern Africa, surrounded by Mozambique (to the South and East), Zambia (to the West), and Tanzania (to the North). The country was founded in 1891 as a British Protectorate nation called Nyasaland. The country attained its independence from Britain in 1964 and became known as Malawi. The country has an estimated population of 18 million people (GoM, 2019). Of the 18 million, 51% are female, 49% male, 15% under five years old, 49% 18 years and over and only 4% are 65 years and older (GoM, 2019). Hence the country has a youthful population with an average age of 17 years (GoM, 2019). Figure 4.1 below is the map of Malawi³ with its neighbouring countries:

³ Available at: https://www.nationsonline.org/oneworld/map/malawi_map.htm (Accessed on 30th November 2021)

Figure 4.1: Map of Malawi

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The country has various ethnic groups and the main ones are: Chewa 34%, Lomwe 18%, Yao 13%, Ngoni 10%, and Tumbuka 9% (GoM, 2019). Despite the country having different ethnic groups, intra-group conflicts have been rare, and the country has been mostly peaceful since attaining its independence. Approximately 50% of the country's population is poor, living below the poverty line of an average of US\$1.90 per person per day (GoM, 2020; IMF, 2017). These statistics are reflected by the country's position in the Human Development Index, which is currently 0.477 with a rank of 171 in the UN index (UNDP, 2019). Malawi has an unequal distribution of political power which is concentrated along ethnic and regional lines.

Malawi's economy is substantially dependent on agriculture, just like most African countries, and approximately 84% of the population live in rural areas (IMF, 2017). With this background, the general perception by the Malawi Government and other policymakers is that agriculture is key to providing a lasting solution to the country's poverty and other economic problems (IMF, 2007; World Bank, 2007). The country's development has recently been vulnerable to major droughts and large-scale floods. The effect of the droughts is reflected in the marginal change in poverty levels from 70.9% in 2010 to just 69.6% in 2016 (IMF, 2017). Despite the slowdown in development efforts, the Malawi Government is constantly looking for ways to promote growth and achieve the United Nations SDGs, to which Malawi is a signatory. For instance, the government of Malawi, with the support of the United Nations and the European Union, has initiated a process of translating the SDGs and the national development strategy document known as Malawi Growth and Development Strategy into the country's three major languages, namely Chichewa, Tumbuka and Yao (GoM, 2017; 2020). The translation is to make the SDGs understandable by local people in all regions of the country (UN, 2018). In this way, the government aims to raise awareness and promote actions by organisations and individuals towards

achieving the SDGs. To achieve the SDGs, the government of Malawi is focusing on five key priority areas: Agriculture and Climate Change Management, Education and Skills Development, Transport and ICT infrastructure, Energy, Industry and Tourism Development, Health and Population Management (GoM, 2017).

Malawi's economic growth efforts are propelled through the Malawi Growth and Development Strategy (MGDS). The initial MGDS (MGDS I) covered the period between 2006 and 2011, whilst MGDS 2 carried on from 2011 to 2016. The two development strategies aimed to promote sustainable economic growth and reduce hunger, guiding the country towards achieving the United Nations Millennium Development Goals (MDGs). The MDGs were incorporated in the country's Vision 2020 program (IMF, 2017). The Malawi Government recognised the importance of mining to the economy by including the sector as a key priority area in the MGDS II. The implementation of strategies I and II did not achieve inclusive and sustainable economic growth; as a result, the government embarked on a new strategy, MGDS III (covering the period between 2017 and 2022). The new strategy is expected to build on the foundations laid by the first two strategies and promote the country's economic productivity, competitiveness and resilience. The strategy is expected to include ways to improve the economy, which has been heavily affected by adverse impacts of environmental degradation and climate change (GoM, 2017). Through the MGDS III, the government of Malawi expresses its commitment to achieving the SDGs. Despite the positive contribution by the MGDS III to the overall economic environment of Malawi, the strategy has downplayed the mining sector by removing it from the key priority list. This move has negatively influenced the sector's contribution to sustainable development as mining company policymakers, and other influential stakeholders feel their contribution to sustainable development is not recognised by the Malawi government.

4.5.1 Social-economic challenges faced by Malawi

Historically, Malawi has depended on agriculture as the primary source of rural livelihoods and a catalyst for rural development (Chilowa, 1998; Chirwa, 2004). Several factors, however, have contributed to the recent decline in the agriculture sector leading to an increase in rural poverty levels and the country's slow economic growth (GoM, 2017). As a landlocked country, Malawi exports its products through the Mozambican ports of Nacala and Beira and the port of Dar es Salaam in Tanzania. The war outbreak in Mozambique badly affected the marketing and exporting of the country's main cash crops, especially tobacco, as it was no longer safe to transport goods through the two ports (Peters & Kambewa, 2007). The decline in rain-fed agriculture was further worsened by the widespread, persistent floods and drought triggered by climate change. According to the IMF (2017), approximately 40% of Malawi's population experienced food insecurity in 2015/16. To remedy the situation, the Malawi government has embarked on exploring alternative sectors that could boost the country's economic growth.

Due to the poor state of the economy, Malawi has a desperate need for investment in economic infrastructure (transport including roads, agriculture, communication, energy and manufacturing) and social sector (health, education and social welfare). The Malawi Government allocates 54% of the total public investment budget to economic infrastructure and 21% to the social sector (IMF, 2017). The country's public investment financing mainly depends on external funding through loans and grants, accounting for 84% of the total investment in 2017, up from 64% in 2015 (IMF, 2017). The high dependence on loans has worsened the country's debt situation due to high-interest rates and other factors. In some cases, the government has surrendered significant portions of ownership of the investments in exchange for funding.

Rapid population growth has been another major challenge Malawi is facing. The country's population density is rising at an alarming rate, averaging 3% per annum for the period 1966 to 2018 (GoM, 2019). With approximately 84% of this population living in rural areas, this has caused a significant strain on land for farming and other scarce resources. Women's farming and non-farm work engagement is significantly reduced due to their involvement in childbearing and childcare-related issues (IMF, 2017). These factors contribute to increased social inequality.

Previous research indicates that economic growth has less impact on poverty levels in an economy where there are high levels of inequality (Adams, 2004; Ravillion, 2001; 2004). In such an economy, the unequal distribution of human, physical and financial resources is discriminatory and prevents the poor from participating in or benefiting from the economic growth. Malawi has experienced a sharp rise in inequality since 2004. For instance, 50% of the population are registered as poor and there has been an alarming increase in the gap between the poor and the rich (OXFAM, 2015). The sharp rise in inequality levels has affected various sectors, including health, education, wealth and income/consumption, distribution of political power, and gender. For instance, the rise in school fees for secondary schools and universities makes them unaffordable for the community's poor members, especially in rural areas (OXFAM, 2015). In the health sector, the Malawi government introduced free public hospitals affordable for everyone, the major ones being: Kamuzu Central, Queen Elizabeth, Zomba and Mzuzu Hospitals. However, these hospitals experience persistent shortages of medicine, poor or unavailability of medical equipment, and poor quality of service (OXFAM, 2015). On the other hand, private clinics with high-quality service and equipment charge exorbitant fees and are only affordable by the rich in society.

Available literature indicates that in Africa and other developing countries, local communities have been robbed of valuable resources and wealth due to poor accountability, governance,

environmental degradation and corruption (Belal et al., 2015; Lauwo and Otusanya, 2014; Lauwo *et al.*, 2016; Siddiqui & Uddin, 2016; Sikka, 2011). Similarly, poor governance and accountability practices in the Malawi government system are mainly driven by a lack of separation of power between the executive and the legislature. For instance, ministers are chosen amongst members of parliament, giving them oversight of the laws they pass. The levels of corruption are high in specific sectors where access to services is granted upon payment of illegal fees and bribes (OXFAM, 2015). This development is worrisome as resources invested by the government in public services such as health and education only benefit a few corrupt individuals (OXFAM, 2015). Due to rising corruption levels which led to a scandal locally known as “cashgate”, donor countries suspended aid between the years 2011/14 causing further strain to the limited public expenditure budget (OXFAM, 2015; Zimmerman, 2015). In the cashgate scandal over US\$32 Million was stolen from the government purse and over 60 individuals were arrested in connection with the scheme (Zimmerman, 2015). Despite campaigns by civil society organisations, and some reforms, the country is still vulnerable to rising levels of unemployment, electricity blackouts and corruption (IMF, 2019).

4.6 Mining Sector Regulatory Framework

The effectiveness of CSR’s contribution to sustainable development is dependent upon how the regime’s regulatory framework supports the CSR agenda (Mutti et al., 2012). Most of Malawi's regulations were inherited from its British colonial masters. The government established the regulatory framework guiding the mining sector in Malawi in 1981 through the Mines and Minerals Act 1981 (GoM, 1981). The law aimed to cover all legal issues related to mining, right from the exploration up to the implementation stage.

Despite the passing of the mineral law, the Malawi government did not have appropriate structures to enforce the operation of the law. To fill this gap, in 1983, the Malawi Government established the Department of Mines (to govern the mining sector) and Geological Survey Department (for geological exploration of mineral resources). These two departments are responsible for mineral resources oversight (see GoM, 2007). The Mines and Mineral Act (1981) was enacted before the exploration of most minerals in Malawi so most of its provisions were irrelevant to the current mining environment. Mining companies exploited the regulatory gaps to engage in unsustainable practices whose impacts are discussed in a later chapter. Non-state actors pressurised the Malawi Government to introduce a new Mineral Act; after several efforts, the bill was approved in 2019. As discussed later in the chapter, the new Mines and Mineral Act does not fully address issues relating to CSR, corporate accountability and sustainable development as raised by non-state actors; as such, the Act has attracted many criticisms, which are discussed later in this chapter.

The Mines and Mineral Act (1981) did not cover much regarding environmental issues; hence, to bridge this gap, the Malawi Government passed the Environmental Management Act (1996) to oversee and govern environmental practices. This Act was superseded by the Environmental Management Act (2017), which is currently in force. In the absence of appropriate enforcement and monitoring tools, mining companies, like other companies, have been slow in adopting environmental and social impact assessment, causing a significant risk to the communities (Kosamu, 2011). The next section expands on other challenges of the current regulatory framework.

4.7 Regulatory and other challenges and their impacts on CSR and Sustainable

Development

The critical regulatory challenges faced by the government and stakeholders can be summed up as enforcement, monitoring and compliance. For instance, the establishment of the Geological Survey Department by the Malawi government did not yield many results until the late 1990s; as a result, there was a lack of comprehensive geological information relating to the Malawi mineral sector (UNESCO, 2008). Lack of geological information not only slows down mining investors but also encourages illegal mining.

Another challenge is the lack of capacity by the Geological Survey and Department of Mines to monitor or administer sector activities. There is evidence of a lack of resources, including humans, to provide Geological Survey information, leading to increased illegal mining, negative impacts on the environment, and other unsustainable issues (Kamlongera, 2013). The factors highlighted have slowed down the mining sector's contribution to sustainable development.

The government of Malawi attempted to address the regulatory challenges by introducing the new Mines and Mineral Bill in December 2018. As pointed out earlier (see section 4.3 above), there had been numerous critics of the bill. However, it was passed by parliament and subsequently assented to by the president in 2019 without significant changes. Some of the Mines and Mineral Bill (2018) shortfalls highlighted by critical stakeholders include: Firstly, the bill (now Act) does not include provisions to promote women's employment and participation in the mining sector. The Malawi mining sector is heavily dominated by men, contrary to the requirement of United Nations Sustainable Development Goal number 5 (SDG5) - Achieve gender equality and empower all women and girls. The government of Malawi demonstrated its accountability to its citizens by opting to be a signatory to the United Nations SDGs. Therefore, it is expected to demonstrate

commitment by promoting women employment and participation by including provisions that promote this in its laws.

Secondly, the Act provides that new mining license applications be approved by the Mineral Resources Committee, composed of principal secretaries and other civil servants. There is no public or independent representation in the committee. This factor would likely promote political influence in the issuing of licenses to potential investors. Accountability recognises the inclusion of independent characters with the potential to neutralise actions or expose irregularities by powerful participants in the arena (Bebbington et al., 2007; Brown et al., 2015; Tregidga, 2017). Mining companies' activities affect several stakeholders, including the local communities, CSOs and others; therefore, their inclusion in discussions on issues affecting them is essential. The recognition of independent stakeholders would help expose irregularities and promote contract provisions that promote accountability, CSR and sustainable development.

Thirdly, the Act does not make public access to information a core requirement and legally binding. In Malawi, accessing information related to mineral activities is very difficult. Despite the Malawi Extractive Industries Transparency Initiative (MWEITI), there is a need to allow public access to other types of information, such as risks associated with mining operations to the community and the safety of employees.

Lastly, the revenue collected from taxation of mining revenue and royalties is currently remitted to a general government account known as “Account Number One”. In this account, all revenues from the extractive industry are recorded as departmental income without clear transparency of the different sector revenues. According to MWEITI (2016), approximately 10% of mining revenue

is uncoun ted through this approach. Good accountability and allocation of financial resources by the Malawi government would ensure the availability of funds to support sustainable development and speed up efforts to implement the SDGs. The next section looks at an overview of the government and other actors in the Malawi Mining Sector Arena.

4.8 The Malawi Government and its role in mining and CSR

The Malawi government has a significant role to play in the mining and other sectors. It is responsible for the formulation of policies, laws and regulations that govern the mining sector. Additionally, it promotes accountability through monitoring and enforcement of the rules. The initial policy related to the development of the mining industry started with the enactment of the Mines and Mineral Act 1981 (GoM, 1981; Kamlongera, 2020). Mining regulation protects the interests of the investors, the government, the community, other stakeholders and the environment. Through an effective regulatory system, the government has the potential to promote corporate accountability and CSR practices. All stages of the mining cycle are governed by regulation, right from the application of the mining license up to the selling or exportation of the mineral proceeds. Hence the government of Malawi is involved at all stages of the mining cycle.

4.8.1 The Malawi government and its departments

The main government ministries in the Malawi mining arena include the Ministry of Natural Resources, Ministry of Energy, Ministry of Mining, Ministry of Finance, Ministry of Economic Planning Development and Public Sector Reforms, and Ministry of Trade and Ministry of Industry. Through these departments, the Government of Malawi formulates policies, rules, and regulations for the mining sector (GoM, 2019). Additionally, through these institutions, the government strives to reduce poverty through the mining sector.

Ministry of Mining

Through this ministry, the Government of Malawi provides oversight of the mining sector. The ministry is involved right from initial contract negotiations with the potential miners to completion and winding up the mining activities. A government official summarised this:

"The government (though my department) is involved at the outset; that is when the mining company submits an initial license application. It reviews the application, feasibility studies, impact assessment, risk assessment and other factors. Additionally, it is involved by receiving progress reports and any community development activities done by the mining company. It is involved even in decommissioning of mining project." (DOMR2)

This department is responsible for the formulation of mining and environmental policies and other regulations related to mining. Recently, there has been increased pressure from Civil Society Organisations and other stakeholders to speed up its mining reforms and take an active role in reducing environmental risks arising from mineral activities.

Ministry of Economic Planning, Development and Public Sector Reforms

This ministry is responsible for formulating economic and fiscal policies and providing guidance for economic development (GoM, 2017). The ministry is responsible for developing policies to promote economic growth through the Malawi Growth and Development Strategy (MGDS). This study seeks to examine how mining companies could maximise their contribution to sustainable development. In conjunction with the Ministry of Finance, the ministry is also responsible for regulating tax laws that directly affect mining revenue. Maximising mining revenue would boost government income meant for community development and directly contribute to the achievement of Sustainable Development Goals, for instance, SDG1 (End Poverty) and SDG2 (End Hunger).

The Ministry of Economic Planning, Development and Public Sector Reforms is also responsible for accelerating public sector reforms aimed at promoting the economic potential of the mining sector. The reforms in Malawi were initiated by a World Bank publication, which triggered broad public sector reforms for the whole of sub-Saharan Africa (Campbell, 2010). Since adopting the multiparty system, the Malawi government implemented several mineral sector reforms following the World Bank's recommendations. For instance, the mineral taxation policies were changed, and investment policies were also amended to attract more foreign investment in the mineral sector. The neo-liberal reforms resulted in a rise in multinational companies applying for mining licenses and eventually investing in the exploration and extraction of minerals. Despite some advantages, the reforms did not achieve the objective of improving accountability and transparency in the mining sector. This agrees with recent studies done in SSA (see Jayasinghe et al., 2021)) which found that externally generated reforms are less effective in improving transparency and public accountability.

Ministries of Trade and Industry

The Ministries of Trade and Industry works in conjunction with the Private Sector Development department to provide guidance and formulate policies and regulations involving corporate practices. Through the Companies Act (2013), the Ministries of Trade and Industry ensures that companies operating in Malawi are legally licensed and registered (Mzembe & Meaton, 2016). To promote mineral sector regulations, the Ministry of Trade and industry partnered with various donors to review corporate practices in Malawi (World Bank, 2006). The review identified significant gaps in the regulation of corporate practices and recommended a revision of the Acts related to mining. Despite the recommendations, the regulations have not been brought in line with

current social and environmental impacts to their communities by corporations, including mining companies.

4.9 Chapter Summary

This chapter has provided a historical overview of the social-political and economic factors that have shaped CSR and sustainable development in developing countries including Malawi. Specifically, the international organisations' roles in developing countries and their impact on CSR and accountability have been discussed. Additionally, the chapter has covered how NGOs have influenced CSR and accountability practice in emerging economies. It has been argued that the roles played by the corporations, the state, NGOs (including CSOs) have a significant impact on the nature of CSR practices and the implications for sustainable development. The examination of the social-political and economic factors has exposed several challenges faced by Malawi, including a decline in agriculture and sustainable livelihoods due to climate change factors, an ever-increasing rise in population and poverty, high inequality levels and corruption. Businesses operating in Malawi, including mining companies, cannot shy away from these societal challenges; hence their involvement in the CSR agenda.

It was also evident that the decline in agriculture has diverted the Malawi government's attention to other sectors, including the attraction of foreign investment, which dominates the extractive industries sector. Whilst the Malawi government enacts laws that are conducive to attract investment in the mining sector, there is a need for simultaneous regulation that protects its citizens from adverse impacts of mining operations, abuse of human rights and other unsustainable practices.

CHAPTER 5: RESULTS AND DISCUSSION

CSR AND ACCOUNTABILITY PRACTICES, THE ROLES OF VARIOUS ACTORS, THEIR INTERACTION DYNAMICS, AND THE POLICY FORMULATION PROCESS

5.1 Introduction

This chapter addresses the first objective of the study: 'To evaluate how CSR and accountability practices are implemented and reported by mining companies in Malawi'. It also explores the policy formulation process and the roles played by various actors. CSR practices form part of social and environmental reports that give an overview of corporations' accountability, including their use of economic and social resources. This chapter applies the Dialogic Accountability Theory through the lens of the Arena Framework (Bebbington et al., 2007; Georgakopoulos & Thomson, 2008; Renn, 1992). Application of the theory helps to analyse the context, structural engagements, interaction mechanisms, communication and decision-making processes in the Malawi mining Arena. Specifically, it addresses the following questions:

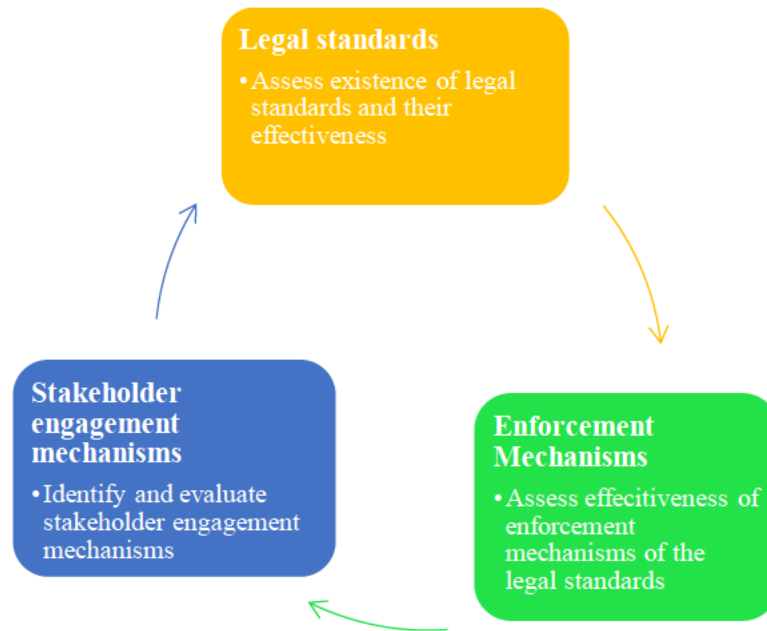
- How are CSR and accountability practices implemented and reported by mining companies in Malawi?
- What are the roles and power structures of various actors (stakeholders) in the Malawi mining arena?
- How are CSR and sustainable development policy formulated and implemented in Malawian communities?
- What are the factors that cause conflicts, and nable or constrain CSR practices and sustainable development?

The chapter is organised as follows: Section **5.2** considers how CSR and accountability practices are implemented in mining companies in Malawi. Section **5.3** discusses Dialogic Accountability and the arena approach to CSR policy formulation. Secondly, it explores the roles of various participants in the Malawi mining sector/arena. Additionally, it considers the power dynamics within the arena and the impact on CSR and accountability practices. Section **5.4** critically examines the policy formulation process in the Malawi mining arena and how it incorporates the needs and voices of other stakeholders in the arena. Section **5.5** explores the factors that might have caused conflicts in the mining Arena. And finally, section **5.6** concludes the chapter.

5.2 How CSR and accountability practices are implemented and reported by Mining companies in Malawi

In chapter 2, accountability is defined as the obligation by an organisation to account for and be held accountable for the actions for which it is responsible (Gray et al., 2014a, p. 50). An appropriate accountability framework is necessary for assessing how accountability practices have been applied in the Malawi mining arena. Fundamental to implementation of accountability practices in the Malawi mining arena, three major thematic issues were generated from the interviews with various respondents and documentary analysis: (i) Legal standards and codes of practice against which compliance or non-compliance is measured (ii) Mechanisms of enforcing regulation or holding mining companies as accountable, and (iii) Stakeholder engagement mechanisms. The critical themes on how corporate accountability practices are implemented in the Malawi mining sector are presented in Figure 5.1 below:

Figure 5.1: How accountability practices are implemented in the Malawi mining Arena:



Source: Constructed by the author

5.2.1 Analysis of information relating to standards, regulations, and benchmarks

As outlined in chapter 4, regulation is key to governance and accountability in the Malawi mining arena. Hence the Malawi government has an obligation to hold mining companies accountable or liable for any crimes, unsustainable practices or violations of human rights against the communities or other stakeholders. On the other hand, mining companies are accountable for their actions as they undertake their mining operations. Regulations, standards and benchmarks are measures against which accountability practices are assessed. For instance, section 3 subsection (c) of the Mines and Mineral Act (2019, p. 18) states that the objective of the Act is to regulate the mineral sector in line with principles of sustainable development “to protect the welfare of the present and future citizens of Malawi”. This confirms the government’s commitment and responsibility to protect citizens. However, the general consensus amongst the CSOs interviewed in this study was different. Their views were summarised in this quote:

“Our mining regulations benefit investors more than local communities. Recently we have received a number of concerns from the communities on how their local environments have been damaged, how they have lost their fertile lands and how their streams have dried up as a result of mineral extraction. In all this the mining companies have not been held as liable for their actions. This is a sign that our communities are not protected by the current legal standards.” (CSOR2)

The above quote highlights the CSOs’ expectation that mining companies should be accountable or held accountable for impacts of their mining operations. The CSOs’ expectation is that any adverse impacts of mining operations to the community should incur fines and penalties to discourage such practices. The absence of effective mechanisms of holding the mining companies accountable for their actions entails regulatory ineffectiveness.

Similarly, the local communities and other stakeholders expect mining companies in Malawi to uphold their legal obligation to maintain and protect the environment as part of their responsibility and accountability. The legal provision contained in the Environmental Management Act (2017), section 3 states:

“Every person shall take all necessary and appropriate measures to protect and manage the environment, to conserve natural resources and to promote sustainable utilization of natural resources in accordance with this Act and any other written law or policy relating to the protection and management of the environment or the conservation and sustainable utilization of natural resources.”

This provision is essential as the extraction of minerals is associated with several risks to communities, such as: Exposure to chemicals with the potential of causing diseases, environmental degradation and pollution, loss of access to safe water and loss of fertile land on which the

communities depend for their livelihoods. And therefore, mining companies are expected to demonstrate their accountability by disclosing how the stakeholders will be safeguarded against such risks. However, despite the existence of the provision, the issue of environmental protection and management has raised significant concerns amongst stakeholders in the Malawian mining sector. For instance, in this study, several villagers stated that they are not protected at all against environmental impacts of the mineral operations. The following sentiments by a traditional leader summarise the claims made by community members in various mining sites:

“Our communities have been adversely affected by the mining operations in many ways, for example: some of our streams have been contaminated resulting in scarcity of safe drinking water, some of the community members have no access to firewood as a result of clearing of the forests and worse still a majority of them have lost their farm land without being sufficiently compensated. We have expressed our concerns via various channels including the government, but to no avail.” (TRDL2)

These concerns are an indication that the environmental regulation falls short of achieving accountability especially amongst the local communities. On their part, most mining companies conceded that there were issues with environmental protection and management but were quick to say that they are taking significant steps to resolve the issues. The views were summarised in an interview with a mining company official:

“We are aware of the environmental issues with the community. We have come to realise that the communities expect to get the issues sorted instantly, which is a too high expectation. Sorting out the issues is a lengthy process as we have to do environmental assessments and then work on the best course of action.” (MCMG1)

These sentiments by the mining company manager confirms the existence of issues with the current mining regulation as raised by the CSOs and the traditional leaders. All parties in the

discussion agreed to the availability of mining regulation but had varied opinions regarding the effectiveness of the laws. This discussion shows that despite the environmental laws, some community stakeholders are yet to see positive outcomes from the regulations. The next section analyses how regulation is enforced in the Malawi mining arena.

5.2.2 Analysis of mechanisms of enforcing regulation or holding mining companies accountable

As noted in chapter 4, it was apparent that the government of Malawi has made significant strides in putting in place regulations to ensure accountability in the governance of the mining sector. However, an interview with various respondents indicated that there are challenges in enforcing compliance of such regulations. For instance, the NGOs operating in the mining communities recommended a critical review of the entire enforcement mechanism. The views were summarised by the NGO representative:

“The government needs to holistically review the entire enforcement mechanism. We have witnessed several cases where mining companies have not complied with regulations relating to environmental impact assessment and disposal of wastes without being penalized for their actions. The current enforcement mechanism is weak and ineffective.”

(NGOR3)

On their part, the junior employees interviewed in various mining sites pointed out that the visits by government inspectors are very rare and not comprehensive enough. Their views were summed up in a quote by a mining company employee:

“We rarely see any government inspectors around to check what is going on. When they come round, they ask us a few questions and leave after a very short period of time. I have

never come across any comprehensive inspection for the five years I have worked in this company.” (EMPL2)

In a triangulation interview, a government official acknowledged the challenges met in monitoring and enforcement of regulations. But this was attributed to shortage of financial and human resources to effectively carry out the task:

“We are committed to enforce compliance of regulations to ensure accountability in the mining sector. However, over the years we have been allocated a minimal budget to cover financial and human resources to effectively monitor and inspect all mining sites across the country. We have been promised by the ministry that we will be allocated more funding in the next financial year.” (DOMR2)

Where regulation is not effectively enforced as in the case described above, mining companies would be unlikely to comply, as non-compliance does not attract any penalty.

5.2.3 Evaluation of Stakeholder Engagement Mechanisms

Stakeholder engagement is discussed in detail in chapter 6 of this thesis. This section covers, briefly, stakeholder engagement in relation to accountability. Stakeholder engagement is a key aspect that enhances an organisation’s accountability (Gray, 1997; Swift, 2001; GRI 2016; Unerman et al., 2018). Hence the mining companies’ engagement and dialogue with their stakeholders is an important element of accountability. In the Malawi case, the mining companies’ engagement strategies were evaluated to identify their scale and effectiveness. Evidence from interviews and documentary analysis indicates different ways of how mining companies engage with the three key stakeholders namely: Mining communities, CSOs and the Malawi Government. Table 5.1 below summarises the scale of engagement:

Table 5.1: Stakeholder engagement strategies by the mining companies in Malawi

Arena participant	Type and scale of the stakeholder engagement in the Malawi Mining Arena		
	One way communication	Ocassional two-way communication	Fully participatory
Mining Communities	High - Mainly updates on donations and labour requests	Very low	Non-existent
CSOs	Low - Issues of compensations, press briefings and launch of CSR projects	Low	Non-existent
Malawi Government	High - Mainly reports on environment issues and financial performance	High - CSR projects, mining regulation, development agreements	Very low

As outlined in Table 5.1 above, mining companies mainly engage with the local communities to provide updates on charitable donations they plan to give to the communities. Additionally, mining companies engage with the communities in the process of looking for labourers to support their mining operations. In both cases, the engagement is done to portray the good image of the company in providing donations and employment opportunities to the local community. Similarly, mining companies engage with CSOs mainly to clarify issues related to compensations and CSR projects. The engagement is mainly one-way with very little input from the CSOs. According to Bebbington et al., (2014), such engagement strategies are used by company managers to retain or win support of stakeholders that influence the achievement of their goals. In contrast, the mining companies' engagement with the Malawi Government is higher than with the CSOs and the local communities. The type of engagement between the mining companies and the communities entails lack of participation of the local communities in decisions that affect them. Inclusive stakeholder dialogue improves accountability, hence incorporating the voices of oppressed groups in the engagement mechanism challenges unequal power relations (Thomson & Bebbington, 2005; Bebbington et al., 2007; Spence, 2009). In the absence of inclusive engagement in the Malawi mining Arena, unequal power relations remain.

5.3 Dialogic Accountability and the arena approach to CSR policy formulation and roles of participants

As outlined in chapter 4, the Malawi mining sector arena consists of various participants, including mining companies, the Malawi government, CSOs, employees, local community members, and other stakeholders. Application of the arena framework in this study enabled the author to analyse the different interaction mechanisms of the arena participants guiding the dialogic accountability necessary to facilitate effective implementation of CSR practices, good governance and sustainable environmental practices (Bebbington et al., 2007; Brown, 2009; Thomson et al., 2015). The arena framework enabled the researcher to identify and analyse the accounting and accountability mechanisms in the Malawi mining arena, and the beliefs, values and communication patterns of various participants. The study also brought into light different power dynamics in the arena influenced by ownership of resources, possession of power and governance mechanisms (Georgakopoulos & Thomson, 2008; Renn, 1992).

Applying the arena framework also enabled the author to identify different alternative and counter accounts employed by various stakeholders to communicate with each other. The accounts also highlight contentious issues relating to the governance of the arena, compensation of displaced community members, land ownership, regulatory gaps, stakeholder engagement and sustainable development.

Application of the Arena approach to explore engagement mechanisms and formulation of policies in the Malawi mining Arena

As discussed in the literature review, an arena symbolically represents how a social field influences collective decisions, actions or policies (Renn, 1992). The arena clarifies how policies are

formulated and enforced (Georgakopoulos & Thomson, 2008). The diagram below structurally presents the Malawi mining sector Arena.

Figure 5.2: Malawi mining arena: Representation of participants and engagements

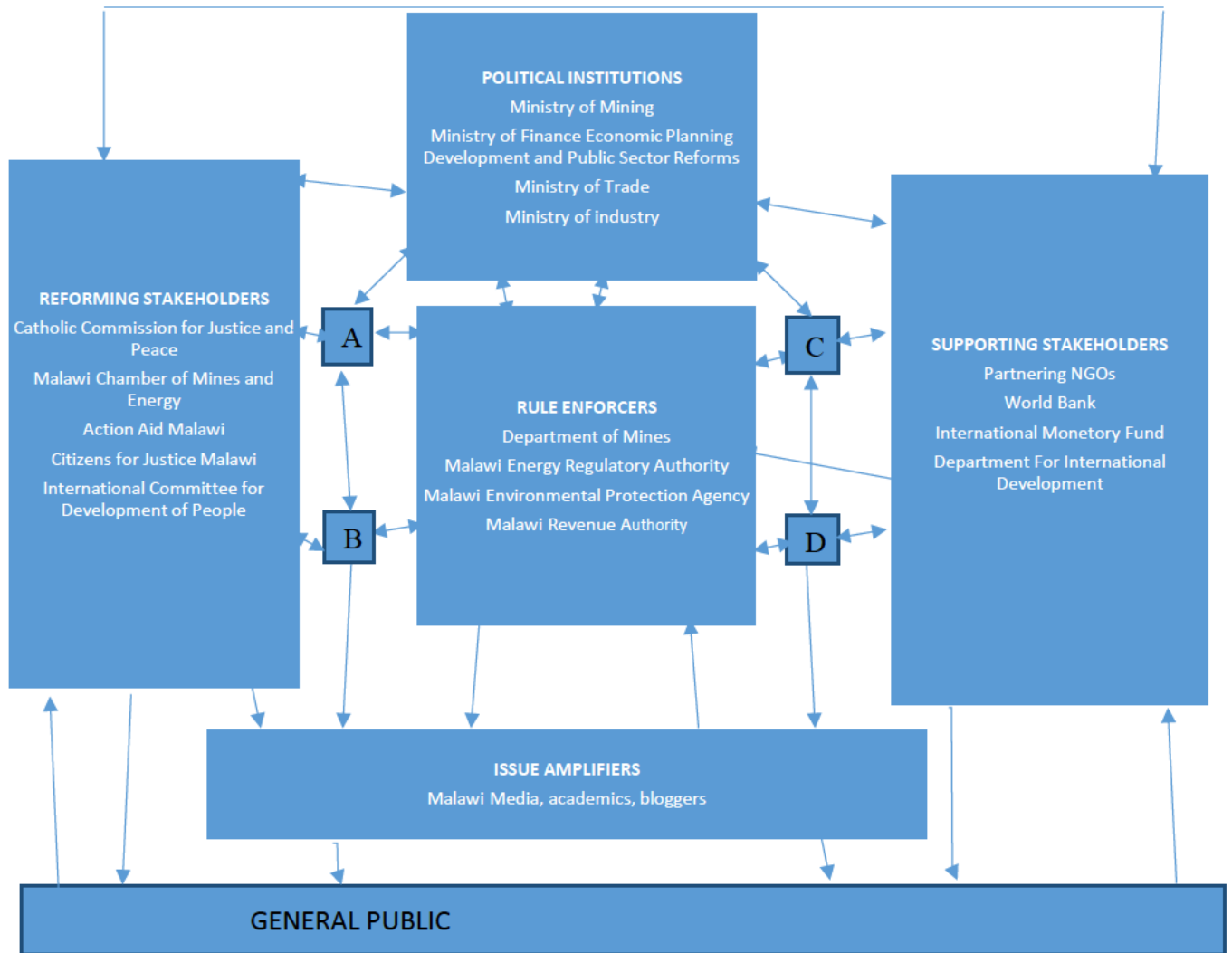


Figure 5.2: (Georgakopoulos & Thomson, 2008; Renn, 1992: Adapted by the author). Mining companies represented by boxes A, B, C, D

The engagements are characterised by “giving and receiving of accounts” (Georgakopoulos & Thomson, 2008, p. 1121), as represented by the arrows in the diagram. The arena approach enabled the author to analyse the exchange of dynamic accounts among stakeholders. The study identified

three types of accounts, namely: The ones driven by legal requirement (compliance accounts), those motivated by reputation management and impression mechanism (legitimizing accounts) and those driven by the desire to oppose certain activities by powerful actors in the arena (counter accounts).

5.3.1 Role of Political Institutions

An arena is regulated by formal rules such as laws and acts and informal rules, including “regulatory styles, the political climate of group interactions, and role expectations” (Renn, 1992, p. 182). Therefore, the primary role of political institutions is to formulate policies and rules and delegate them to rule enforcers. Figure 5.2 presents leading political institutions in the Malawi mining arena such as the Ministry of Natural Resources, the Ministry of Energy, the Ministry of Mining, the Ministry of Finance, Ministry of Economic Planning Development and Public Sector Reforms, the Ministry of Trade and the Ministry of Industry.

Representatives of political institutions agreed that there was a significant delay by politicians in the tabling of bills related to mining and passing them into laws as confirmed by a ministry representative (DOMR1):

“Our passing of new laws and regulations has always lagged behind, for example, our existing Mines and Minerals Act (1981) was passed when the country was only involved in small-scale mining, now we have various large-scale mining; The current revised Mines and Mineral Bill was prepared before the current discovery of new minerals. As a result, our laws are always out of tune with new social and environmental issues arising from mineral operations.”

This quote demonstrates the time lag between the time the policies and regulations are discussed and agreed upon by the government departments and the time the bills are presented for parliamentary debate. Therefore, political institutions rely on politicians (who have their political priorities) regarding the passing and enactment of statutory regulations affecting the mining arena. There were efforts by CSOs pressurising the Malawi government through counter accounts to speed up the law reforms, which did not yield the expected results. Applying the principles of the stakeholder salience framework (Mitchell et al., 1997), mining companies rate their stakeholders differently, some high in salience whilst some low. It is obvious that the political institutions prioritised concerns of the mining companies (which are rated high in salience) over the CSOs concerns (which are placed low in salience).

Concerning economic planning and sustainable development, a government representative had this to say:

“Our role is to formulate the mining sector economic and fiscal policy that would improve economic growth and accelerate the sector's contribution towards SDGs. In doing this, we ensure efficient management of resources and maintain transparency and accountability at all times.” (DOMR1)

Similarly, in the recent development strategy, the government claimed to have made a significant role in evaluating the progress the country has made towards achieving SDGs (GoM, 2020).

However, with the anticipation of mining contributing to between 20% to 30% of GDP (see Tilitonse Fund, 2013; GoM, 2013; Kamlongera, 2020), more government support is needed to achieve the goal.

In response to the question: How would you summarise your role in the mining sector as political institutions? A government representative had this to say:

“Our main role is to provide governance and regulatory framework to the mining sector. We operate in three key departments, namely: the Department of Mines (responsible for administration, an inspection of mineral operations and mining company compliance with the Mines and Mineral Act), the Department of Geological Survey (which surveys, maps, acquires and archives data relating to geology and mineral resource deposits), and the Department of Environmental Affairs (which regulates affairs relating to the mining industry, and compliance with the Environmental Management Act).” (DOMR2)

As indicated in the quote, there are appropriate governance structures to ensure efficient governance and regulation of the Malawi mineral sector. However, as already stated by another government representative above, the delays in amending the Mines and Mineral Act to align with social-political and economic changes negatively impact the other stakeholders.

Additionally, a review of the mineral mapping and exploration reports revealed a lack of current geological information. The latest comprehensive geological survey was conducted in 2016 (Kamlongera, 2020). There could be potential to discover new minerals, but this potential would not be realised without up-to-date geological information. Finally, an interview with the local communities in all the mining sites sampled indicated that they did not have access to environmental impact assessment reports and monitoring reports produced by the government institutions. The communities, therefore, had fears as they did not know how long the extraction of minerals would continue to negatively impact them.

5.3.1.1 Power Dynamics in the Malawi Mining Arena

Evidence from the interviews with various arena participants revealed that political institutions hold exclusive power to to give and demand accounts from the other stakeholders. They have significant influence in regulatory issues involving control of mineral resources and processes such as mining policy formulation. Hence, the study found that political institutions' reports were authoritative, seeking to control the arena dynamics. It was also observed that political and other policy-making decisions were driven by the amount of pressure exerted by counter accounts or contradictory reports. For instance, political institutions introduced the Mines and Mineral Bill (2018) in response to the public outcry by CSOs, pressure groups, media and social comentators who highlighted the regulatory gaps in the outdated Mines and Mineral Act (1981). Some of the regulatory gaps in the Mines and Mineral Act (1981) as exposed by the counter accounts include lack of alignment with international mineral regulations, lack of gudelines and provisions, dangers and health hazards associated with mineral extraction, and lack of transparency in mineral contracts (Hajat, 2007; Kamlongera, 2013; Kamlogera, 2020).

Without disputing the importance of political institutions in facilitating the regulatory framework in the Malawi mining arena, it is essential to recognise the conflict of interest between the drive to attract foreign investment and the drive to promote sustainable social order. Poverty and the poor state of the economy drive the political institutions towards the attraction of foreign investment at the expense of promoting transparency, accountability, and sustainable social order (Harvey, 2005; Korten, 2001; Picciotto, 1991). In Malawi, the outdated laws with fewer disclosure requirements suit investors. The recent rise in the number of applications for mining licenses by external investors confirms that the current laws favour investment. However, the outdated laws leave the

community and other stakeholders exposed to human rights abuse and other unsustainable practices.

5.3.2 Role of Rule Enforcers

In the Malawi mining arena, the rule enforcers include the Directorate of Mines, the Malawi Energy Regulatory Authority, the Malawi Environmental Protection Agency and the Malawi Revenue Authority. Rule enforcers use their delegated authority from political institutions to ensure that rules and regulations are followed and coordinate participant negotiations and interactions (Georgakopoulos & Thomson, 2008; Renn, 1992). As discussed in chapter 4.4, the Malawi Government faces a significant challenge in enforcing the rules and regulations in the mining arena. An official from the Directorate of Mines (DOMR2) highlights the voluntary nature of CSR as the main issue:

“CSR activities are currently voluntary. In the absence of legal obligation by the companies, enforcement is not easy.”

Whilst supporting the view that CSR is primarily voluntary, there are other strategies that the government can use to enforce it. For example, previous literature (see Labuschangne et al., 2005) argued that CSR practices could be executed by following the established guidelines and performance measurement indicators. The guidelines and indicators include GRI, the United Nations Commission on Sustainable Development Framework, the Sustainability Metrics of the Institution of Chemical Engineers and the Wuppertal Sustainability Indicators. In addition, in Malawi, the new Mines and Mineral Act (2019) provides for a community development agreement between the mining company and the government; this can also be used as a performance measurement indicator.

In addition to the legal enforcement challenge as highlighted by the directorate of mines above, another government official (mining company regulator) pointed out:

“Mining companies take huge risks to invest in exploratory activities and mining infrastructure before the commencement of mining operations. But sometimes, they later realise that the mining revenues are far below the cost of investment or the profits made are too little to warrant significant implementation of CSR activities. Additionally, tax cannot be enforced against a company that has reported losses in its accounts. These scenarios do not go well with the communities whose expectations are at times very high.”

(MECR1)

It was interesting to note that such sentiments were expressed by the government representative. As the mining companies are expected to take the responsibility for such investment risks. Understanding the expectational gap as narrated in the quote is very important as it highlights issues involving businesses and the community. Aßländer and Curbach (2014) described a corporation as a co-citizen of the society that engages with the community and other stakeholders and takes co-responsibility for the service and welfare of the stakeholder community. Based on this notion, community stakeholders have the right to seek help from mining companies regarding their social welfare. In the Malawi case, varied expectations are complicated due to low literacy levels in the rural communities where mining extraction occurs. The above quote portrays the Malawi government's awareness of the corporation's financial constraints and capabilities. Still, the engagement mechanisms do not allow information to be appropriately passed on and understood by other stakeholders.

There was a consensus amongst the rule enforcers that despite the challenges, the Government of Malawi is taking positive steps to promote the mining companies' contribution towards the

achievement of SDGs through CSR activities. This view was summed up by a representative of the directorate of mines (DOMR1):

“The government position is that CSR is the key concept that all companies must take seriously. In the new Mines and Mineral Act (2019), every mining company must sign a Community Development Agreement (CDA) outlining specifically which activities the company has planned to implement to benefit the community. The government grants the license to operate based on a satisfactory CDA. The CDA acts as a contractual agreement between the mining company and the government confirming the commitment to perform the CSR activities. Our role as the enforcing arm of the government is to ensure that this is done.”

The above narration is a positive step by the Malawi government to promote CSR and community development of the mining communities. However, a review of documentation revealed the following issues: There was weak monitoring of the CSR activities by the government. For instance, the monitoring process is done centrally by the Department of Mines, which is understaffed. Additionally, the community development activities were not subject to external audit. These factors undermined the transparency and accountability of the CSR activities. When asked about the monitoring and evaluation process, a representative of the Department of Mines (DOMR2) stated:

“The District Commissioner (DC) is the government representative in the community where mining operations occur. Mining companies discuss their activities and reports with the DC, who report to the mining department. Mining companies also submit their annual financial reports, which include CSR reports to the government. The Mines Department uses the Community Development Agreement to compare the actual reports with the plan and assess progress.”

A review of mining accounts confirmed the lack of independent review of the mining, social and environmental reports. Whilst mining companies were subjected to financial accounting audits, there was no evidence of social and environmental audits. Additionally, it was evident that the government departments were constrained by inadequate human, technical and financial resources to enforce the statutory mining regulations. It was observed that just like the political institutions, most rule enforcers (regulators) were supportive of mining operations. A review of government mining reports, memos, press releases and correspondence showed that there were several engagements between the regulators and political institutions on several issues such as: Issue of new mining licences, new policies and procedures, impending opening of new mines and mining development agreements.

5.3.3 Role of Mining Companies in the Arena

As illustrated in Figure 5.2 above, mining companies in Malawi have significant control of resources and mining operational processes. The study's finding that the mining companies perform their roles for a business case or to maximise their shareholders' worth raises the question of to whom the corporations are accountable for their operations. Table 5.2 below provides the mining company profiles:

Table 5.2: Malawi's mining company profiles

Name of Company	Shareholders	Type of company	Approximate value
Paladin Plc (Kayelekera Mine)	Lotus Resources Ltd (65%) and Lily Resources Pty Ltd (20%), Malawi Government (15%)	Multi-national	US\$1.6 Billion
Globe Metals Ltd (Kanyika Mine)	Globe Metals Mining Ltd (100%)	Multi-National	US\$1 Billion
Mkango Resources Ltd	Mkango Resources Ltd (100%)	Multi-national	US\$7.1 Million
Shayona Cement Ltd	Shayona Cement Ltd (100%)	National	US\$10.2 Million/year
CPL Products Ltd	CPL Products Ltd (100%)	National	US\$10 Million
Terrastone Ltd	Terrastone Ltd (100%)	National	US\$3.5 Million/year

Source: Mining Trade Review (2018, 2019); company websites

It was evident through the reports and accounts by individual participants that the mining companies focus was to satisfy the needs of their shareholders. However, an organisation's accountability extends to a varied range of stakeholders it is essential for corporations to who are critical to the success of their operations (Gray and Bebbington, 2003; Archel et al., 2011). Additionally, other studies (Cho et al., 2010; Deegan & Islam, 2014; McPhail, 2013; Ogden & Clarke, 2005; Robert, 2009; Tregidga & Milne, 2006), argued that organisations have a moral and ethical responsibility to a varied group of stakeholders to whom they are accountable. Hence, a company's main responsibility is to its shareholders (profit motive). But additionally, the company has moral and ethical duties to other stakeholders. For instance, the mining communities are impacted by mining operations in many ways such as: Loss of fertile land, displacements, environmental pollution and loss of community cohesion. Hence as a moral duty to society, mining companies must consider these impacts. The next section examines the roles of the managers who act as agents in fulfilling the duties of the mining companies.

Mining company managers (CSR and SDGs policy makers)

Mining company managers perceive that their role is to formulate policies and strategies that help their businesses fulfil their ethical, economic, legal and philanthropic responsibilities to society (Mzembe & Downs, 2014). Findings revealed a shared understanding by the managers of their roles in contributing to the CSR agenda in the mining arena. Still, their roles are limited by the regulatory gaps in the government's system of governance:

“Our major challenge is lack of law to regulate the CSR activities. Currently, we give out of goodwill. Many companies, especially those based in towns (such as Banks, Insurance Companies, etc.), make huge profits but do not implement any CSR activities. In the absence of any law, the government cannot force them to engage in CSR initiatives.”

(MCMG3)

The comments by the mining company managers highlight lack of consistency by the government in promoting the CSR agenda amongst businesses. Despite this, it is important to note that mining companies have their own stakeholders to whom they have an ethical duty of accountability (Cho et al., 2010; Deegan & Islam, 2014; McPhail, 2013). Based on this argument, mining companies are expected to discharge their duty in implementing CSR activities regardless of other sectors not performing their roles.

Additionally, one of the powerful CSR managers in the arena had this to say:

“Whose role is it to develop the community? Is it our role or the government? We are aware that every year the government allocates a budget in the form of the Constituency Development Fund (CDF), which is meant to develop local communities. Still, the government shifts the whole development burden to mining companies. The taxes we pay constitute part of this fund. We are yet to see how the CDF has been used in the communities where we operate.” (MCMG1)

This quote reveals the existence of conflicting views as to who is responsible for developing the community. The perception that the government is responsible to develop the community is understandable. However, mining companies operate within the local communities, hence businesses have an ethical responsibility to contribute to the welfare of society. According to Deegan (2006), corporations aim to maintain a perception that they continue to operate within the customs and standards of the community (Deegan, 2006). Hence mining companies must aim to conduct their businesses to preserve their licence to operate in the Malawi mining arena. For instance, mining companies are expected to comply with the Malawi Government's Community Development Agreement in their mining operations. An interview with the mining company managers revealed the mining companies' willingness to take part in community development. However, their primary challenge was lack of government support in carrying out CSR projects.

In the Malawi case, most managers confirmed their compliance with government regulations, including those related to taxation of mineral revenue. But some felt that their companies were unfairly treated, as summarised by one of the mining company managers:

“The government expects us to pay the same tax rate as the companies who do not implement any CSR activities. We feel this is unfair because the tax we pay should be used to implement community development activities. We feel we can do more to the community if the government gives us a percentage of tax reduction to use the money for CSR activities.” (MCMG2)

While this claim may benefit the mining companies, our study revealed that the Taxation Act governs taxation rates and cannot be easily altered to suit individual companies' wishes.

Some managers were highly critical of the mining local community stakeholders' lack of support in development activities:

“The community members expect our company to do everything as regards community development activities. We feel they have a responsibility to play their roles, such as providing sand, labour, and other complementary resources that can be sourced locally.”

(MCMG6)

The manager’s view is that the community development activities benefit the local participants; therefore, they are expected to show their commitment and support for the CSR activities. Interviews with local communities confirmed their reluctance to take part in development activities:

“How do they (mining companies) expect us to support development projects when we were not consulted when the project plans were made? Moreover, without our input, are these projects what we need or what the mining companies need?” (CMTM3)

This claim by local community members supports what was discussed earlier in this chapter. In this case, varied expectations between the community members and the mining companies affected their relationships and ability to work collaboratively on CSR projects.

This study identified several engagements between the mining companies and various arena participants.

5.3.4 Role of Supporting Stakeholders

Supporting stakeholders are actors who enter the arena to legitimate or support other stakeholders’ activities. In the Malawi mining arena, mining activities are supported by partnering NGOs, prominent donors such as the IMF, the World Bank and the Department for International Development. These organisations provide the technical and financial support necessary for the development of mining operations.

The donor community

The donors play a significant role in providing financial and technical support in extractive industries in developing countries. For example, in Malawi, the World Bank has supported major mining sector reforms through the Mining Governance Support Project (World Bank, 2011). International organisations have reshaped the CSR agenda to focus on sustainability and community development (Kambalame & Cleene, 2006). The donor organisations have a dual purpose, namely: Supporting and reforming. They are 'supporting' stakeholders in their capacity of providing funding for mining development projects, and 'reforming' stakeholders through their support of mining sector reforms. The donors' primary concern is the slow pace at which mining regulations are enacted, as one of the Donor Community representatives explained in the interview:

“It has taken too long for the new Mines and Mineral Bill to be tabled in parliament. The World Bank funded the drafting of the law a few years ago. Stakeholders reviewed and recommended changes in 2015. But it is now towards the end of 2018, and the bill has not yet been passed. We feel let down as donors.” (NGOR1)

The mines and Mineral Bill was finally presented and passed in parliament in December 2018 but was ratified by the president in 2020. In this way, the delay in implementing the new regulations slows down the donors' role in facilitating mining development and reforms.

5.3.5 Roles of Reforming stakeholders

Reforming stakeholders are participants who enter the arena to problematise, oppose or reform other actors' activities (Georgakopoulos & Thomson, 2008; Renn, 1992). In the Malawi mining arena, the reforming stakeholders consist of mainly Civil Society Organisations which include: the Catholic Commission for Justice and Peace, and the Citizens for Justice Malawi, as well as other

organisations such as the International Committee for Development of People, Malawi Chamber of Mines and Energy, and Action Aid Malawi. Civil Society Organisations in Malawi were historically dormant and uncoordinated until 1994, when the country adopted a multiparty system of government (James, 2005). The study unearthed varied roles of reforming stakeholders in the Malawi mining arena. One reforming stakeholder (CSOR1) summarised the role as that of advocacy:

“We advocate for Human Rights – this is particularly important as most people living in rural areas where mining takes place are illiterate and do not know their rights.”

(CSOR1)

Whilst agreeing with this view, another reforming stakeholder (CSOR2) highlighted the importance of the legal advocacy role to the local communities:

“We advocate for law review to ensure that provisions are in place that protect the communities, inform and communicate to the communities of the potential impacts of mining and abandoned mines including mitigation strategies.”

The interviews with the local communities confirmed meetings held between reforming stakeholders and the communities where the new Mines and Mineral Bill provisions were part of the agenda.

Another reforming stakeholder (CSOR3) described the vital role of championing negotiations regarding compensations and resettlements:

“We are involved in negotiations with the government, mining companies and mining communities concerning resettlements, compensations and other issues affecting different stakeholders as a result of the mining operations.”

Despite the various roles played by reforming stakeholders, a review of their financial and human resources documents revealed that they did not have adequate financial, human, and technical resources to accomplish their roles efficiently. There was evidence of extensive interaction between reforming stakeholders and other arena participants. Considering various roles played by reforming stakeholders, the study revealed that mining companies paid much attention to issues relating to organisations that are critical to achievement of their objectives. In this regard, if managers rate a stakeholder as key to contribution to the key objective of the organisation, they will give that stakeholder's claim or effort more priority than other stakeholders. It follows that mining companies and the Malawi government rate reforming stakeholders (most of whom are CSOs) very low in salience; hence their efforts are not prioritised.

5.3.6 The role of Issue amplifiers

Issue amplifiers are participants who observe interactions, negotiations, and activities, and mobilise support for or against specific actions. They act as *“theatre critics, observing actions on stage, communicating with participants interpreting their findings and reporting to others”* (Georgakopoulos & Thomson, 2008, p. 1121). In the Malawi mining arena, the most prominent issue amplifiers include the media, academics and bloggers. Issue amplifiers, the media in particular, play a vital role in promoting transparency and accountability through timely and balanced reporting of issues related to various social discourses (Reverte, 2008). Their involvement in the mining and CSR agenda initiates public debates and provokes other participants' reactions to the news.

In this study, issue amplifiers presented themselves as agents responsible for promoting the visibility of issues relating to poor governance systems, bribery, corruption, abuse of human rights

and other unsustainable practices. As illustrated by the Malawi News correspondents (MNc) in the following quotes:

“Through professional reporting, we exposed the issue by the government of granting a 10-year tax break without explanation to Paladin Mining Company operating in Kayelekera, lack of commitment by the government and mining companies to resolve conflicts in Kanyika and several other cases. The public and other stakeholders have the right to know these issues.” (MNc1)

Another correspondent added:

“In our periodic reports and publications, we highlight any shortfalls, irregularities, unsustainable practices and other issues affecting the mining communities. Recently, we highlighted inadequate compensations to the mining communities for the loss of land due to mining operations. Most communities in the districts of Karonga, Rumphi, Mzimba and Kasungu face these issues.” (MNc2)

It was evident that issue amplifiers regularly engage with all arena participants. Several reports are produced through the Malawi News, Mining and Trade Review and other media. Donors fund most issue amplifiers in Malawi; this limits their power, decision-making mechanisms and level of influence in the arena. Additionally, it was evident that the issue amplifiers were held low in salience by the mining company managers and the government as articulated in the following expression by a government ministry representative in the interview triangulation (DOMR2):

“Over the past few months in our press releases, we covered several developmental projects carried out by mining companies, but only one of them was covered by the public press and media. Yet, many bad stories about the government and mining companies are reported in the media every week. We can see that the press and media deliberately

misinform the public and cover bad stories to maximise their news sales. Hence, it is not in our interest to comment on such stories.”

This claim highlights lack of trust by the government in the media based on the view that information is compromised in favour of negative publicity which attracts public interest and, in the process, maximises sales for the press. On the other hand, the media claimed that they were not given much attention by the government and mining companies on issues of national importance. The two opposing forces contributed to strained relationships between the government and the mining companies on one side, and the issue amplifiers on the other.

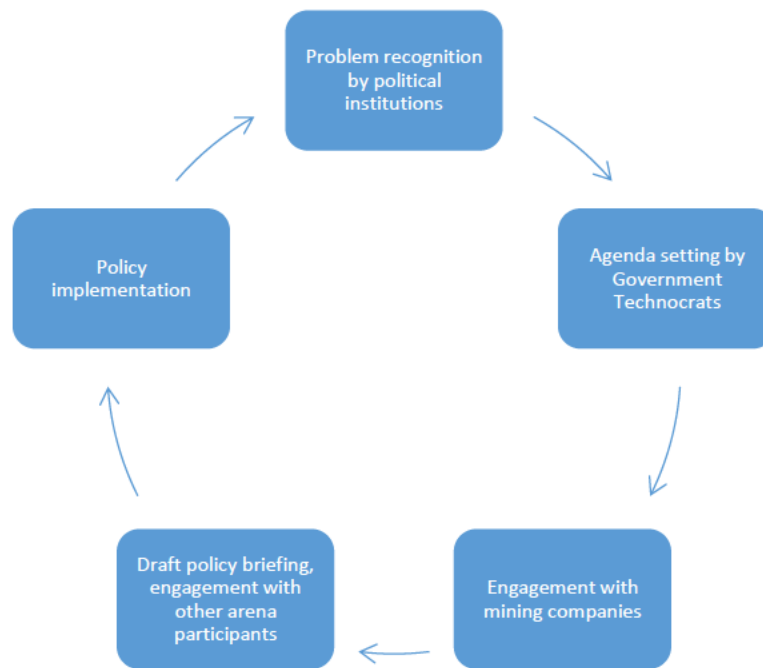
5.3.7 The role of the General Public

The general public refers to the wider audience not directly involved in the arena activities but whose support may influence actions or changes (Georgakopoulos & Thomson, 2008). The general public is the targeted audience for the issue amplifiers as they seek to mobilise support for or against certain actions in the arena. In the Malawi mining arena, the role of the general public is to provide support to issue amplifiers in campaigns against unsustainable practices and abuse of human rights by the mining companies. A review of CSR and other mining-related reports revealed that the reports were written in English. This posed a significant challenge to the rural communities most of whom cannot read or write. This led the general public to rely on advocacy actions by CSOs, rather than official reports. Due to their low level of power, the public misses out on the CSR reporting system, as they rely on published reports provided to them by other arena participants.

5.4 Policy formulation process

In the Malawi government reporting system, CSR and sustainable development policies are portrayed as a product of a collective decision by all participants in the mining arena. The study revealed that the policy formulation process follows a five-stage model, as shown in Figure 5.3 below:

Figure 5.3: Policy formulation process in the Malawi mining Arena



Firstly, a government representative identifies a social problem highlighting the need for state or mining company intervention. The government representative is usually the District Commissioner who is actively engaged with the government departments concerned. This stage is driven and controlled by political influence; actors outside the central government do not have an opportunity to influence the agenda. According to Bwalya (2004), the government has the overall power to determine priorities in such approaches.

Secondly, the selected problem is presented to the government technocrats and other actors for serious consideration (agenda setting). At this stage, the government experts, including legal advisors, economists, development experts, deliberate on the agenda, and a draft policy is issued. From the perspective of policy cycle theorists (see Baumgartner and Jones, 1993; Jann et al., 2017; Kingdon, 1995), the problem recognition and agenda-setting stages are attached to political influence, actors from inside and outside the government take the opportunity to debate, critique and shape the course of the agenda. As argued by Jann et al. (2017, p. 46):

“The involvement of particular actors (e.g. experts), the choice of institutional venues in which problems are debated, and the strategic use of media coverage have been identified as tactical means to define issues.”

According to Jann *et al.* (2017), agenda-setting is a collaborative effort and is not controlled by an individual arena actor. Based on this, we can argue that the Malawi government policy formulation process is inconsistent with the policy cycle theory. This is because stakeholders outside the government domain are not involved in the problem recognition and the agenda-setting stages of the process.

The third stage involves consultations between the government officials and mining company policymakers, who usually are managers. Throughout the consultation process, the government controls the process (see IMF, 2002). As observed previously, this stage excludes other arena actors whose input is vital for shaping the draft policy. The involvement of different actors in policy discussions encourages mutual understanding and collaborative relationships between civil servants and other social actors (Jann *et al.*, 2017).

The fourth stage is where the government calls for a community meeting where the other arena participants are briefed on the draft policy. It was apparent that the meeting is usually chaired by

the District Commissioner and invited members who are primarily chiefs in the mining communities and selected members of the press to cover the event. This finding is critical, as it confirms what the local communities reported in the Focus Group Discussions. They claimed that they were not involved in the decision-making process, and the chiefs who attended the meetings were there for their agendas.

The implementation stage is where the policy is executed by a responsible institution, the mining company. The implementation is expected to be done by the mining company. However, the study identified cases where the mining company handed over the implementation back to the government. For instance, a CSR manager in the central region of Malawi (MCMG3) confirmed:

“As policymakers, every year, we allocate a budget specifically designated for CSR activities to benefit the community in which we operate. Our annual budget is in the region of MK18, Million (25,000US\$). We handed over the implementation process to the government. Therefore, we remit the funds directly into the government account at the District Commissioner's office.”

One issue with this approach is that the money is kept in the government accounts for too long before the implementation starts. As was confirmed in a Focus Group Discussion with mining community members (FDG1):

"The government is holding money for our community development. We know that the mining company gave MK18 million for CSR activities in our area, but after 13 months, the money is still stuck at the District Commissioner's office; no activity has been performed to date. We have tried several times to follow up, but on each occasion, we have been told to be patient."

The policy-making process brings to light this question: How would this process incorporate the needs of the mining communities? The policy-making process results from constant interaction and collaboration between the government and other arena actors, inclusive of both private and public. As argued by Jann *et al.* (2017, p. 53):

"Policy networks and negotiated modes of coordination between public and private actors are not only (analytically) regarded as a pervasive pattern underlying contemporary policy-making, but also (normatively) perceived as an effective mode of governance that reflects conditions of modern societies."

The policy framework discussed above does not theoretically express how accountability can be enhanced ensuring that the voices of the local communities and other less powerful stakeholders are included in policy decisions. Hence, it is important to explore the roles, power structures and engagement dynamics amongst various participants in the Malawi mining arena and how authentic engagements can be enhanced. Dialogic accountability and stakeholder engagement (covered in Chapter 9) are keys to achieving collaborative policy networks. Dialogic accountability and engagement is hinged on the Conscientisation Concept, where the powerful and the less powerful arena participants would be able to continually dialogue and learn from each other (Bebbington *et al.*; 2007; Freire, 2002). Dialogic accountability and engagement provide potential in enabling the marginalised local communities to engage with the Malawi government and the mining companies about key issues that affect them. The participatory accountability framework is key in conflict resolution, reducing unequal power relations and addressing poor governance and unsustainable practices (Denedo *et al.*, 2019; Dey *et al.*, 2011; Georgakopoulos & Thomson, 2008, 2012; Thomson & Bebbington, 2005; Tregidga, 2013)

5.5 Analysis of Factors that might have caused conflicts in the mining Arena

The relationship between mining companies in Malawi and their stakeholders (especially the local communities and CSOs) is burdened with several conflicts. Conflict in this context is defined as *“interactions that range from minor disagreements to escalated or violent conflict”* (Kemp et al., 2011). One prominent case involved Paladin Plc operating in the northern district of Karonga, where more than 80 villagers were displaced due to the opening of a new mine. The displaced communities were given a compensation of MWK50,000 (equivalent of US\$50) per family to cover costs of finding themselves a new home. The mineral operations adversely affected the local communities through: Destruction of maize and rice fields, contamination of water and loss of fertile land for farming. Following this development, the communities exploited all the opportunities to seek government and mining company intervention, but to no avail. This led the communities to team up with CSOs and use confrontational strategies to disrupt the mineral extraction activities. In a focus group discussion, traditional leaders summed up what they went through:

“This community has suffered heavily due to mineral extraction activities, we have critically reflected on the contributions Paladin has made to the community and have realized that more harm has been done than good. The mining company promised us good roads, schools, and health facilities, but all these promises have not been fulfilled. In return, we have lost our farmlands, there is environmental pollution and poor compensations. This has led us to get involved in grievance-related conflict with the mining company.” (TRDL1)

On their part, the mining company managers felt that the conflicts were as a result of misunderstandings due to unrealistic expectations by the mining communities. The managers narrated that the disagreements adversely affected production and impacted on the business profits.

Besides the case with Kayelekera mine, similar conflicts were eminent in the Kanyika mining site owned by Globe Metals and Mining Ltd. Since commencement of mineral operations, a large number of the local communities lost their fertile land, had their homes marked for demolition, and lost their cultural burial grounds. A traditional leader summarised this in an interview:

“We were taken by surprise that Globe Metals has acquired a mineral extraction license for our area. Several members of the community lost their lands, cultural burial sites, and were displaced. For more than a decade now, none of our displaced community members has been compensated. With the support of CSO, we mobilized enough support to disrupt the project. Additionally, we have taken the company to court.” (TRDL4)

By the time of writing this thesis, the issue was still in the courts and the local communities were represented by Southern Africa Litigation Centre (SALC). Tensions between the local communities and the mining company were still high. Similarly, in another case involving Terrastone Ltd which operates in Lunzu in the southern district of Blantyre, conflicts involving land and community benefits resonated. A traditional leader had this to say in an interview:

“Our community has suffered loss of land for farming, and some have been displaced due to mineral extraction activities. Additionally, we do not feel safe at all owing to explosions. One of our community members had a roof broken by a stone that came from the mineral extraction explosions. Without enough compensation, we are unable to buy land in safe areas of the district.” (TRDL8)

Just like the other cases discussed above, toxic relationships between the mining company and the local communities were evident. Literature has recorded an unprecedented rise in conflicts in mining arenas between the mining companies and their communities in recent years (Davis & Franks, 2014; Fraser, 2018; Hodge, 2014). In Malawi, conflicts between the mining companies

and the local communities were recorded in several sites covered in this study. The Arena Concept allowed a deeper analysis and understanding of the roles of arena actors, complex governance mechanisms, power structures and engagement strategies to determine the causes of the conflicts. The next sections outline the study's findings on the causes of conflicts.

5.5.1 Power imbalance

The discussion in section 5.5 above exposes the existence of a significant imbalance of power amongst actors in the Malawi mining arena. For instance, the most influential Malawi mining conflict arena members are the political institutions, rule enforcers, and mining companies. The political institutions are solely in charge of passing regulations for the whole arena, a practice that has led to the mining communities and other less powerful stakeholders feeling ignored in issues that impact them. According to Giddens (1971), the differences in the amount of power held by participants in an arena cause conflict. For instance, if minority actors in the social field retain ownership of capital and possession of power, the rest are disadvantaged, and class struggle is the outcome (Giddens, 1971).

It was also evident in the study that the weak and fragmented roles of CSOs and other stakeholders have resulted in a lack of adequate pressure to influence change in unsustainable regulations and other policies. Additionally, the study identified that political institutions and rule enforcers exercise power to demand any form of reports from other arena participants. At the same time, weak actors depend on reports published in the public domain. Consequently, the Malawi government and mining companies lack transparency of issues related to mining operations, denying weak arena participants access to crucial information about mining operations. For

instance, our interviews with the mining company employees established their ignorance of the risks associated with mining operations, as confirmed by an employee (EMPL1):

“We feel insecure as we do not have clear information as to the risks we are exposed to as we work in the mine. The government has no clear laws that would protect us and the community against adverse health, social and environmental impacts of mining operations.”

With the low level of power possessed by the employees, it follows that they do not have the capacity to demand legal or other information related to the adverse effects of mining operations. On their part, the CSOs could not be influential in their advocacy role, with the low level of power they possess in the arena.

5.5.2 Distribution of economic resources

It was clear from the evidence gathered during the study that disagreements arose between the mining companies and the local communities regarding: Firstly, the amount of financial resources the companies allocated to support community projects. The local communities felt that the mining companies allocated minimal resources. Secondly, the community members who were displaced due to mineral operations thought that they were not given enough compensations. For instance, a member of the local community had this to say in a focus group discussion:

“Many members of our community were displaced due to mineral extraction activities. Some of them were each compensated up to MK50 000 (US\$50) to cover their resettlement costs which proved too little for them. What makes matters worse is that they were not involved in any discussions in arriving at the compensation package; it was all decided by the mining company.” (CMTM1)

Some community members believe that the mining company's responsibility is to share some of the profits made from mining operations by reinvesting in community development projects. As summarised by a traditional leader in a mining district:

“The mining company has taken away our land, which we inherited from our ancestors. They are generating a lot of profits from our land. They have a responsibility to pay back to the community by providing us with important needs such as safe drinking water, provision of health and education facilities and others.” (TRDL10)

Prior literature has conflicting views regarding the impact of money and compensations on society. For instance, according to Renn (1992, p. 185), money is a medium of exchange used for provision of incentives and compensation. In this regard, it follows that actors who have been denied compensation are more likely to oppose mining operations. However, mining companies' managers perceived that some local communities have unrealistic expectations regarding proceeds from mineral extraction activities. One mining company manager had this to say:

“We have started the actual extraction of mineral resources last year. We have not yet made any profits and are far from paying off our investment costs. CSR is voluntary and comes at an additional cost. It is unrealistic for the community to expect huge investments in community projects at this point.” (MCMG5)

A review of mining company accounts revealed that the reports are prepared in technical language, in English. This poses a significant challenge as more than 85% of the rural community are illiterate (GoM, 2019). Lack of translation of accounts and other mining reports makes the information inaccessible to the rural communities. Lack of transparency and accountability in mining operations increases suspicions on how resources are distributed in the Malawi mining arena.

5.5.3 Lack of integration with local communities

The study found that most mining companies in the Malawi arena are multinationals. Most of them have their headquarters mainly in Canada and Australia. The study revealed that most senior managers of these companies are expatriates, with cultural differences which affect their integration with the local communities. The interviews suggest that the mining companies' lack of willingness to integrate with local communities was a significant concern. As narrated in a focus group discussion with the local communities:

"They (mining company managers) do not care about our existence; imagine, one day, a big stone came out of the mining explosions and broke an iron roof of one of our community members. When he reported this to Terrastone management, they did not apologise but sent an agent who removed the damaged iron sheet and replaced it with another. The replaced sheet was of a different type and did not fit well with others. No further security arrangements have been put in place. As a result, whenever the explosions take place, all the villagers run away and seek refuge away from the site until the explosions cease." (CMTM3)

The quote above was taken into consideration not from a perspective of health and safety, but from an accountability perspective. Businesses have an ethical duty of accountability to their stakeholders (Cho et al., 2010; Deegan & Islam, 2014; McPhail, 2013). Therefore, mining companies are ethically responsible for the welfare of the community within which they operate. In the case above, the incident arose as a result of a mining activity, hence the company is expected to take responsibility for the impact on the community.

In an interview with another mining company, a manager provided human resources documents as evidence that the company employs members of the local community as part of CSR. This is a

very positive development and was welcomed by the local community in the area. However, a review of the HR documents provided showed that a local manager was being paid less salary than an expatriate manager of a similar grade and qualifications. This raised disagreements in the company. Literature indicates that corporations aim to maintain a perception that they continue to operate within the customs and standards of their surrounding environment or community (Deegan, 2006). Hence, mining companies would conform to the traditions and values of the Malawian mining communities to maintain their legitimacy. The issues highlighted by the community members in the above quotes indicate the existence of a gap in values between that of the mining companies and the communities. A social actor must persuade other social actors that their behaviour is according to shared community values and results in solidarity (Renn, 1992:186). Without shared values, conflicts are likely to occur.

5.6 Chapter Discussion

The accountability and reporting of CSR practices were assessed based on the three themes: Firstly, legal standards and codes of practice against which compliance or non-compliance is measured - It was found that whilst regulation exist in the Malawi mining arena, the absence of effective mechanisms of holding the mining companies accountable for their actions makes the laws ineffective. This is linked to the second theme (Mechanisms of enforcing regulation or holding mining companies as accountable) – It was found that that due to inadequate human and financial resources in the government department responsible, monitoring and enforcement of regulation is very weak. And the third theme under which accountability was assessed is the stakeholder engagement strategy – Due to lack of participation by the marginalised stakeholders in key decisions accountability was ineffective. Previous literature (see Thomson and Bebbington,

2005; Bebbington et al., 2007; Spence, 2009) claimed that effective accountability is achieved when voices of oppressed or marginalised groups are incorporated in engagements and decisions

Additionally, the findings show that the mining company sustainability and CSR reports ignore disclosures of the unsustainable practices arising from mining operations. As a result, there is inadequate social accountability, responsibility and transparency in the Malawian mining sector. An analysis of CSR and other sustainability reports showed missing information on risks associated with mineral extraction, the impact of abandoned mines after extraction activities, impact on communities and on employees. Additionally, there was an information gap between what the mining companies reported and what community stakeholders expect to see in the reports. Previous literature (see Suchman, 1995; Palazzo and Scherer, 2006) claims that legitimacy problems would likely arise where a company fails to meet the community's expectations. As responsible and accountable citizens of society, companies must meet the reporting needs of society (Deagan, 2002; O'Dwyer, 2005, 2003; Spence, 2009). It can therefore be argued that CSR, accounting and accountability practices are not comprehensively reported in the Malawian mining sector.

Findings on roles and power structures identified political institutions, rule enforcers and the mining companies as the most powerful actors in the Malawi mining sector/arena. These actors exert power and influence decisions in the arena at the expense of the marginalised stakeholders. For instance, the less powerful local communities are not involved in discussions regarding compensation and other issues that affect them. Similarly, due to the low level of power possessed, CSOs have limited influence in decision-making and policy changes in the Malawi mining arena. Findings indicated that only powerful arena actors are involved in the CSR policy-making

process's crucial negotiation stages. The consequence of this is that the CSR and sustainable development policies deny the community stakeholders the opportunity to critique and provide input. Lack of opportunity for stakeholders to provide input results in projects contrary to stakeholders' wishes at the grassroots level. Power imbalances and lack of involvement of the powerless stakeholders contribute to the slow progress in the fight against poor governance, ineffective accountability, corruption and other unsustainable practices arising from mining operations. Where power imbalances exist, it is essential to identify effective accountability mechanisms that would reduce conflicts and factors that slow down sustainable development (Bebbington et al., 2007; Brown, 2009; Denedo et al., 2019). For accountability to be effective in the Malawi mining sector, it has to be dialogic; that is, it should include the voices of the marginalised community groups and include their accounts of their real-life experiences (Denedo et al., 2017; Gallhofer and Haslam, 2019).

Another interesting finding concerns the factors that might have caused conflicts, enabled or constrained CSR practices and sustainable development in the Malawi mining arena. For instance, the delay in passing laws by the government means that the regulatory framework does not keep pace with changes in environmental, economic and social needs. This regulatory gap exposes vulnerable stakeholders to unsustainable social and environmental practices. This ineffective accountability led to marginalised stakeholders forming groups to campaign for reform, leading to escalation of conflicts. Secondly, evidence revealed the existence of an expectational gap between the mining company policymakers and other stakeholders. For instance, the mining communities believed that mining companies make huge profits. Therefore, the communities feel entitled to benefit from the profits, whilst the mining companies' accounts only disclose minimal profits after factoring in operational costs. This expectational gap has increased tensions amongst arena

participants. Thirdly, the government's discharge of its role is affected by the conflict of interest between the attraction of foreign investment and promotion of transparency, accountability and sustainable social order. Other stakeholders felt that mining regulation had been enacted to attract investments at the expense of protecting vulnerable stakeholders against social and environmental impacts. These differences in perception caused conflicts. Earlier studies (see Harvey, 2005; Korten, 2001; Picciotto, 1991) claim that developing countries face considerable challenges in balancing between the attraction of investment and the promotion of social and environmental protection. Where conflicts and demand for transparency and accountability arise, CSR and sustainable development initiatives are constrained. Hence the factors discussed above also slow down the effective implementation of CSR practices and drive to achieve the SDGs. For instance, there was evidence of the mining companies spending significantly on legal costs to settle issues with stakeholders instead of allocating the funds towards CSR and SDGs budget.

5.7 Summary

This chapter analysed how CSR and accountability practices are implemented and reported. The arena framework has been applied to understand the structural engagements, context, interaction mechanisms, decision-making, and communication processes in the Malawi mining arena. It was found that mining companies' accounting and sustainability reports do not disclose risk factors and unsustainable practices that arise due to mining operations. Some of the impacts that are not disclosed in the reports include the risks to community members' health and livelihoods and human rights. Secondly, local communities are not involved in the CSR and SDG policy formulation process's initial stages. Instead, the mining company representatives and government policy experts that design the policy and other stakeholders are briefed close to implementation.

CHAPTER 6 RESULTS AND DISCUSSION: STAKEHOLDER ENGAGEMENT

6.1 INTRODUCTION

This chapter outlines the findings regarding stakeholder engagement strategies pursued by mining companies in Malawi and their role in sustainability accounting and reporting. The findings are presented by drawing on the Dialogic Accountability theoretical framework, which provides a better understanding of how organisations engage with stakeholders and how the stakeholders possessing different levels of power are allowed to express their views (Bebbington et al., 2007; Bellucci et al., 2019; Thomson & Bebbington, 2004, 2005). These frameworks provided a better understanding of the nature of dialogic interactions between the mining companies and their stakeholders, the motivations that lead mining companies to disclose social, environmental and sustainability information, and the type of information disclosed.

The rest of the chapter comprises the following sections: Section **6.2** considers the nature of stakeholder engagement in the Malawi mining arena. It analyses the engagement mechanisms and factors that motivate mining companies to disclose social and environmental accounting information. Section **6.3** examines how the stakeholder engagement policies and regulations address stakeholder concerns in implementing CSR practices in the Malawi mining arena. The section critically analyses the different regulations and policies in force and how these address issues related to stakeholder engagement. Section **6.4** concludes the chapter.

6.2 The nature of the stakeholder engagement processes and motivations that drive companies to disclose social and environmental accounting information

This study reveals that mining companies in Malawi predominantly engage with the Malawi government, local communities, and other organisations only to fulfil their business objectives. For instance, the mining companies engaged with the government on legal issues to effectively maximise their profits. Additionally, they engaged with the communities to legitimise their operations in society. Such approaches support the instrumental stakeholder theorists (Freeman, 1984; Mitchell et al., 1997) who claim that organisations' primary objective is to generate wealth for the shareholders. The organisations engage with stakeholders to meet the interests of the business. This type of engagement is only done to meet the specific needs of the companies and ignore stakeholder concerns or viewpoints. Previous studies (see Gray, 1997; Swift, 2001) claimed that stakeholder engagement is a form of accountability. Hence it must be inclusive, incorporating the views of all stakeholders. Based on these findings, we can argue that the case with the Malawian mining arena, where self-interest motives drive stakeholder engagement, is a form of weak accountability.

It was also evident in this study that the mining companies used reports as the most regular mode of communication to stakeholders. Hence, the type of engagement practised provided information to stakeholders or asked them to give feedback on specific issues. Despite providing feedback, stakeholders are not empowered to influence the mining companies' accounting and accountability strategies. Prior studies on organisational accounting and accountability (Andriof et al., 2017; Bellucci et al., 2019) found that stakeholders are empowered to influence strategic decisions when they are either appointed into boards or regularly involved in strategic decisions. This study did not find any evidence of the inclusion of other stakeholders in the mining company boards or

involvement in decision-making. CSR and sustainable development projects affect the communities and other local stakeholders; their participation in strategic decisions is vital.

It was evident in this study that information disclosed by the mining companies varies with the type of stakeholder involvement. Table 6.1 below summarises the disclosure and communication mechanisms between the mining companies and key stakeholders in the Malawi mining Arena.

Table 6.1 Stakeholder engagement and nature of the information disclosed

Stakeholder	Interest in Mining Companies	Disclosure and engagement mechanism
Government of Malawi	Mining revenue, Environmental protection, Human rights protection, Sustainable development	Annual accounts, Environmental compliance reports, sustainability reports, face-to-face meetings
Shareholders	Return on investment	Annual accounts, face to face meetings
Employees	Salaries, job security, health and safety issues	Management accounts, performance reports, face to face meetings
Civil Society Organisations	Human rights protection, Health and safety, Environmental protection, Community welfare and rights	Alternative accounts, environmental compliance reports, sustainability reports, face to face meetings
Other NGOs	Human rights protection, Health and Safety, Environmental protection,	Annual accounts, environmental compliance reports, sustainability reports, face to face meetings
Community Stakeholders	Human rights protection, Health and Safety, Environmental protection, Community development	Project completion reports, mineral exploration reports, face to face meetings

Source: Compiled by author from Documentary Analysis

As outlined in Table 6.1, mining companies in Malawi focus their reporting and engagement on institutions and individuals that are key to achieving the organisation's objectives. The choice of

stakeholders based on salience denies other stakeholders crucial information that affects them. For instance, most of the local communities and CSOs interviewed in this study claimed that they were deprived of information relating to environmental assessment and compliance, mining company revenues, development agreements and resettlement plans. The claims by the local communities and CSOs demonstrate the need for mining companies to embark on effective accountability, which serves the interests of all stakeholders regardless of their salience to the organisation (Archel et al., 2011; Gray & Bebbington, 2003). The next sections critically examine the mining company engagements with the main stakeholders who influence or are influenced by CSR and corporate accountability practices.

6.2.1 Engagement with the Government of Malawi

The study found that mining companies engage with the government centrally at the national and local levels. The engagement at the central government level relates mainly to regulatory and compliance issues affecting the company at the national level. On the contrary, the mining companies' engagement at the local government level relates to the implementation of community development projects. The engagement with the Malawi government was mainly to maintain their licence to operate (Deagan, 2002; O'Dwyer, 2005, 2003; Spence, 2009). Hence, companies engage and report on their operations to act as responsible citizens of society. In most cases, this type of engagement and reporting is mandated by law. The drawback of this mandatory disclosure is that companies do not feel obliged to engage and report on their social and environmental performance where the law does not exist. Mining companies are responsible and accountable to stakeholders for their actions even where regulatory gaps exist; therefore, their CSR and other sustainability accounts should be driven by the managers' understanding of the importance of disclosing social and environmental information.

6.2.1.1 Mining companies' engagement at the central level

The Mineral Resources Committee is the leading party that represents the government in engaging with mining companies at the central government level (Mines and Mineral Act, 2019). The Mineral Resources Committee comprises Principal Secretaries and representatives from various government departments, including Energy, Mining, Economic Planning and Development, Local Government, Water, Lands, Treasury, Geological Survey, Environmental Affairs, Forestry and Malawi Police Services. Mining companies engage with the Mineral Resources Committee on applying for mining licenses, filing annual accounts in compliance with the Companies Act, and submitting environmental and other compliance reports. As stated earlier, the mining companies' engagement is mainly driven by the quest to preserve their legitimacy (partial legitimacy only involving legal issues). A mining company senior manager had this to say:

“As a corporate citizen of Malawi, we are obliged to comply with the regulations of the government. Hence we file our annual accounts, environmental compliance reports, sustainability reports and other reports according to the formats and within the timescales set by the government.” (MCMG1)

A review of mining records filed with MWEITI confirmed that mining companies disclosed accounting, social and environmental information at a minimum level to meet the regulatory requirement. Examples of critical details missing in the reports included: evaluating the companies' environmental performance, reports on compensations and relocation of communities, impacts of relocations on communities, and risk management strategies in place. The documentary review confirmed the various types of reports produced by the mining companies and filed with the central government departments. In focus group discussions, it was clear that the local communities did not know of the existence of the mining reports filed with the government. Through the interviews

it was evident that marginalised stakeholders such as local communities and CSOs had input on the reports. Although some studies supported the use of reports as a company communication mechanism (see Hess, 2007; Morsing & Schultz, 2006), reports are a one-way mode of communication and do not enhance effective ongoing dialogue between the company and its stakeholders (Bowen et al., 2010; Herremans et al., 2016).

Another form of engagement occurs through meetings between the mining companies and the government departments through the Malawi Government committees. A CSR manager of a mining company had this to say:

“We occasionally meet with the government task force representing the government ministries concerned to discuss issues relating to new mining and environmental regulations. These meetings are important to keep us up to date with the new regulations and to enhance our compliance.” (MCMG3)

Whilst our study uncovered evidence of such meetings, some stakeholders felt that the government committees' effectiveness was questionable. They claimed that the strong relationships between the mining companies and government departments would likely affect how the government oversees and enforces compliance with mining regulations. A CSO manager expressed this:

“We have been informed that mining companies have influenced the government to amend the new Mines and Mineral Bill. Mining companies have influenced the government to include some provisions sympathetic to them. Additionally, the provisions not favourable to the mining companies have been removed. Our exclusion from the regulatory discussion is unfair as it is at the expense of other stakeholders especially the local communities.”
(CSOR1)

Such claims by the CSOs are justifiable, especially with the stakeholder engagement strategy that excludes critical external stakeholders in strategic decisions that affect them. Ignoring other stakeholders in policy and other debates that affect them only increases suspicions. Studies conducted in other developing countries (see Harvey, 2005; Korten, 2001; Picciotto, 1991) claim that where the government has a conflict of interest between working in the interest of investors and enacting laws that are fair to the communities, it is most likely that the government will favour investors. In such scenarios, gaps exist in the regulatory system, promoting poor accountability and unsustainable practices.

6.2.1.2 Engagement at the Local Government level

According to the Malawi Local Government Act (1998), mining companies are expected to engage with Local District Assemblies regarding all community development projects. The study revealed that the District Commissioner is the key government representative involved in discussions with mining companies operating within the district. However, it was clear that the duality of reporting by the mining companies to both the local and central government complicates issues and renders the local government input ineffective. The District Assembly representative confirmed this in a case involving a land dispute with the community:

“The mining company informed us that they already discussed the land issue with the government committee at the central government level and that we are not expected to comment or provide further input. We are powerless as the issues are brought to us after having already been concluded, yet we are the ones who understand the issues better as we live with the communities affected.” (DSTR1)

The claim above supports earlier studies (see Mitchell et al., 1997); who claimed that companies prioritise their relationship with stakeholders based on salience. In this case, the mining companies

regard the local government as low in salience and, therefore, there is a low level of engagement. Low engagement entails low accountability. However, companies and their managers are accountable for the social and environmental impacts on all stakeholders, not only those held high in salience (Bebbington et al., 2014). In the Malawi case, it was evident that the mining companies only communicated with the District Assemblies when they needed help from the assemblies. The communication between the mining companies and the local government is primarily one-way, and therefore can be categorised as a transactional strategy. On the other hand, it is part of the central government's duties to engage with and empower local government representatives. Hence mining companies are not entirely to blame for lack of engagement.

6.2.2 Mining Companies' engagement with Civil Society Organisations

Civil Society Organisations (CSOs) are categorised as reforming stakeholders due to their role as advocates for reform. The main CSOs involved in mining operations in Malawi include The Catholic Commission for Justice and Peace (CCJP), the Malawi Chamber of Mines and Energy, the Action Aid Malawi, the Centre for Environmental Policy and Advocacy (CEPA) and Norwegian Church Aid. This study revealed the existence of a strained relationship between mining companies and CSOs. A mining company manager claimed:

“We were initially involved in negotiations with the Civil Society Organisations regarding our CSR projects. But we realised that they fuel conflicts by convincing the community members to believe that the communities deserve a big share of mining revenue. We tried to educate them that our company exists to maximise returns for our shareholders, but they could not take that. So we stopped holding meetings with them.” (MCMG1)

This claim highlights a difference in expectations between the mining companies and the CSOs who represent the local communities. The misunderstanding of the treatment of mining revenue is

further complicated by the lack of engagement between the parties involved. Another mining manager added:

“We have realised that CSOs always oppose our development initiatives. They are the ones slowing down community development. Having realised their confrontational altitude, we stopped inviting them to our meetings and decided to engage with the District Commissioner instead; if they have questions about our operations, they can ask the DC.”

(MCMG3)

The lack of trust was evident in mining districts where CSOs were also operational. Following the opening of mines in Karonga, Mzimba and Kasungu, activism and campaigns opposed mining operations. Some CSOs published alternative reports to counter unsustainable practices by mining companies. Counter accounts are reports produced by external parties that contain strategies of making visible unsustainable practices by companies (Denedo et al., 2017; Tregidga, 2013, 2017). The study found minimal counter accounts produced by the CSOs in the Malawi mining arena. For instance, an average 2 reports per year were produced by the CSOs and other NGOs in all the areas where the conflicts existed. The reports were written in English and occasionally translated into local languages. This was a missed opportunity as research has proved that counter accounts are effective to highlight, make visible, change or oppose the economic, social or environmental injustices caused by organisations (Denedo et al., 2017; den Hond & de Bakker, 2007; Shenkin & Coulson, 2007; Spence, 2009).

An interview with the CSOs revealed that the CSOs were involved in activism opposing mining operations due to several issues. One of them was the unfair compensation mining communities received after losing their lands due to mineral extraction activities. A CSO Manager summed it up in this quote:

“We are aware that mining companies make huge profits out of the mineral extraction activities. It is difficult to understand why they fail to compensate community members who have lost their lands due to mining operations. Look at the case at Kayelekera mine, giving compensation of US\$50 as a resettlement package to a family of 8 people is unfair.”
(CSOR2).

An interview with the community members confirmed the compensation figure as stated by the CSO representative. The CSOs and local communities' expectations were that the mining companies would discharge their ethical duty of accountability to society by paying fair compensation to those displaced by mining operations. The CSOs' claim supports the view that a corporation has a moral and ethical responsibility to a varied group of stakeholders to whom they are accountable (Cho et al., 2010; Deegan & Islam, 2014; McPhail, 2013; Ogden & Clarke, 2005; Robert, 2009; Tregidga & Milne, 2006). It was clear from the evidence that CSOs believed that mining companies' strategy was exploiting community members' ignorance of their rights to compensations, which led to increasing mistrust levels. With the levels of mistrust, there was very little engagement between the mining companies and the CSOs and in most cases, it was one-way communication. An analysis of the compensations documents revealed a range of strategies deployed by various mining companies. There was no uniform compensation policy for the mining companies to follow.

6.2.3 Engagement with the community stakeholders

There was a consensus amongst mining company managers in the Malawi mining arena that they engage with the mining communities. However, there were several issues with the engagement strategies used involving both the managers' side and that of the communities. One of the issues

raised is the lack of institutional structures to represent the community in discussions with the mining companies, as summed up by a mining company manager:

“We make every effort to engage with the community, but they do not have proper structures in place. Whenever we call for a meeting, we keep on meeting different people, and this makes it difficult for them to understand the issues discussed.” (MCMG1)

There was evidence of a lack of community development committees to represent the community in discussions with mining companies. In most mining communities, the local chief or village headman invited them to the meeting. Without the proper committee in place, the local leader invited only those found as available.

Another mining company manager highlighted the issue of the expectational gap between the mining companies and the communities as a hindrance to their engagement and relationships:

“We have a good relationship with most stakeholders except for a few misunderstandings with the community. Due to ignorance, some community members perceive that the land where we are operating belongs to them, and therefore we are responsible for meeting all their needs. They do not have any clue as to what profit we make out of the operations.”
(MCMG3)

Thus, mining companies perceive that community members misunderstand their responsibilities, their rights regarding land ownership and the value of the revenue generated from mining activities. It transpired that these critical issues were tabled and agreed upon in the engagement between the mining companies and the government, expecting that the government would subsequently sensitise the community. In some cases, communities were not informed in advance of the impending opening of new mining operations in their area. As quoted by community members in a Focus Group Discussion:

“We were not consulted either by the government or the company that they were starting mining operations in our area. One day we woke up in the morning only to see strange equipment moving into our area. When we inquired, they told us that it is a mining company that has come to start its operations. Taking us by surprise is very unfair to our community members.” (CMTM2)

It transpired that the mining company complied with regulatory requirements and duly acquired a mining license to start mining operations by the stipulated date. But the information was not passed on to the community members by either the government or the mining company. Earlier studies claimed that in developing countries, powerful actors in society manipulate institutional structures to operate in a way that reflects their interests (Khan, 2010; North et al., 2007). In support of this view, Georgakopoulos & Thomson (2008) claimed that powerful arena actors control the engagement process within the arena by dictating the mode of information disclosure or even denying access to information to other arena participants. As discussed in chapter 5, mining companies and the government are the most powerful actors in the Malawi mining arena. Therefore, they control the engagement process, hence choosing when to engage with the community stakeholders.

Another critical issue raised by the community was the lack of involvement in policy formulation and decision-making regarding community development projects. A traditional chief in a mining community had this to say:

“We cannot dispute that the mining company has built us roads and schools in the community. But the problem is that we are surprised to see these projects being implemented; we do not have any input. If we were consulted, we would have asked them to dig boreholes for us. Our desperate need is safe drinking water. It is sad that it takes

some of our women one and a half hours to travel a return journey to the nearest borehole to fetch safe drinking water." (TRDL1)

It was evident that the development projects were implemented based on agreements between the mining companies and the government and are not in response to the needs of the communities. In a related case, the mining company built a clinic to solve community health problems. But after more than four years, the building was still idle without medical equipment, drugs or any staff to administer medicine. The government could not provide the necessary resources because the area was not allocated as a priority area. The mining company claimed that it was the government's responsibility to supply staff and resources.

Another related challenge raised by the community members is the lack of involvement in decision-making regarding resettlements and compensations. These sentiments were expressed in the following quote by a senior chief in a mining community:

"There is very little communication between the mining company and the community. Mostly the communication is done when they desperately need our support to provide local resources such as sand and casual labour. Some displaced community members were given a little token to assist with their resettlement; the amount was imposed on them without negotiations with us as chiefs or the people concerned. Additionally, some of our community members were given a deadline to find a new place to relocate to, as their land was marked for mineral extraction activities. The company should have negotiated with the chiefs and agree on resettlement packages before asking people to move." (TRDL3)

It was clear that the community expected to be consulted by the mining company in advance regarding resettlement and compensation issues, but the available evidence indicated otherwise. It was clear that in most cases, mining communities were informed after decisions were already

made, and the communities were not given the opportunity to influence any changes. There was evidence of inadequate engagement of communities' representatives with mining companies' management leading to unfair land acquisitions and inadequate compensations to those affected, including women and children.

6.3 How the existing stakeholder engagement policies and regulations address stakeholder concerns in the implementation of CSR practices

As discussed in chapter 5, the role of the Malawi government is to provide regulatory structures for the effective governance of the arena. A review of the documents revealed that the government of Malawi had incorporated stakeholder engagement in several regulations and policies governing mining and extractive industries. However, the implementation of the regulations, policies and procedures leaves a lot to be desired. This section examines how the stakeholder concerns are addressed in the policies and regulations.

6.3.1 The concern of insufficient regulation governing the mining sector

Most stakeholders interviewed in the study highlighted deficiencies in regulations in the Malawi mining sector. CSOs specifically expressed their concern about the government enacting laws that are sympathetic to mining companies. One CSO representative expressed concern about how the Malawi Government passes its laws without considering protecting the communities:

“By now, you must have seen for yourself or heard from the community members of the environmental pollution in various mining sites, low payment of wages to casual labourers, inadequate or no compensations to displaced members of the community and a lot more unsustainable practices. All this is happening in broad daylight whilst the government is watching. It is the responsibility of the government to enact laws that protect its citizens

against exploitation and monitor compliance. If the government cannot protect the community, who else can?" (CSOR3)

The above claim highlights the power imbalance and regulatory gap in the Malawi mining arena that exposes weak and vulnerable stakeholders to exploitation. Despite regulations governing the mineral sector, our study uncovered flexibility in the government's application of these regulations aimed at attracting investment. In a study of other developing countries, the findings showed that governments included inducements in tax breaks, investor protection provisions, flexible agreements, and exemption clauses to attract investment (Cox, 1996). Whilst the inducements favoured investors, they robbed the local communities of resources that would have contributed to sustainable development. In another study, whilst the investment attraction measures succeeded in increasing Foreign Direct Investments (FDIs), they led to the government compromising the regulations meant to improve transparency, accountability and human rights protection (Lauwo, 2016). Such studies indicate that inappropriate strategies put in place by governments to attract investments without considering the impact of local citizens would be detrimental to sustainable development.

6.3.2 The concern of ineffective community engagement

One of the main concerns detected in this study was the lack of meaningful community engagement in mining companies. The engagements with the communities are mainly aimed at reporting on past and future CSR projects. By reporting this way, mining company managers are satisfied with meeting the social accountability and reporting requirement. However, there is very little participation by the communities in decision-making regarding the nature and types of CSR projects. In response to pressures by CSOs and other non-state actors demanding an improvement in accountability in the mining sector, the Malawi government included a provision in the Mines

and Mineral Act (2019) related to community engagement. The act states that all mining license holders must collaborate with communities, local government authorities, chiefs and other stakeholders as they carry out their mining activities. Despite the importance of such a clause, the act fails to clarify the implementation and enforcement of the strategy. According to Hilson (2012), strong regulation with clear enforcement strategies is key to implementing effective CSR practices. In the absence of a clear enforcement strategy of stakeholder engagement and accountability by the Malawi government, the regulations may not effectively improve stakeholder engagement and dialogue in the sector.

6.3.3 The concern of lack of transparency in mineral sector activities

The majority of stakeholders interviewed in this study raised the Malawi government's lack of transparency in mineral sector activities. Is accounting and accountability complete without information disclosure? Stakeholders have the right to information that affects them. Prior literature (see Bebbington et al., 2007) claims that dialogic accounting promotes the exchange of information amongst actors. Dialogic accounting and accountability provide access to information and encourage two-way communication between preparers and users of such information (Brown, 2009). One key characteristic of the Arena Concept as applied in this study is that actors are involved in the “*giving and receiving of accounts*” (Georgakopoulos & Thomson, 2008, p. 1121). As a key actor in the mining arena, the government of Malawi has a significant role in providing timely and complete information on mineral extraction activities and allowing all stakeholders access to such information. An interview with NGOs in the Malawi mining sector highlighted a lack of transparency about the risks associated with mining and the revenues arising from mineral extraction. A quote from one NGO articulates this view:

“Despite the Environmental Management Act (1996) requirement to allow public access to risk and environmental impact assessments, such information is still inaccessible to stakeholders. It is a pity that stakeholders, including employees and mining communities, are unaware of the mineral extraction revenues and costs. Without such information, the stakeholders do not know what the company gets.” (NGOR1)

Another interviewee added:

“Information about mining contracts, development agreements, mineral revenues is not accessible by most stakeholders. The Mines and Mineral Act (2019) provides access to such information to only a few specific government officials. In our understanding, all stakeholders have the right to such information.” (NGOR3)

The above comments highlight lack of access to key information by stakeholders. For instance, stakeholders do not have access to information relating to the award of contracts, mineral revenue and expenditure on mineral resources. Our review of secondary data sources provided evidence of an effort by the Malawi Government to improve transparency in the extractive industries through its membership of the Extractive Industries Transparency Initiative (EITI) (MWEITI, 2015). EITI is an alliance of companies, governments, civil societies and investor associations working collaboratively to improve accountability and transparency in the management of natural resources. After admission by EITI, the Malawi Extractive Industries Transparency Initiative (MWEITI) was formed. Through MWEITI, sectoral reforms were undertaken, including publishing the first reconciliation of receipts and payments from extractive industries (MWEITI, 2017).

Despite the perceived benefit of information disclosure achieved by MWEITI, recent literature (see Ejiogu et al., 2019) highlights several issues with the published EITI reports: Firstly, some

governments use the reports to legitimate corrupt and unsustainable practices by agents who provide information contained in the reports. In addition to the issue identified in the past studies, several interviewees expressed their reservation on the validity of the reports in the Malawi mining arena. A CSO had this to say:

“Judging by the way the MWEITI reports are produced, we believe that the data on which the reports are based is provided by the mining companies and other institutions just as a box-ticking exercise. They would like to portray to the government that they comply with legal reporting requirements. Without an independent audit on the data source, there is no authenticity of such information.” (CSOR2)

This claim highlights the lack of an independent external review of the accounts contained in the MWEITI reports⁴. Documentary evidence indicated that the published information in MWEITI reports was not subjected to an external audit. According to a report by Publish What You Pay Malawi (2016), extractive industries data is supposed to be audited by the National Audit Office, but this requirement is not met in most cases. Additionally, there is minimal oversight by the parliamentarians on the sector despite the legal requirement.

Secondly, according to the International Accounting Standards Board (2010), for accounting information to be effective and influence the debate, it must be faithfully presented, provided in a timely fashion, and understandable by the users. Our review of the MWEITI reports indicated that they were inaccessible by some stakeholders and produced in technical language that needed to be translated to be understood by lay stakeholders. As approximately 85% of the rural communities are illiterate (GoM 2019), the rural masses are unable to read and understand the reports without

⁴ MWEITI fulfils the requirement of EITI by publishing reports that disclose all revenues, material benefits and other payments made to the Malawi Government by companies operating in mining, oil and gas sectors. The reports also contain information about legal framework, production data, revenues allocation, shareholding, licences information and contribution to the economy by extractive industries.

further translation into local languages. There is a need for the Malawi government to build up and improve on the existing accounting and reporting systems to improve transparency and accountability rather than introducing new external accounting ideas imposed on by external bodies or donors. The use of existing systems will be easily understood by local actors, and reforms will be speeded up. Based on the World Bank and other international organisations' recommendations to improve transparency and accountability, the Malawi Government introduced reforms (GoM, 2020).

6.4 Chapter Discussion

The findings identified that the nature of the dialogue between the mining companies and stakeholders is mainly in form of periodic reports. From the perspective of sustainability accounting and reporting, mining companies comply with legal and ethical requirements in producing different types of reports: Statutory financial accounts, CSR reports, environmental compliance reports, and sustainability reports. However, the reports are mainly targeted at institutions and individuals that are key to achieving the organisation's objectives. Previous literature (see Archel et al., 2009, 2011; Solomon et al., 2013; Bebbington et al., 2014) indicates that such reports concentrate on maximising shareholders' returns and focus less on social and environmental impacts. In the Malawi case, local communities and CSOs claimed that they did not have access to key social and environmental reports produced by the mining companies. Lack of access to crucial information contained in the reports denies stakeholders the opportunity to express their views. Reports are a form of accounting language that an organisation can use to exclude other stakeholders from their communication channel (Everett, 2004; Gray et al., 2014). Additionally, though organisations commonly use reports to share information with stakeholders (Hess, 2007; Morsing and Schultz, 2006), reports are a one-way mode of communication and do

not enhance effective ongoing dialogue between the company and its stakeholders (Bowen et al., 2010; Herremans et al., 2016). Lack of ongoing dialogue between mining companies in Malawi and their stakeholders has a negative impact on implementing CSR and corporate accountability practices.

Another critical finding discussed in this chapter is that mining companies mainly engage with the government of Malawi rather than the other stakeholders. This engagement is primarily driven by the quest to preserve legitimacy and as a risk management strategy (Bowen et al., 2010). Hence mining companies comply with legal requirements as agreed with the government when the mining licenses were issued. However, it also found that some stakeholders perceived that the mining companies' strong engagement and relationship with the government threaten the government's power to enforce compliance with the regulations. These suspicions could have been avoided if there was adequate transparency and accountability on transactions involving the government and the mining companies. With the existence of regulatory gaps as identified in chapter 5, it is evident that reliance on mandatory disclosure of social and environmental information by mining companies in Malawi has proved ineffective. There is a need for mining companies to adopt policy approaches that incorporate voluntary disclosures motivated by the managers' ethical duty and accountability to stakeholders. A company should balance economically motivated disclosures and ethically motivated disclosures (Bebbington et al., 2014).

It was also found that there is a lack of effective dialogue between the Malawi government and the mining companies, which has led to unsustainable CSR projects. There is a need to establish an ongoing dialogue between the mining companies and the government and explicit policies on the choice of CSR projects, budgets, implementation plans, community involvement, and the roles

and accountability of all parties involved. Stakeholder engagement is not just affecting them; it extends to building strong networks and establishing accountability agreements with them (Belal, 2002; Steurer et al., 2005; Andriof et al., 2017; Bellucci, 2019)

The study also identified minimal engagement between the mining companies and the CSOs. The form of engagement was mainly transactional or one way (Bowen et al., 2010). In the interviews, most mining company policymakers expressed their reluctance to engage with CSOs, describing them as confrontational and opposers to community development. It was also evident that as an alternative to engagement, some CSOs produced counter accounting reports to make visible the unsustainable practices by the mining companies. This counter accounting strategy supports the literature that counter accounts can be used to expose, change or oppose unsustainable practices or abuse of human rights by companies (Denedo et al., 2017; den Hond and de Bakker, 2007; Spence, 2009; Shenkin and Coulson, 2007). But the study found that there are inadequate counter accounts by CSOs in the Malawi mining arena to influence social or environmental change effectively. Therefore, there is a need for mining companies to initiate an ongoing dialogue and engagement with the CSOs, including them as a party to their operations. Dialogic accountability is inclusive and involves multiple and reflexive information flows involving various groups of stakeholders such as local communities, minorities and marginalised groups such as women and children (Dillard & Vinnari, 2019). Involving CSOs in this way will transform the relationship from that of adversaries to that of partners. Improved cooperation and collaboration between the mining companies and CSOs would reduce conflicts and lead to the implementation of sustainable CSR projects.

It was also evident that there was an inefficient engagement between the mining companies and community stakeholders. Their opinions were not considered on issues involving displacements, compensations and the impending opening of new mines in their area. Mining companies discussed such important issues with government representatives instead of the mining communities. Lack of effective engagement escalated the conflicts between the mining companies and other stakeholders, especially community members. The existence of conflicts influenced mining policymakers not to implement certain community development projects in affected communities.

6.5 Summary

In summary, this chapter has explored the nature and role of stakeholder engagement in the Malawi mining arena in the context of sustainability accounting and reporting. Stakeholder engagement plays a vital role in sustainability accounting and reporting by companies. Stakeholders are organisations or individuals that affect or are affected by an organisation's activities (Bebbington *et al.*, 2014). Effective stakeholder engagement is essential in accounting and accountability discourse as it improves organisational performance, improves organisational knowledge, and contributes to risk management and improvement in corporate relationships (Bebbington *et al.*, 2014; AccountAbility, 2015). Stakeholder engagement is key to enhancing an organisation's accountability and contribution to the achievement of SDGs.

This study has identified several issues with the current stakeholder engagement processes in the Malawi mining arena. Firstly, stakeholder engagement is driven by mining company management to achieve their self-interest motives rather than understanding the need to engage. Secondly, the engagement is primarily one-way communication with minimal or no input from the CSOs and

local communities. Thirdly, inadequate engagement with the communities leads to unfair land acquisitions and inadequate compensations. And finally, there is a lack of transparency by the Malawi Government on mineral sector activities. The issues highlighted have a significant impact on the quest to promote accountability, responsibility and transparency and maximise opportunities that promote the achievement of SDGs.

Previous studies (Bebbington et al., 2007; Bellucci et al., 2019; Thomson & Bebbington, 2004, 2005) found that Dialogic Accounting provides an opportunity to stakeholders at all levels of power to express their views and exert influence on the content of an organisation's sustainability disclosures. Stakeholder engagement is a channel through which Dialogic Accounting is attained (Bellucci et al., 2019). Effective Dialogic Accounting frameworks are present when the following conditions are met: Existence of stakeholder views in the sustainability reports/accounts, the disclosure of stakeholder engagement challenges by the organisation, and the presence of an organisational strategy that promotes engagements by stakeholders, even those with opposing views (Bellucci et al., 2019). In the Malawi case, there was little evidence of stakeholder views in the sustainability reports/accounts. This is owing to the nature of mining companies' strategies for stakeholder engagement which suppresses the voices of marginalised communities. Secondly, most mining companies did not disclose the challenges met in their stakeholder engagement mechanisms. And finally, the engagement process is mainly one-way communication from the mining company to targeted stakeholders, which does not encourage dialogic interaction amongst stakeholders. From this, it can be concluded that there is weak Dialogic Accounting/Accountability. Dialogic Accounting frameworks would provide the local communities, CSOs and other stakeholders the opportunity to be involved in decision-making and dialogue concerning CSR and sustainable development projects.

CHAPTER 7 RESULTS AND DISCUSSION: MINING COMPANIES' CONTRIBUTION TOWARDS ACHIEVEMENT OF SUSTAINABLE DEVELOPMENT GOALS

7.1 INTRODUCTION

The preceding chapter (chapter 6) examined the stakeholder engagement strategies pursued by mining companies in Malawi and their sustainability accounting and reporting role. In particular, it drew attention to the Dialogic Accountability and engagement frameworks which provide opportunities to stakeholders at all levels to be involved in decision-making in strategies that promote CSR, accountability and sustainable development. This chapter examines how mining companies in Malawi have contributed to SDGs' achievement and challenges in their contribution to sustainable development.

The rest of the chapter is organised as follows: Section **7.2** presents results relating to the linkages between mining and sustainable development in Malawi. Additionally, the section provides findings on the progress the government of Malawi has made towards the achievement of SDGs and the mining sector's contribution towards the SDGs. Section **7.3** analyses challenges faced by Malawian mining companies in their contribution towards sustainable development. Section **7.4** examines opportunities available for the companies to maximise their contribution towards the achievement of the SDGs. And section **7.5** concludes the whole chapter.

7.2 The linkages between mining and sustainable development in Malawi and how sustainable development activities are accounted for

In the Malawi mining arena, CSR activities are a means by which the companies aim to contribute to sustainable development. There is evidence that mining companies in Malawi have committed to implementing community development activities such as building infrastructure, health

facilities, and drilling boreholes. The factors that motivate the mining companies to engage in community development activities are covered in the next chapter (chapter 8). However, the study found that the current community development strategy by the government and the mining companies in Malawi has a long way to go to achieve the intended benefits. For instance, despite the Malawi government efforts to reduce poverty, there has been a marginal change in poverty levels from 70.9% in 2010 to just 69.6% in 2016 (IMF, 2017). To arrest the situation and improve its contribution to SDGs, the Malawi government launched the Malawi Growth and Development Strategy (MGDS III). The MGDS III focuses on how the country can achieve sustainable development by promoting economic productivity, competitiveness and resilience (GoM, 2017). The MGDS III is linked to the United Nations SDGs and the African Union Agenda 2063. The Agenda 2063 was agreed in 2013 by the African Union to drive the African continent towards sustainable development in line with the United Nations SDGs (GoM, 2017). Malawi is a signatory of both the SDGs and the Agenda 2063. Through the MGDS III, the Malawi government has identified five key priority areas to focus on to achieve sustainable development; Agriculture and Climate Change, Education and Skills Development, Transport, ICT and Infrastructure, Energy and Tourism Development, and finally, Health and Population.

There is an opportunity for mining companies and the Malawi government to maximise their contribution towards sustainable development through focusing on SDGs. SDGs provide academics and other practitioners indicators on how mining companies can contribute to the achievement of sustainable development (Yakovleva et al., 2017). The existing links between the MGDS III and the other international development frameworks like the Agenda 2063 and the SDGs is an opportunity for the mining companies and the Malawi government to improve their coordination and collaboration with other countries and organisations in their effort to attain

sustainable development. Figure 7.1 (compiled by author adapted from GoM, 2018) maps

MGDS, Agenda 2063 and SDGs:

Figure 7.1: MGDS mapped to SDGs and Agenda 2063

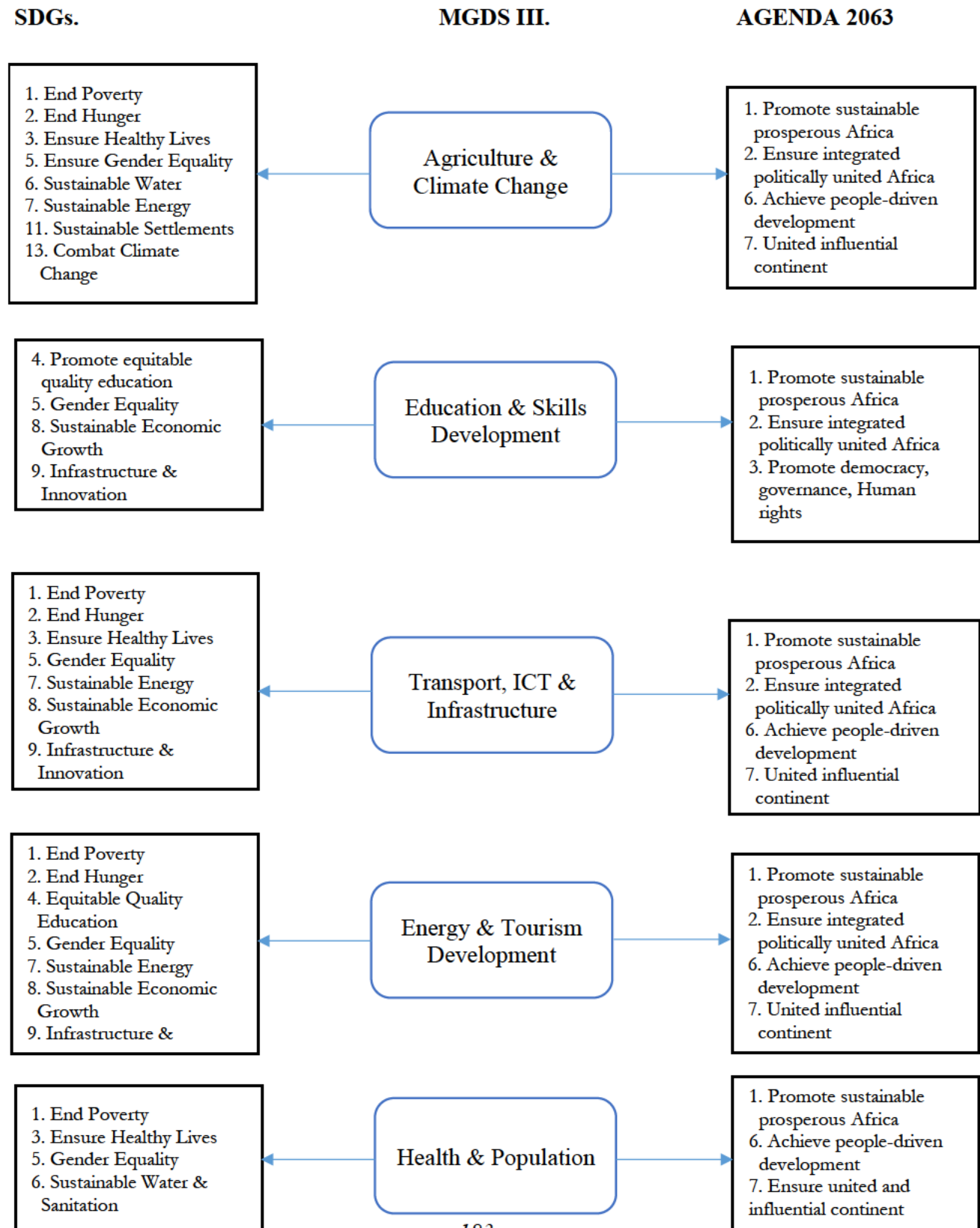


Figure 7.1 structurally demonstrates a strong link between the SDGs, the Malawi Growth and Development Strategy (MGDS III) and the African Union Agenda 2063. However, there is no clear policy on how corporations should account for sustainable development activities. As a result, there is no consistency in the accounting and accountability of social, environmental and economic impacts in the Malawi mining arena. Consequently, it was observed that some mining companies use sustainable development activities as a public relations tool to win support from key stakeholders and to preserve the legitimacy of their operations. Therefore, there is potential for corporations to use sustainability accounting techniques to aid management in planning, control and decision-making for the social and environmental impacts and sustainable development activities (Bebbington et al., 2014).

The Malawi Government has made some progress towards achieving the SDGs. Table 7.1 below summarises the SDGs progress for the year 2020. The first column outlines the SDGs, and the Key Performance Indicators (KPI) used to measure the goals. Next, the "Year 2020 Progress" column outlines the actual achievement as per the government review of progress in 2020. Finally, the "Target" column contains the targeted performance expected to be achieved by 2020. Despite the progress the government has made towards achieving the SDGs, the figures show more to be done to meet the target. As discussed earlier in the chapter, fulfilling the achievement of SDGs cannot be achieved without collaboration between the government and other sectors. Therefore, it is sensible for mining companies to support the Malawi government in meeting the SDGs targets.

Table 7.1 – Malawi Government SDGs performance summary

SDG (KPI)	The year 2020 progress	Target	Comment on performance
SDG1: End Poverty (Percentage of people living below the poverty line)	51.2%	41%	10.2% short of the target. Population living in poverty remains relatively high
SDG2: End Hunger (undernourished)	20.8%	21.3%	A slight decrease in the malnourished population. But still slow progress
SDG 3: Ensure healthy lives and promote well-being (health worker density)	20%	20%	On target. But the KPI indicator set at a low target
SDG 4: Quality Education (youth literacy)	83%	83%	On target
SDG 5: Gender Equality (Women in managerial positions)	24%	40%	16% short of the target. Gender inequality is on the increase
SDG 6: Clean Water and Sanitation (access to essential services of clean water)	67%	100%	33% short of the target. Rural areas have the lowest access to safe water
SDG 7: Affordable and Clean Energy (Households using solid fuel for cooking)	98%	60%	38% above the target. On course to achieve the 2020 overall target
SDG 8: Decent Work and economic growth (GDP growth/employed person)	2.9%	10%	7.1% short of the target. The unemployment rate has significantly increased
SDG 9: Industry and innovation (Value added as a proportion of the GDP)	9.1%	25%	15.9% short of the target. Intermittent power and high operational costs have contributed to the closing down of companies
SDG 11: Sustainable settlements, clean cities (Urban population in slums)	65%	33.4%	31.6% short of the target. Improved by 1.7% from 2014 to 2020
SDG 13: Combat climate change (local council climate change strategies)	16%	100%	Despite an increase from 9% in 2016, the 2020 figure is short of the 2030 target.

Source: (compiled by author adapted from GoM, 2020)

The mining sector cannot maximally contribute to all of the SDGs provided in Table 7.1. Based on this view, this study focuses only on the SDGs where mining companies have the best opportunities to contribute to achieving the goals.

7.2.1 SDG1: End poverty

Owing to increased poverty levels, the government launched the Malawi Poverty Reduction Strategy (MPRS) in 2002, focusing on promoting sustainable growth for the poor, improving living

standards for the vulnerable, and promoting good governance (GoM, 2018). But the strategy did not achieve its intended benefits. Hence, according to IMF (2017), approximately 50% of the Malawi population is poor. This poor population is living below the poverty line of an average of US\$1.90 per person per day. Additionally, by 2020, the progress towards reducing hunger was 10.2% less than the target (see Table 7.1 above). According to the MWEITI report, the extractive industries sector in Malawi contributes approximately US\$13.6 million in revenue to the economy, collected through taxes and royalties (MWEITI, 2016). However, it calls for proper governance structures and revenue management strategies by the government to maximise the collection and reinvest it to benefit the communities. For instance, in recent years, the Malawi government lost US\$43 million in revenue from a single mining company through tax breaks and poor tax planning (Action Aid International, 2015). Therefore, the SDG1 – end poverty target cannot be achieved without appropriate revenue accountability by various sectors, including mining.

7.2.2 SGD2: End Hunger

Like most sub-Saharan African countries, Malawi extensively relies on rain-fed agriculture for food security, such that farming is the primary source of food supply. According to the IMF (2017), 25% of the Malawi population cannot satisfy their food needs, especially in rural areas. The situation has worsened due to frequent droughts and floods primarily driven by climate change. Table 7.1 above shows that by 2020 the malnourished population was 20.8%. Despite this being better than the regional average of 21.3%, more is still needed to achieve zero hunger by 2020. Since most mining companies are based in rural areas, there is a high potential for them to contribute towards the achievement of SDG 2 (see Table 7.2 below).

In this study, field visits to various mining communities in the rural areas confirmed that food shortage is a serious case. The general view of the local communities was summarised by a participant in a focus group discussion in Phalombe District:

“Due to inconsistent rains, we have been unable to harvest enough food to meet our needs. In the past, we used to supplement our food needs by buying from ADMARC (Agriculture Development and Marketing Corporation), but recently their warehouses are always out of stock. As a result, private businesspeople have taken advantage of our vulnerable situation by selling the produce at very high prices which we cannot afford. Therefore, we hope that the coming in of mining companies will provide us with employment opportunities so that we can get some money to buy food to support our families.”
(CMTM5).

The above quote outlines the community’s expectation that the mining company would help alleviate social needs. In social accounting, an organisation is expected to act in the public interest in contributing to the well-being of society (Bebbington et al., 2014; Gray, 2002). However, businesses rely on government support to effectively address societal needs. For example, a government representative confirmed the shortage of food supply in ADMARC silos, the leading government-owned storage warehouses. The comment by the focus group discussion also emphasises the need for intervention by the government and other institutions.

Additionally, most people living in the rural mining communities depend on rain-fed agriculture, with subsistence farming as their occupation and source of livelihood. However, the persistent dry spells and armyworm infestation has caused a significant decline in productivity (World Bank, 2019). In the absence of transition pathways and strategies to support rural communities either by the government or the mining companies operating in the areas, hunger remains a critical societal challenge that needs to be addressed.

7.2.3 SDG 3: Ensure healthy lives and promote well-being

According to Table 7.1 above, the Malawi government achieved an SDGs target of 20% to ensure healthy lives and promote well-being. However, the target of 20% health workers density in the communities is too low. More effort is needed if the target of 100% has to be reached by the year 2030. The Malawi population is affected by several health setbacks including malaria prevalence, HIV/AIDS, tuberculosis and malnutrition (GoM, 2018). This situation is worsened by the low level of government investment in the health sector. For instance, currently, Malawi's per capita investment averages only US\$40, which is the weakest in the region and is below the Southern Africa Development Corporation (SADC) region's US\$147 (GoM, 2018). These statistics indicate that not much has been done to improve health and well-being. As has been the case with most sub-Saharan African countries, mineral extraction activities have brought about several health issues in Malawi. First, a visit to one of the mining sites in Karonga district found an abandoned mining site that became a breeding site for mosquitos, increasing malaria. One of the community members in the area confirmed the high prevalence of malaria in the surrounding villages in the rainy season, likely associated with the abandoned mine. Secondly, most of the mining company employees interviewed in this study indicated a lack of awareness of any risks they may be exposed to by working in a mineral extraction company. Based on these findings, there is a need for mining companies to implement strategies that would reduce adverse health impacts on the communities and contribute to SDG 3.

7.2.4 SDG 4: Quality Education

Table 7.1 above shows that the Malawi Government has made significant progress (83%) in providing quality education. However, the percentage used youth literacy as a KPI. A person is considered literate if they can read and write a simple sentence in any language (GoM, 2019). Based on this information, the calculated percentage is restricted to youths and contains those who did not complete basic education. According to the latest Malawi population census, only 68.6% of persons aged five and above are considered literate (GoM, 2019). And 19% of people in the same age bracket have never attended school. The majority of the literate population live in urban areas of the country. Despite the construction of school blocks by the government and mining companies, it was evident that children walk as far as 10 miles to access the nearest primary school in some locations (see Table 7.2 below). In addition to the shortage of infrastructure, it was observed that some schools had inadequate teaching staff. A mining company manager acknowledged this challenge and added the following:

“We went out of our way to support the government in constructing the school block for the community. It is the responsibility of the government to provide staffing and other resources to keep the school running. The government is also responsible for maintenance of the infrastructure.” (MCMG1)

The interview with government officials revealed a lack of agreement with the mining company regarding resourcing and maintenance of the school blocks in the area. However, without proper agreement on project implementation, resourcing and maintenance, issues of accountability and sustainability are inevitable. Thus, despite progress made to meet SDG 4, there is much to be done by the government and other sectors, including mining, to meet the 2030 target.

7.2.5 SDG 6: Clean Water and Sanitation

According to Table 7.1 above, approximately 67% of people in Malawi have access to clean water. However, the rural communities constitute most of those who do not have access to clean and safe drinking water. The consensus amongst the mining community interviewees was that many of them depend on water from wells. Some mining companies made an obligation to support the communities by providing piped water. For example, Paladin Ltd committed US\$8 million towards the supply of water in Karonga District to support 40,000 households (Mzembe and Meaton, 2014). However, the project succeeded in benefitting the people living in town and not the rural community where the mineral extraction takes place. The uranium mine is located approximately 52 kilometres away from the town. The study observed that the mining communities continue to rely on untreated water from wells. Reliance on unsafe water posed several challenges as explained by a traditional leader:

“Our village is far away from streams where we fetch drinking water. Our women travel for between 5 and 8 miles to access a well with clean water. The situation becomes worse in the dry season when our nearest stream dries up and there is no water nearby. We hope that the mining company will help us one day so that we can have a borehole in our village.” (TRDL1)

The sentiments by the traditional leader above were echoed by community members in the other mining communities sampled in this study. The use of untreated stream water exposes the villagers to health risks arising from pollution and other factors. There was evidence that some mining companies supported the communities by drilling boreholes. However, the communities were tasked with the responsibility to maintain broken boreholes. It was evident that most communities could not fulfil their roles due to a lack of financial resources. Lack of funds for maintenance led to several neglected boreholes in the mining communities. Hence, the community support projects

remain unsustainable without proper agreement between the mining companies and the government project rehabilitation strategies.

In visits to the mining sites, several themes were identified as potential areas for mining companies and the Malawi government to maximise their contribution towards SDGs (see Table 7.2 below).

Table 7.2 – Current situation and potential areas of improvement

SDG	Current situation	Potential areas of improvement
SDG 1 – Poverty reduction	Mining communities located in impoverished remote areas. The areas suffer shortage of employment and sources of income	Local villagers could be employed as cheap labourers in the mining companies. Some valuable by-products of mineral operations could be donated to villagers
SDG 2 – Hunger reduction	Farming is the main source of livelihood for the mining communities. Displaced communities have lost fertile land and source of clean water for irrigation	Residents could be provided with enough compensation for resettlement. Dams could be constructed to provide the communities with safe water for drinking and irrigation
SDG 3 – Good health and well-being	Mining waste is not safely disposed of in some of the mining sites visited. Shortage of health facilities in most sites	The government could ensure sufficient regulation and enforcement mechanisms for waste disposal. Mining companies could contribute to health facilities through CSR
SDG 4 – Quality education	Shortage of schools, teaching materials and teaching personnel. In some mining communities, children travel as far as 10 miles to access primary education	Mining companies could contribute to building of more schools and support provision of educational resources
SDG5 – Gender equality	Mining reports showed that very few women work in mining companies in Malawi.	Mining companies could provide more employment opportunities to women. The government could regulate the percentage of women employed by institutions
SDG 6 – Clean water and sanitation	Some mining sites were unsafely abandoned after mineral extraction activities, causing water contamination. Some communities experienced drying up of streams as an impact of mineral extraction	The government could institute specific guidelines and enforce regulation on abandoned mines. Mining companies could contribute more resources for provision of safe drinking water
SDG 7 – Affordable and clean energy	Mining companies in Malawi depend on electricity, diesel generators, coal and uranium (on a small scale). Local communities mostly use firewood which contributes to deforestation	The government could support more use of electricity than coal and diesel. Mining companies could invest in wind and geothermal energy systems and solar power

Table 7.2 (Continued)

SDG	Current situation	Potential areas of improvement
SDG 8 – Decent work and economic growth	Some mining companies depend more on expatriates than employing locals. Additionally, locals are paid far less wages than expatriates	Mining companies could provide employment opportunities to locals and pay them fairly.
SDG 9 – Industry, innovation, and infrastructure	Mining sites are located in remote areas with poor roads, bridges and buldings.	Mining companies could contribute more to construction of structures for their use and the local communities
SDG 10 – Reduced inequalities	Mining communities suffer high levels of inequality in health, education, wealth and income/consumption, distribution of political power, and gender	Mining companies could reduce this through: Recruitment of more women, promoting girls’ education, provision of more educational and health facilities
SDG 11 – Sustainable cities and communities	Local communities are adversely affected by environmental pollution, inequalities, rising crime rates and other impacts of mineral extraction activities and growth of mini towns surrounding the mineral sites	The government could improve enforcement of the environmental laws. Mining companies could support the government in provision of security services and equitable distribution of resources
SDG 13 – Action against Climate Change	Most mining sites are cleared of vegetation, leading to drying up of rivers and loss of marine life. Some mining companies heavily use coal and diesel generators, adversely affecting the environment	Mining companies could invest in planting and preserving vegetation surrounding the mining sites. The companies could reduce carbon footprint and climate change effects through use of sustainable energy
SDG 16 – Peace, justice, and strong institutions	There is lack of transparency and access to information relating to mineral extraction activities. This raises suspicions of corruption and lack of accountability to stakeholders	The government and mining companies could work collaboratively in improving transparency and accountability in the sector
SDG 17 – Partnerships for the sustainable development goals	There is lack of collaboration between the government, mining companies and the local communities in promotion of SDGs	The government and mining companies could work collaboratively in engaging the communities and other stakeholders in SDGs promotion

Source: Constructed by the Author from interviews and documentary analysis

7.3 Challenges faced by mining companies and how they affect their contribution towards sustainable development

Implementing CSR practices in society is essential to all stakeholders, inclusive of policymakers (government representatives and mining company managers). Similarly, SDGs aim to solve challenges society faces (such as poverty, hunger, health care, education, inequalities and

environmental pollution/degradation). As discussed earlier in chapter 5, all stakeholders have a role to play in the mining arena if successful CSR and SDGs implementation are to be achieved. This section reflects on the challenges faced by mining companies in Malawi as they contribute to sustainable development through CSR practices. Many mining company policymakers interviewed highlighted several factors that derailed their efforts to support sustainable development.

7.3.1 Lack of government support

One manager of a mining company pointed out the issue of lack of the government's complementary support:

“As a company, we went out of our way to build a clinic and school blocks for the community. We expected that the government would complement this effort by supplying qualified medical personnel and medical supplies for the clinic. Additionally, we expected them to supply schoolteachers. To our surprise, there has been no support, such that to date staff working there do so voluntarily. Lack of support has discouraged us from building further infrastructure in other communities.” (MCMG1)

Mining companies saw this as a challenge because they are incorporated citizens of Malawi, and therefore their development efforts are to be supported by the government. This claim emphasises that CSR is a voluntary initiative to a corporation and is geared mainly towards self-interest and aligned to the core organisational strategy. The firm is a co-citizen in society (Aßländer and Curbach, 2014). Hence, mining companies participate in community development activities to support the government and as good citizens of society (Scherer & Palazzo, 2007). The overall responsibility for the social welfare of all citizens lies with the government. Inability to support the mining companies in community development is, therefore, a form of social irresponsibility.

In a triangulation interview, a representative of the Malawi Government expressed awareness of the lack of resources to support development initiatives in some mining communities but explained that the communities in question were not in their immediate plan. He stated that the government adheres only to expenditure within parliamentary approved budgets.

7.3.2 Lack of protection from foreign competition

Another mining company policymaker emphasised lack of security by the government of home industries against foreign competition as a critical challenge that affects profitability and resources to support CSR activities:

“Cement is the main product of our mineral extracts. Recently the Malawi Government has signed a zero-tax agreement with foreign companies such as Dangote Cement Company from Nigeria to import tax-free products. Their cement is sold at a low price such that we cannot compete with them. This practice is killing local companies such as ours. If we cannot make profits due to lack of legal protection, where do you expect us to get resources to fund sustainable development projects?” (MCMG6)

This argument is sensible as mining companies are business entities whose aim is to maximise shareholders’ returns on investment. And it is out of the profits the mining companies make that they fund CSR activities. The expectation of the mining companies is for the government to provide a conducive business environment for them to operate. In this case, the role of the Malawi government as the political institution is to formulate policies, rules and regulations that facilitate arena activities (Georgakopoulos & Thomson, 2008; Renn, 1992). Foreign companies exploit the existing regulatory gap to import products at low cost and increases their competitive advantage over locally based companies. Our study revealed the existing conflict of interest facing the

Malawi government in making cement affordable to the poor Malawian communities by allowing cheap imported products at the expense of locally produced products.

7.2.3 Lack of clear government sustainable development strategy

Another mining company manager highlighted the lack of clear government vision or strategy for extractive industries' contribution towards sustainable development:

“There is currently no clear vision or strategy by the Malawi government regarding how mining companies are expected to contribute to sustainable development. The government focus is on agriculture, ignoring mining and other private sector companies. The government is expected to lead by example by treating all sectors equally and not just favouring a few.” (MCMG4)

In March 1998, the Malawi government made an effort to address the need for a national development policy by launching the Vision 2020 policy framework. The vision aimed to achieve food security, poverty reduction, equal opportunities for all and technological advancement by the year 2020 (GoM, 2019). The Malawi Growth and Development Strategies (MGDS) are five-year short-term implementation strategies of this vision. The Malawi Government recognised the importance of mining to the economy by including the sector as a key priority area in the MGDS II. The MGDS II covered the period between 2011 and 2016. But in the MGDS III, which covers the period from 2017 to 2022, extractive industries are entirely excluded from the main priority areas. Vision 2020 failed miserably after achieving only a few aims; hence it was replaced by the new vision called Malawi 2063 (MW2063) in January 2021.

An assessment of the factors that contributed to the failure of the old Vision 2020 provides evidence that the same issues are likely to affect the new MW2063. Firstly, there is a lack of a

clear short-term implementation strategy. For instance, how and when specifically will the different sectors (including mining) be empowered to support the implementation of the vision? Secondly, institutional leadership and the structure of the implementation of the vision are not clearly defined. For example, apart from the National Planning Commission, which other institutions will champion the implementation? Thirdly, how will the issue of lack of political will be dealt with? For instance, according to the Malawi constitution, the presidents have a 5-year term of office and can be re-elected once. Available evidence shows that a change of political leadership leads to a shift in priorities and strategies. How will stakeholders be assured that future presidents and political parties prioritise MW2063? Lastly, Vision 2020 was adversely affected by natural economic shocks such as climate change, persistent droughts and the Covid 19-pandemic. Natural disasters or economic shocks will likely occur in the future. There is no clear government strategy on resilience and preparedness against economic shocks to ensure the continued viability and sustainability of the vision.

7.3.4 Lack of community support in development projects

Another challenge highlighted by the mining company policymakers is the lack of support by the local communities in implementing community development projects. The following response by a mining manager summarises the issue:

“There is a wrong general perception by the local communities that the mining company has to do everything regarding the CSR activities and that the communities are just recipients. We expect the community to appreciate the donation we give to them by providing casual labour such as sand and help to mould bricks for construction. They have to know that we are doing these projects for their benefit and not ours.” (MCMG5)

The above claim suggests a lack of community participation in the development projects. Mining companies believe that it is unfair for them to transport casual labourers from other communities

to help provide basics such as sand. However, a corresponding interview with local community representatives in a focus group discussion provided a different view:

“The mining company managers think that they know our needs; hence they decide for us all the community development projects. They assume that they have the knowledge and education to decide projects the community needs. They should have consulted us first. If a project is imposed on us, how do they expect us to support it?” (CMTM5)

It is evident from this quote that the expectation of the community members is to be involved in decision-making regarding CSR activities in their areas. Their resistance in supporting community development projects is a response to their lack of involvement. The expectational gap gives rise to conflicts that derail CSR and community development projects.

7.4 The nature of existing community development activities carried out

Mining in Malawi is at its infancy stage; consequently, most companies are yet to engage in more community development activities. Table 7.3 below outlines the CSR initiatives carried out. The impact and magnitude of the CSR activities is further explained in Table 7.2 above.

Table 7.3: Mining company CSR initiatives

Company	CSR initiative	CSR/SDG Theme
Paladin (Mw) Ltd	Construction of roads, bridges, ten school blocks, two clinics rehabilitated, boreholes, piped water supply, farm inputs provision, employment of local community staff	Infrastructure, education, health, water and sanitation, agriculture/food security, job creation & economic growth
Mkango Resources Ltd	Rehabilitation of six school blocks, road construction, donation of pea seeds to 1000 families, employment of locals	Infrastructure, education, agriculture, job creation and economic growth
Globe Metals and Mining	Planned resettlement and relocation of 250 families with an estimated total of about 1,400 people. Provide donations to these people to meet basic needs. Drilling of boreholes	Infrastructure, Education, Health, Water and Sanitation
Terrastone Ltd	Donation of construction stones for local people to collect and sell as their source of income. Drilling of boreholes	Business development, infrastructure, job creation and community development
Shayona Cement Ltd	Main road construction from Kasungu Town to the site, school block construction, the building of a police office, supply of drugs & medical equipment, tree planting and distribution support, employment of local staff	Infrastructure, health, education, job creation and economic growth
CPL Products Ltd	Donation of limestone for local people to collect and sell as their source of income, school block construction, distribution of oil expellers and sewing machines, donation of a maize mill to the community and community use, donation of bicycles (known as Kabaza) for the community to hire out	Business development, infrastructure, job creation and community development

CSR initiatives: Compiled by the author from documentary analysis

The CSR activities carried out by the mining companies are mainly philanthropic (Table 7.3). Such projects are carried out within the mining communities. Their implementation and sustainability depend upon good relationships between the mining companies and the local communities. Hence

stakeholder engagement (see chapter 6) is key to ensuring that CSR activities are carried out to the satisfaction of the communities and contribute to SDGs.

7.5 Opportunities to maximise achievement of SDGs through the application of the extended Arena Concept

In Chapter 5, through applying the arena concept, the study explored the mining arena participants' roles, power structures, engagement and communication mechanisms, beliefs, philosophies, values, accountability and governance systems that contributed to the rise of conflicts in the Malawi mining arena. The arena concept enabled the author to explore the engagement processes, accountability, and legal and governance gaps in the arena that influenced the sustainable development agenda and the drive to promote human rights (Denedo et al., 2017; Georgakopoulos & Thomson, 2008; Renn, 1992; Tregidga, 2013, 2017).

However, the previous studies (Georgakopoulos & Thomson, 2008; Renn, 1992) applied the arena concept in a localised context; for instance, just focusing on mining companies that operate in Malawi. As previously observed, this exposes the process to political influence, and regulatory and governance gaps that negatively influence the aim of maximising the contribution towards meeting the SDGs. This study suggests collaborative efforts in the application of the arena framework. This means expanding the arena to include other countries in sub-Saharan Africa. Some mining companies globally have existing alliances with other institutions sharing business and community development activities (Yakovleva, 2008). These existing partnerships are an opportunity for the mining companies to work together in sharing knowledge and information in their quest to contribute to SDGs. On this basis, this study proposes to extend the arena into an international context focusing on Sustainable Development Goals. However, according to

Yakovleva et al., (2017), there is a need for clear leadership from SDG flagship organisations to orchestrate the transition from traditional localised CSR and stakeholder engagement strategies to strategies that operate along regional or global lines. Figure 7.2 suggests organisations that would be key to providing political and legal direction in promoting SDGs.

Figure 7.2: Suggested improvement: Extended Arena focusing on SDGs

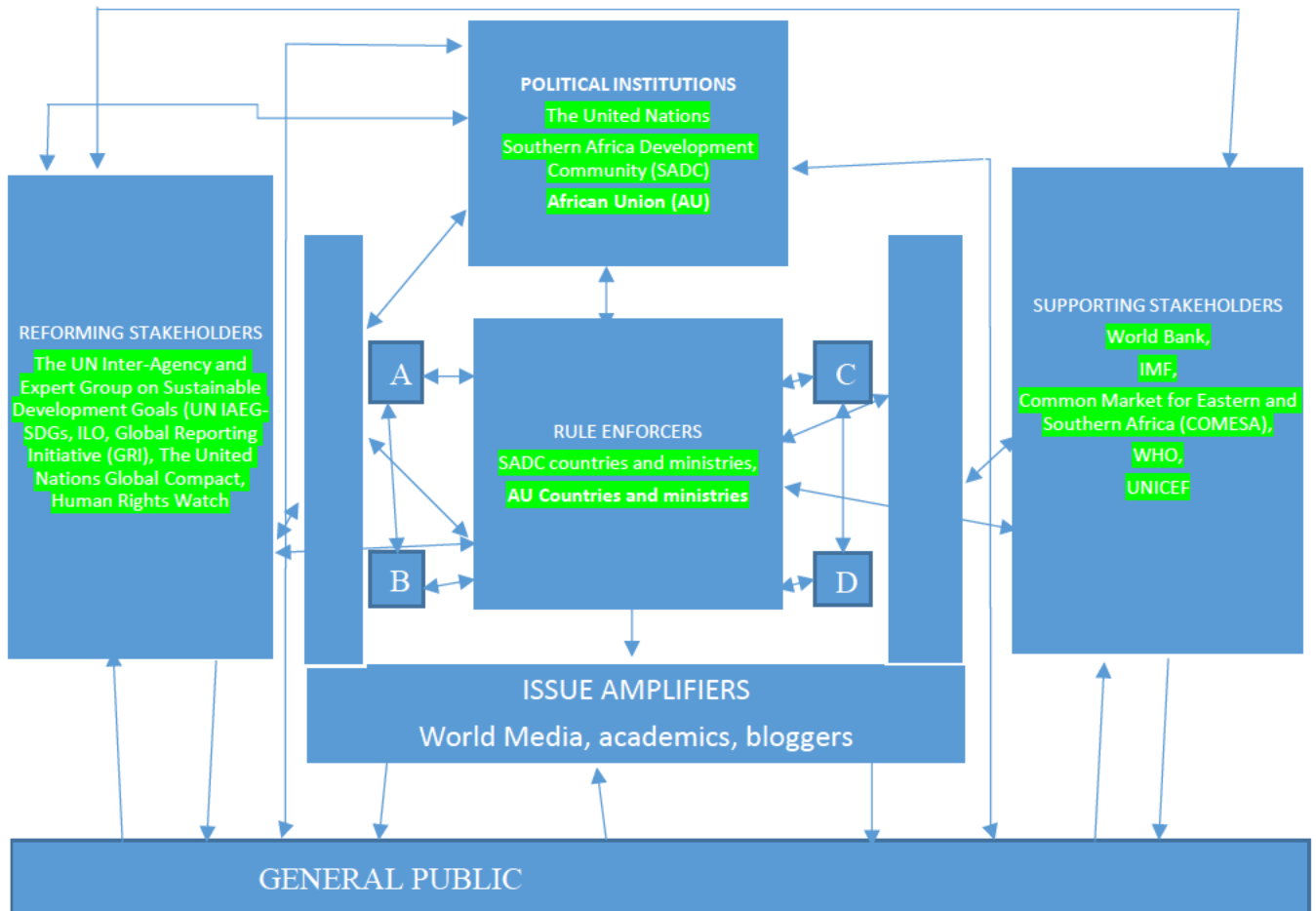


Figure 7.2: (Georgakopoulos & Thomson, 2008; Renn, 1992: Adapted by the author). Mining companies represented by boxes A, B, C, D

In Figure 7.2 above, the arrows represent “giving and receiving of accounts”, including the engagement and interaction routes among various arena participants (Georgakopoulos & Thomson, 2008, p. 1121). The arena consists of political institutions (UN, SADC, AU) responsible

for formulating policies and rules. Secondly, rule enforcers (Governments and their ministries in SADC and AU) ensure compliance by participants with rules and regulations and coordinate participant negotiations and interactions. Thirdly, mining companies formulate and implement CSR and SDG policies. Fourthly, supporting stakeholders (World Bank, IMF, COMESA, etc.) legitimate or provide support to participants' activities. Fifth are the reforming stakeholders (UN agencies, other NGOs) who oppose or reform arena participants' activities. Sixth are the issue amplifiers who observe interactions and mobilise support against specific actions, and finally, the general public, who are the wider audience affected by arena activities (Georgakopoulos & Thomson, 2008; Renn, 1992).

As outlined in chapter 4 and 5, the Malawi mining community members are exposed to several environmental, social-economic challenges arising from mineral operations. A community member in a Focus Group Discussion had this to say:

“Our communities have experienced serious challenges as a consequence of mineral extraction activities. Some of the challenges include deforestation, environmental pollution, loss of farming land due to displacements, loss of income generated through fishing due to drying up of streams and outbreak of diseases due to unprotected abandoned mines. We have on several occasions reported these issues to the government, and we have been promised that things will change for the better, but we are still waiting for that to happen.” (CMTM1)

The passive role of the Malawi government in dealing with these issues confirms the claim by Reed (2002) that in mineral resource-rich developing countries, the regulatory role of the state in CSR and related practices is highly ineffective. The issues highlighted in the claim, therefore, call for international intervention. In response to societal challenges, the United Nations called upon

its members to sign up for 17 SDGs to improve people's well-being by reducing hunger, poverty and inequalities, and promotion of justice, peace, education, health, economic growth (UN, 2016). Achievement of the SDGs would solve the challenges faced by the mining communities in Malawi and other sub-Saharan African countries. Despite significant efforts by the UN and other political institutions to support organisations and countries to implement the goals, the institutions are yet to assume their leadership role in implementing the SDGs. The extended arena framework provides opportunities to political institutions to benefit from international collaboration in providing leadership of the SDGs agenda.

One of the key findings of this study suggests weak governance and lack of enforcement systems by the Malawi government to regulate mineral extraction activities. Despite the critical role businesses are expected to play in contributing to sustainable development, the state also has an essential role in enforcing developmental and human rights regulations (Lauwo et al., 2016; Sikka, 2011). The extended arena framework (Figure 7.2) places responsibility on the countries in the SADC and AU to enforce regulations and standards that promote SDGs. There is a need for governments and their ministries to encourage businesses to connect with the SDG Hub, which provides direction on how companies can develop and align their policies with current sustainable development initiatives (WBCSD, 2016). Additionally, a detailed guideline on how companies can embed SDGs in their strategies was issued by the World Business Council for Sustainable Development (GRI et al., 2015). The international frameworks provide an opportunity for countries and their ministries to enforce and monitor progress towards the achievement of SDGs.

One of the challenges revealed by the study was the lack of coordination and information sharing amongst arena participants on issues relating to CSR and sustainable development. The study

found that some mining companies like Paladin Plc have well-structured CSR policies and strategies aligned to SDGs whilst others are uncoordinated. A member of a Non-Governmental Organisation highlighted this:

“The concepts of CSR and SDGs are interpreted differently by the mining companies; each company carries out its own community activities using its own strategies. There is no exchange of knowledge and experience amongst mining companies, the government and other sectors. As a result, there is duplication of effort with minimum progress in terms of community development.” (NGOR2)

This argument is important, especially with the introduction of SDGs globally rather than localised initiatives. Mining companies can improve their commitment to achieving SDGs by sharing knowledge and experience in geological information and research, governance, accountability, networks, and investment opportunities (Yakovleva et al., 2017). In the extended arena framework, mining companies have the opportunity to share their knowledge and experience with other sectors and organisations at national, regional and global levels. This initiative is in line with the recently published report by the United Nations Development Programme (UNDP), which affirmed the UNDP aim of ensuring that all mining companies embed SDGs in their sustainable development programs. That achievement of the SDGs is dependent upon successful networks and collaborations between mining companies, governments, other sectors, civil societies, communities and other stakeholders (UNDP, 2016a). Mining companies and the government of Malawi have the opportunity to learn from other companies and sectors in the region that have progressed in their contribution towards the achievement of SDGs.

7.6 Chapter Discussion

Findings in this chapter highlighted that the Government of Malawi prioritises agriculture above all other sectors in its strategies to promote sustainable development and achieve the SDGs. However, the country's vulnerability to floods and adverse effects of climate change has significantly slowed down economic growth and the speed of lowering poverty levels (IMF, 2017). In the absence of clear strategies to promote resilience against natural disasters such as floods, drought, and Covid 19, progress towards achieving SDGs continues to be adversely affected. Based on the analysis done in this chapter, it was found that mining companies have made some progress in their contribution towards SDGs. However, despite some progress in CSR initiatives to promote sustainable development, the benefits are outweighed by the adverse impacts such as political influence, corruption, gender inequality, inadequate compensation and loss of fertile land. Other factors identified as having slowed down the mining companies' progress to achieve SDGs include insufficient support by the Malawi government, lack of protection from foreign competition, unclear SDGs strategy, and reluctance by the mining communities to support development projects.

This study suggested the multisectoral and multi-regional approach by the Malawi government and the mining companies in their quest to achieve the SDGs. The extended Arena Concept has enhanced the understanding of this approach. Hence, instead of focussing on the roles, interrelationships and engagement dynamics between local actors (Renn, 1992; Georgakopoulos and Thomson, 2008), the extended arena approach includes actors from other sectors and regions in their policy decisions. For instance, SDG strategy implementation would involve the Malawi government, different sectors within the country, other countries, and sectors within sub-Saharan Africa. This collaborative approach is supported by SDG 17.

The SDGs have provided mining companies with a moral duty to positively respond to challenges faced by society (Yakovleva et al., 2017; UNDP, 2016a; WBCSD, 2016). The response to the shortage of basic needs such as food and water cannot be overemphasised. Therefore, there is a need for the mining companies to contribute to sustainable agriculture and food security through the provision of farm inputs to local communities, supporting irrigation schemes, supporting agriculture societies, provision of resources for training local communities and other areas.

7.7 Summary

This chapter examined how the mining companies in Malawi have contributed to the SDGs. In addition, the chapter explored the challenges faced by the mining companies in their contribution to sustainable development. The chapter began by discussing the linkages between mining and sustainable development. In particular, SDGs were mapped against MGDS III and the African Union Vision 2063. It further established the SDGs metrics tracing the progress the Malawi government has made towards achieving SDGs. The gaps were identified, laying the foundation for the mining companies to contribute to the key SDGs, namely: SDG1, SDG2, SDG3, SDG4 and SDG6. The chapter also identified challenges met by mining companies as they aim to contribute to the achievement of SDGs maximally. This discussion was followed by an outline of community development projects implemented by the mining companies and the importance of maintaining relationships with stakeholders. The final part of the chapter identified opportunities available to the government of Malawi and the mining companies to enhance their contribution to SDGs achievement. Particularly, the extended Arena Concept was introduced, paving the way for a multi-sectoral and collaborative approach to achieving the SDGs.

CHAPTER 8 RESULTS AND DISCUSSION: MOTIVATIONS FOR MINING COMPANIES TO ENGAGE IN CSR AND CORPORATE ACCOUNTABILITY

8.1 INTRODUCTION

This chapter explores the motivations that drive mining companies in Malawi to engage in Corporate Social Responsibility and accountability. Decisions to undertake CSR are influenced by management and employees' values and perceptions (Muthuri & Gilbert, 2011; Mzembe et al., 2016). Therefore, understanding company management motives for engaging in CSR and accountability practices would help the government and other stakeholders know why mining companies support or fail to support certain community development projects. Additionally, understanding the community members' perceptions of CSR initiatives would help mining companies and the government pursue development projects that meet the communities' needs. Through the lens of the interpretive approach, this study delves deeper into the values, beliefs and norms of social actors and practitioners involved in the establishment and enacting of CSR, in the process examining the factors that drive them to engage in CSR and corporate accountability. An improved understanding of CSR and accountability practices is key to formulating strategies that would accelerate the mining companies' contribution to the SDGs' achievement.

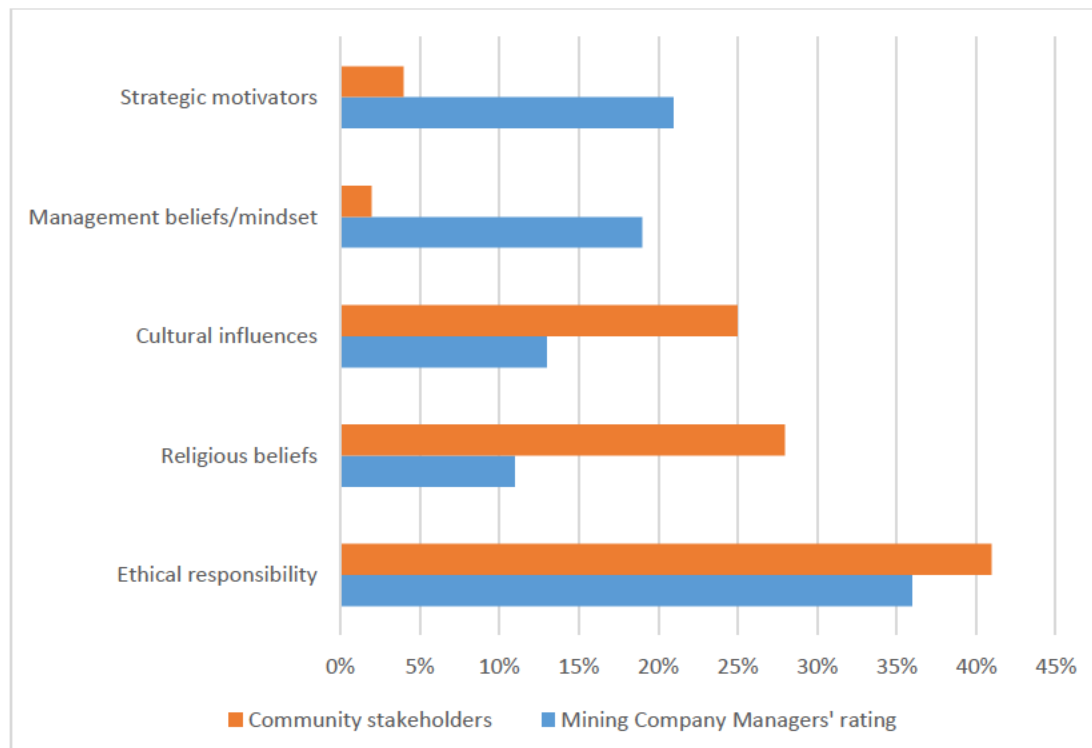
The rest of the chapter is organised as follows: Section **8.2** examines the motivations of mining companies to engage in CSR activities. Additionally, a comparison is made between the company motivations and the community members' perceptions/values towards the identified motivating factors. Based on the analysis of the similarities and differences, the impact of the perceptions/values on CSR and corporate accountability is established. Section **8.3** considers the factors that drive mining companies to pursue corporate social accountability. The section

critically analyses the various factors and how these impact the drive to improve transparency and accountability in the mining sector. And finally, section 8.4 concludes the chapter.

8.2 What motivates mining companies to engage in CSR activities?

This study found out that in the Malawi mining arena, mining company policymakers' engagement in the CSR agenda is driven by a mixture of factors including ethical responsibility, religious values, cultural values, management mindset and strategic factors. This finding is contrary to the earlier literature (see Sethi, 1975; Wood, 1991), who claimed that a business's pursuance of CSR initiatives is motivated by the quest to improve the firm's social performance. This study also contrasts with the study by Mzembe & Meaton (2014), which established that externally generated pressures are the main drivers of the CSR agenda in the mining industry. Figure 8.1 below summarises data from the interviews outlining the critical motivational themes, mining company management perceptions and community stakeholder perceptions.

Figure 8.1: Mining company motivations



8.2.1 Ethical responsibility

A majority of the interviewees for both categories (36% of mining company managers and 41% of mining community members) concurred that ethical responsibilities are the main factor that influences mining companies to adopt the CSR agenda. Mining company policymakers stated that they give to the community as influenced by their desire to fulfil their moral duty to society. A mining company manager expressed this view in summary:

“As a company, we cannot stand seeing the community suffering and lacking basic necessities. We feel that we are part of the community and therefore we feel ethically obliged to give.” (MCMG1)

This claim affirms the company's integration with the community, as evidenced by implementing CSR practices that addressed basic community needs like food, water, and shelter. Similarly, another mining company manager stated that managers incorporate CSR strategies to give back to the community for allowing the company to operate within the community:

“We cannot turn a blind eye to the needs of the community who sacrificed their land and other resources to allow the company to operate within their backyard. Therefore, we implement community development projects as a pay-back for their sacrifice.” (MCMG3).

Similarly, a traditional leader had this to say in support of the community expectations regarding philanthropic CSR activities by mining companies in their area:

“It is evident to the mining company that we live in a community that is short of basic necessities including food, water and medical supplies. They (the mining company) cannot fold their arms and watch while their community is suffering. Therefore, as they extract minerals from our land, we expect them to help with the basic community needs.” TRDL4

The expressions by the managers and community leaders above conclude that Malawi's social-economic status drives businesses to engage in philanthropic CSR practices that are mainly

targeted to address the local community's needs within which the business is operating. It is evident from the narration by the traditional leader above that addressing basic community needs is what matters most in the perspectives of the local community members. This factor explains the high score (41%) on ethical responsibilities by the community members. Similarly, the company's moral duty to society improves its legitimacy and corporate citizenship (Matten & Crane, 2005; Scherer & Palazzo, 2007). Hence, it is a high score (36%).

8.2.2 Religious beliefs

A larger proportion (28%) of the community members interviewed perceive that religious beliefs are a significant factor that drives CSR practices in their communities. A few mining company managers (11%) explained that their companies are influenced by religious beliefs to carry out CSR activities. The study found that some mining company policymakers were devoted Muslims and strongly influenced the board to promote CSR initiatives. One of the managers quoted a verse from the Qur'an (2:215):

“Whatever of your wealth you spend, shall (first) be for your parents, and for the near of kin, and the orphans, and the needy, and the wayfarer; and whatever good you do, verily, God has full knowledge thereof.” As a company, we give dividends to our shareholders and implement CSR activities to the community. Through this God blesses our company to succeed and make more profits.” (MCMG6)

This expression highlights the belief by the mining company managers that the more they give, the more the company is blessed by God and the more the company succeeds. In this case, the manager's religious values motivate them to carry out CSR activities. Similarly, a member of the community narrated:

“As Muslim believers, our natural reaction is to give for a charitable cause. We believe that we are like one body with all humanity around us; if part of the body suffers, then the rest of the body is in pain. With this attitude, we believe that the mining company will not withhold its wealth, but will share with the community which is in need.” (CMTM1)

The member in question explained that as devoted Muslims, members of his community donate clothes and other basic needs to the poor in society. Additionally, during Ramadan (The holy month of fasting), they share *Iftar meals* (meals served in the evening to break the fast) with those in need. Similarly, a respondent from a Christian community added:

“The Bible says in Proverbs 19:17: “Whoever is kind to the poor lends to the LORD, and he will reward them for what they have done”. Compassion, charity and giving are our core values as a Christian community. As the mining company has become part of our community, we believe that they will emulate our values and use their profits in giving back to the community.” (CMTM3)

In addition to the quote above, the member explained that after weekly church gatherings, the church members divide themselves into groups and visit the sick in the nearby hospitals donating food, clothing and blankets to the needy patients. He further explained that their church dedicates some weeks to donating basic necessities to the widows and orphans in the community.

It is evident from the findings that a larger percentage of the community members interviewed (28%) perceive that religion influences the CSR agenda compared to only 11% of the mining company managers. This is a demonstration of a society that is significantly shaped by religious values of giving and sharing. The religious norms of giving dates back to the early christian missionaries who abolished the slave trade, brought in Christianity, and initiated many charitable projects helping the community in need (Mulwafu, 2004). Therefore, the community expectations are that companies operating in Malawi will embrace giving and sharing religious values. On the

contrary, most mining companies operating in Malawi are headed by foreign managers, some of whom are not conversant with the religious values of the communities; as such, their perceptions are different from those of the society.

8.2.3 Cultural influences

As outlined in Figure 8.1 above, 13% of the mining company managers interviewed agreed that culture motivates them to choose and implement CSR activities. On the other hand, a higher percentage of the community members (25%) believed that culture influences the CSR agenda. For instance, a mining company manager narrated:

“Our mining company operates in a closed community where people have a great concern for each other. Embedded in the cultural values of this community are activities such as: Supporting each other in weddings, funeral sessions, sharing Christmas celebrations, and many more. As a contribution to the community sharing values, our company runs various CSR projects addressing various social needs.” (MCMG5)

Amongst community members, culture was widely mentioned as a factor that drives the CSR strategy. Such views affirm how strongly the mining company has established itself as a corporate citizen of society; hence, it assumes responsibility and accountability through CSR initiatives. In this way, the company improves its social legitimacy in the community. To sum up this perception, a community member had this to say:

“Malawians live in an extended family system; as such children grow up with a giving and sharing mentality with an attitude of belonging to the community or society. It is from this mentality and philosophy that we expect that companies operating within our community will also take part in addressing the needs of the community.” CMTM1

This narration highlights the perception by the community members that businesses are part of society and therefore must share the communal cultural values in engaging with philanthropic CSR activities.

Just like section 8.1.3, as discussed above, it was found that a more significant proportion of the community members perceive that culture influences the CSR strategy than mining company managers. The norms and values of the Malawi society reflect Ubuntu Culture – a culture of empathy, concern for humaneness and desire to assist those in need (Bello & Kamanga, 2017). The Ubuntu culture influences people's perceptions about an organisation's strategies (Sulamoyo, 2010). As such, most community members perceive that the mining company's behaviour will lean towards assisting in meeting the primary community needs through CSR activities.

8.2.4 Management belief/mindset

A significant proportion of the managers interviewed (19%) indicated that management beliefs influence the CSR agenda, whilst only 2% of the community employees interviewed agreed that management mindset influences CSR strategy. Some managers expressed their influence on the board to engage in CSR practices:

“Tracing from my childhood years, from primary school up to university, I grew up with a strong belief in giving and sharing with others. As a policymaker, I have a responsibility to instil this giving attitude in fellow managers and employees. I consider myself blessed to be among managers who have taken on board this giving attitude, and as a result, every year we allocate a significant budget towards CSR projects in the community.” (MCMG6)

Whilst some managers influenced CSR positively, the study revealed that others had a negative influence, as summed up in a quote by a mining company manager:

“You need to understand that we are a business. We are accountable to our shareholders who deserve a return on their investment. CSR is just an additional expenditure that has no corresponding income stream. We pay enough taxes and royalties to the Malawi government, which settles our obligation. The responsibility to develop the communities, therefore, lies with the government.” (MCMG5)

The above claim highlights management's focus on their responsibility to protect the economic interests of their shareholders, hence not paying much attention to CSR and community development. This perspective supports the view that mining company managers perceive that their primary role is to maximise shareholders' worth and regard CSR as an additional cost (Friedman, 1970),

To a larger extent, these findings highlight the influence of managerial beliefs on the choice of CSR strategies. It was prominent that the decision to engage in CSR is a strategic one, involving managers as policymakers. As such, most of them supported the idea that management belief influences the choice of the CSR agenda. But why did only a small number of community respondents perceive that management beliefs/mindsets influence CSR? Basing on the findings in chapter 5, where it was found that community stakeholders are not involved in the initial stages of CSR strategy formulation, it is evident that the communities are unaware as to who are the critical strategic decision-makers for CSR and SDG projects implemented in their areas.

8.2.5 Strategic motivators

The study found that 21% of the mining company managers interviewed believed that strategic motivators drive the CSR agenda, whilst only 4% of the community members interviewed believed that strategic motivators influence CSR. Strategic motivators are extrinsic factors that drive

businesses to engage in CSR activities (Carroll and Shabana, 2010; McWilliams & Siegel, 2011). The study found that the new Mines and Mineral Act (2019) has a provision requiring mining companies to sign a “Development Agreement” with the Malawi government:

“A holder of a large-scale mining license shall assist in the development of qualified communities affected by its operations to promote sustainable development, enhance the general welfare and the quality of life of the inhabitants and shall recognise and respect the rights, customs and traditions of local communities that are consistent with the Constitutional Principles.” (Mines and Mineral Act, 2019:152)

Therefore, mining companies are driven to undertake CSR activities to comply with the law and preserve their legitimacy. Additionally, mining companies operating in Malawi have to comply with environmental and health regulations.

The study also noted that several CSOs formed a coalition whose objective was to pressurise mining companies to engage in CSR activities in the communities where they operate. One of the mining company managers agreed that his company was influenced by CSO pressure to carry out CSR activities:

“We experienced enormous pressure from the CSOs over the past month on the issue of community development. To maintain peace and a good working environment, we negotiated with the chiefs and arrived at a compromise to support the drilling of boreholes and building of a primary school in the area, the two urgent needs of the community at that time.” (MCMG1)

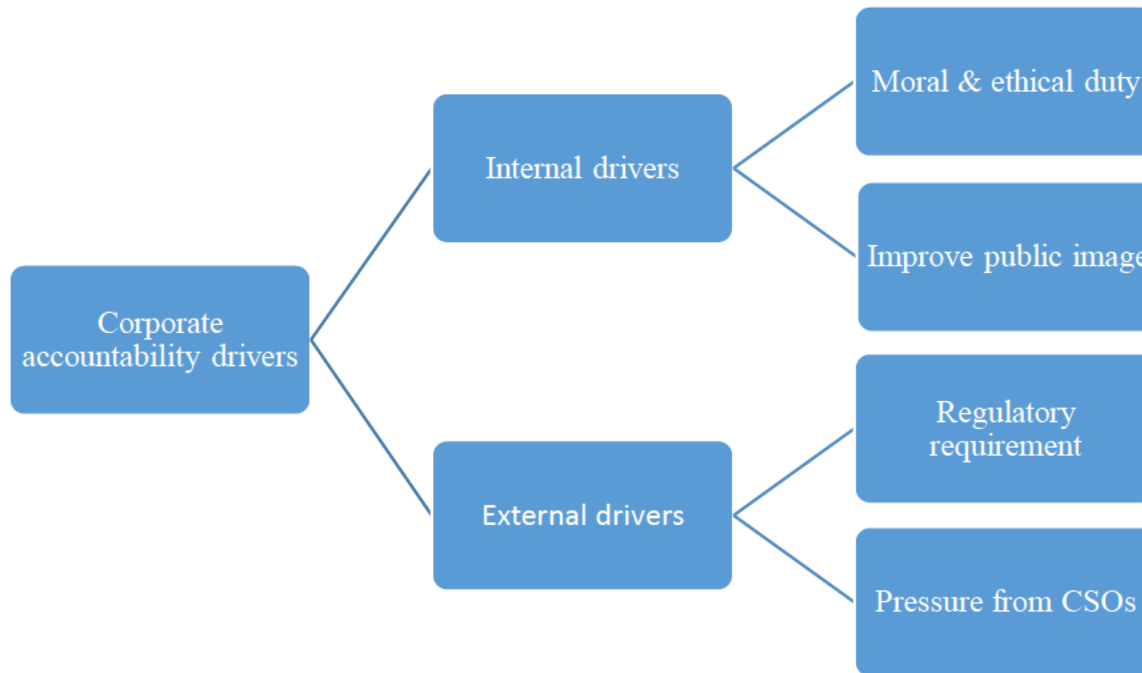
The action by the mining company management to compromise with the local community underscores the importance of CSO pressure in influencing mining companies to engage in CSR activities.

As discussed in section 8.1 above, strategic motivating factors are better understood by the mining company managers as policymakers. According to Muller & Kolk (2010), strategic motivators are externally generated, and organisations respond to them to protect shareholders' interests. This claim explains why a more significant proportion of the mining company managers perceived that strategic motivators affect their decision to choose their CSR strategy.

8.3 Factors that drive mining companies to pursue corporate social accountability

Whilst the previous section discussed CSR motivations; this section addresses corporate accountability. CSR focuses on a voluntary approach by companies to discharge their duties to society beyond legal and commercial interests. Corporate accountability is about how institutions have established mechanisms to be held socially accountable for their actions (Yan & Zhang, 2020). The implications of an organisation being seen and held accountable is a contentious issue (Parker, 2014; Roberts, 2009). It is essential to understand the motives that drive corporations to pursue accountability, as this helps stakeholders understand how to hold organisations accountable (Gray et al., 2014). In Malawi, the factors that drive mining companies to pursue accountability are composed of two major categories: internal and external drivers. Figure 8.2 below provides a summary:

Figure 8.2: Drivers of corporate accountability and reporting in the Malawi mining sector



Source: Constructed by the author

8.3.1 Moral and Ethical duty to society

All the mining sites examined in this study are located in remote areas, most of which experience several social-economic challenges such as poor health and education facilities, high poverty levels, and poor infrastructure. With the slow pace of poverty alleviation and community development by the Malawi government, the neighbouring communities expect that the mining companies will play their role in filling the gap. Mining companies see CSR implementation, disclosure and reporting as an avenue to meet such expectations. According to Gray et al. (1996), CSR disclosure and reporting improves accountability. Hence the expectation by the mining companies is that their reporting will enhance accountability. Some mining company managers acknowledged that they have a moral and ethical duty to disclose and report CSR practices as part of their transparency and accountability initiatives. A mining company manager had this to say:

“We ensure that we furnish the government and other stakeholders with information about our social and environmental actions. We do this to fulfil our moral obligation to society to be transparent and accountable in our operations.” (MCMG2)

It was evident in this study that only half of the companies sampled followed the voluntary disclosure of their social and environmental actions. Mining company managers who support this view would not support the idea of voluntary disclosure. In the absence of the law requiring such reporting and disclosure, some managers see no moral duty to engage in it. Additionally, some managers avoid the costs associated with voluntary disclosures by not taking part in them at all (Thorne et al., 2014). The findings of this study demonstrate that there is much to be done to encourage businesses in Malawi to embrace voluntary disclosure and reporting.

8.3.2 Improving public image

Most of the mining company managers interviewed agreed that their corporate image has an impact on the company's profitability and stability; and that their accountability, disclosure and reporting policy concerning social and environmental impacts of their operations help to improve their corporate image, as stated by MCMG1:

“Our marketing department promotes CSR reports for public awareness of what we give back to the community. The promotion enhances the marketing of our brand and impacts profitability. If we stay silent, CSOs and others will start campaigning that we are doing nothing to give back to the community and this negative image is detrimental.”

Maintaining a good image of the company was also evident in several CSR reports analysed in the study. According to Katsioloudes & Brodtkorb (2007), voluntary disclosure and reporting of CSR activities enhance an organisation's image, credibility and trustworthiness. Although the use of sustainability accounts and other CSR reports improving the public image is beneficial to the

mining companies in Malawi, some stakeholders claimed that what was communicated does not match the action. A quote from one of the CSOs articulates this position:

“You should not believe everything that is reported in the CSR reports. The communities can confirm that some of the claims in the reports were sugar-coated, they are not consistent with what was implemented on the ground.” (CSOR2)

This claim suggests the use of organisational facades by some mining company managers. An organisational facade is a figurative front that corporate actors elect to reassure and legitimise the organisation and its managers (Abrahamson & Baumard, 2008; Cho et al., 2015). In this case, mining company managers could prepare their reports to impress, meet other stakeholders’ expectations and achieve legitimacy. Organisational facades have been used by management to regain their reputation after a crisis or conflict, gain stakeholder support, and protect the company’s image (Abrahamson & Baumard, 2008; Cho et al., 2015; Islam & Deegan, 2010). However, organisational facades can be used to conceal unsustainable practices and poor accountability practices (Abrahamson & Baumard, 2008; Cho et al., 2015). As Milne & Gray (2007) expressed, the question remains: Why should an organisation realistically make a voluntary disclosure and agree to have contributed to negative social and environmental impacts that undermine current and future human development?

8.3.3 To comply with the legal requirement

Several studies have addressed the state’s regulatory role in influencing CSR and corporate accountability practices in developing countries (Mzembe & Meaton, 2014; Reed, 2002). In Malawi, the mining sector is governed by several regulations and policy frameworks, including the Mines and Mineral Act (2019), the Mines and Mineral Policy (2013), the Environmental Management Act (2017), the Mineral Sector Communication Strategy (2014), and the Taxation

Act (2018). Table 8.1 below outlines the main accountability/reporting objectives of the various regulations:

Table 8.1: Regulatory frameworks and their accountability/reporting objectives

Regulation/regulatory policy framework	Accountability/reporting objective
Mines and Mineral Act (2019)	Mining companies are accountable for their development of mineral resources. They adhere to and report on their community development agreements.
Companies Act (2013)	Mining companies are registered and licensed; they must in a timely way file their annual accounts, disclose shareholders' and directors' duties and responsibilities.
Taxation Act (2018).	Mining companies disclose and report on their revenue and pay appropriate taxes.
Mines and Mineral Policy (2013)	Mining companies enhance their contribution to the economy and report on how this has been achieved.
Environmental Management Act (2017)	Mining companies contribute to the protection of the environment and report on the negative impacts of their operations.
Mineral Sector Communication Strategy (2014)	Mining companies report their activities to maintain a positive image of the sector to stakeholders and the public.

Source: Compiled by author from documentary analysis

An analysis of documents revealed that most mining companies were issued mining licenses on the basis that they would comply with legal requirements as stipulated in Table 8.1 above. Hence the accountability and reporting by these companies are driven by the quest to comply with the regulations. According to the International Accounting Standards Board's (IASB) Conceptual Framework for Financial Reporting (IASB, 2010), the following qualities are highlighted as characteristics of useful information: Timeliness, understandability and faithful presentation. This study drew upon the listed characteristics to assess the usefulness of the information disclosed by the mining companies.

8.3.3.1 Timeliness

Whilst all mining companies comply with the requirement to file their annual statutory accounts as outlined by the Company's Act (2013) and Taxation Act (2018), it was evident that most of the reports were not filed on time. For instance, only 3 out of 6 companies issued formal reports relating to environmental impact assessment. And the reports had a time lag of between 3 and 5 years. Information can only influence users' decisions when made available in time (IASB, 2010). The late disclosed information, therefore, is less useful in promoting accountability in the mining sector.

8.3.3.2 Understandability

Based on the information provided in Table 8.1 above, the target audience of the information disclosed by the mining companies includes the government, companies and other organisations, CSOs and the public. This group of users consists of individuals with varied characteristics, including literacy levels, languages, skill sets and abilities. However, the companies' accounting, social and environmental reports are written in a technical language that some users may not easily understand. A CSO representative highlighted this:

“We understand that the mining companies follow prescribed standards to issue their reports on how they have complied with development agreements, but these reports are too technical, full of complex jargon. How do they expect local communities to understand this? The managers should simplify these reports so that lay people can understand the message.” (CSOR3)

As other stakeholders such as CSOs find it hard to understand the reports, it makes sense that local communities would find it harder. Lack of understanding of the information disclosed would make the information less useful in driving accountability in the sector.

8.3.3.3 Faithful presentation

Information is faithfully presented when "*complete, neutral and free from error*" (IASB, 2010 p. 13). In the Malawi mining sector, approximately 10% of the mining revenue was unaccounted for due to incomplete recording and disclosure of information (MWEITI, 2016). Secondly, unlike statutory financial statements that are audited to ensure that the information is truthfully and faithfully presented, there is no legal obligation for auditing social and environmental information. Without a proper audit, it is difficult to prove that social and environmental information is disclosed faithfully.

8.3.4 In response to pressures from CSOs and other stakeholders

There was evidence in this study that a small proportion of mining companies succumbed to CSO pressure to account for and report social and environmental impacts. For example, CSOs and other stakeholders were concerned about the negative impacts of uranium mining by Paladin Plc in the northern district of Karonga. The mining communities were concerned about their health and the impact of mineral extraction activities on the environment. To address their fears, the communities engaged the CSOs' services. The CSOs used confrontational strategies to campaign against the mining company operating in their area. The pressure was exerted through negative campaigns and issuing reports/accounts against the mining company's operations. Such accounts are termed counter accounts and are used to expose or oppose unsustainable practices or abuse of human rights by companies (Denedo et al., 2017; den Hond & de Bakker, 2007; Shenkin & Coulson, 2007; Spence, 2009). After increased pressure by CSOs, the mining company agreed with the government to issue an Environmental Impact Assessment, which clearly outlined the negative impacts of the mineral extraction activities and how the company would minimise the risks to the community. Additionally, Paladin signed a Community Development Agreement with the Malawi

Government, outlining the company's commitment to supporting the community through CSR activities.

Similarly, at the Kanyika mining site, the mining communities (through CSOs) campaigned against mineral extraction activities due to a lack of clarity on compensations. One prominent CSO summed this up:

“Our concern was that the company was not clear as to how they were going to compensate the community members who lost their fertile land due to mineral extraction activities. Some of the victims waited for five years without getting their compensation. We, therefore, campaigned vigorously against the company until they obliged to negotiate with us.”

(CSOR2)

The issue later led to the company agreeing to issue transparency statements and entering into a Community Development Agreement with the government. Therefore, it is clear that pressure by the CSOs and the communities drove the two companies to be more transparent and accountable.

8.4 Chapter Discussion

The findings indicate that the CSR agenda in the mining sector is driven by various factors, including ethical responsibility, religious values, cultural values, management mindset, and strategic factors. It was evident that both mining company managers and community members supported the view that ethical responsibility is the primary motivation for businesses to engage in CSR activities. The findings also indicated that most CSR activities carried out by the mining companies are philanthropic. However, philanthropic CSR activities are primarily small donations that fall outside the core business strategy (Porter and Kramer, 2002). As such, mining companies would be unlikely to commit to them in the long term, making the projects unsustainable. One

alternative available for the mining companies would be to form community enterprises. A community enterprise is an organisation run in partnership with the communities, which generates profits to sustain long-term social projects (Tracey et al., 2005). Instead of relying on small philanthropic donations, the mining communities in Malawi would benefit from the independent community projects, which would continue to operate even after the ceasing of the mining operations.

Secondly, the study also found that cultural influences and religious beliefs were rated more highly as CSR motivators by the community members than by the mining company managers. The Malawian culture is rooted in the desire to support those in need and a concern for humanness, which are the key characteristics of the Ubuntu culture (Bello & Kamanga, 2020). This cultural background of community members impacts their expectations of what type of CSR activities are preferable. Understanding the cultural values in the Malawian communities should be a key driver to the mining companies on how to respond to societal issues. Therefore, the mining companies should consider cultural factors in the planning and implementation of CSR practices. For instance, it was evident that literacy levels were very low in some mining communities located in the southern part of Malawi. These communities were located in areas with strong cultural and religious beliefs that promoted child marriages. Therefore, mining companies need to properly sensitise the communities on the importance of a planned CSR project before the project is implemented. For example, sensitising the communities on the importance of education before a school block is built for them. Thirdly, findings indicate that most mining company managers agreed that their beliefs and mindsets influence their decisions towards CSR strategy. But on the contrary, the majority of the mining communities perceived that management beliefs do not influence CSR strategy. This variation in perception is a critical

finding. It was evident that most mining communities did not understand the impact of mining company management beliefs and their role in CSR strategy formulation. An appropriate CSR strategy that satisfies both the mining company managers and the communities can only be achieved if both parties understand each other's beliefs and values

8.5 Summary

Contrary to earlier findings by Mzembe & Meaton (2014), who found that external factors are the main drivers of the CSR agenda in Malawi, this study revealed that mining companies are motivated by a mixture of factors. These consist of internal and external factors, including ethical responsibilities, religious beliefs, cultural influences, management beliefs, and strategic motivators. The findings indicate that factors that motivate companies to engage in CSR practices are perceived differently by the company managers and the community stakeholders. The differences in perception are crucial to policymakers (both the government of Malawi and the mining companies) as they design CSR and SDGs strategies. The chapter also discussed the key factors that drive mining companies to account for and report on social and environmental impacts. The factors include moral and ethical duty to society, improving public image, regulatory requirement and pressure from CSOs. It is evident that whilst there is some progress in social and environmental accounting and reporting in the Malawi mining sector, there is much to be done to improve accountability and accelerate the sector's contribution to SDGs.

CHAPTER 9 CONCLUSIONS AND RECOMMENDATIONS

9.1 Introduction

This chapter concludes the discussion in this thesis. As noted at the outset, this study explored the concept of CSR, accounting and accountability practices in mining companies in Malawi, a developing country, and how the practices can help contribute to achievement of the SDGs (focusing on SDGs 1 to 6). The study achieved this by employing qualitative exploratory research involving an in-depth examination of the mining companies' CSR and accountability practices, policy formulation, stakeholder engagement and sustainable development. This chapter has been subdivided into the following main sections: Sections **9.2** Draws thematic conclusions based on how this study has contributed to literature on emerging economies. Section **9.3** addresses the implication of this study to policymakers and the public. Section **9.4** discusses this study's contribution to knowledge. Section **9.5** outlines the limitations of this study. Section **9.6** examines the opportunities for future research. Sections **9.7** to **9.9** suggests recommendations to the Malawi Government (policymakers), mining companies, and the local communities. And finally, section **9.8** provides a summary/conclusion of the whole thesis.

9.2 Thematic conclusions based on how the study has contributed to literature on emerging economies

Under the topic 'Corporate Social Responsibility & Accountability Practices in Mining Companies and the impact on UN Sustainable Development Goals in sub-Saharan Africa – Malawi as a case study', this study used different themes in the field of accounting and accountability to address the research objectives. These themes are relevant in conceptual and practical terms discussing of how this study has contributed to critical debate in the marginalised sector (mining in this case) and covering an emerging economy context. The emerging themes discussed in this section include:

Challenges of lack of democratization and dialogic accountability in emerging economies, the work of NGOs - impact on CSR and accountability in developing countries, how marginalised sectors may participate in enhancing SDGs in emerging economies, and contribution to critical research in the aspect of CSR and sustainability reforms in emerging economies.

9.2.1 Challenges of lack of democratization and dialogic accountability in emerging economies

The study results as presented in chapter 5 of this thesis suggest that the local communities and other marginalised stakeholders were not involved in policy decisions that affected them. Lack of democratization and dialogic accountability meant that the voices of the marginalised stakeholders were not incorporated in the projects which mining companies and the government implemented to benefit them. Effective accountability is achieved when voices of oppressed or marginalised groups are incorporated in engagements and decisions (Thomson and Bebbington, 2005; Bebbington et al., 2007; Spence, 2009).

Similarly, in chapter 6 of this thesis the study reveals that there was lack of effective dialogue between the Malawi government and the mining companies, which has led to unsustainable CSR projects. A typical example cited in this study is building a clinic, roads, and school blocks by the mining companies without prior agreement with the government regarding human resources and other necessities. It was also evident that there was an inefficient engagement between the mining companies and community stakeholders. Their opinions were not considered on issues involving displacements, compensations and the impending opening of new mines in their area. Additionally, the study reveals that lack of democratization and dialogic accountability resulted into escalated conflicts among arena actors, and the existence of conflicts negatively impacted on the

implementation of CSR and SDGs projects. The issues discussed above highlights a missed chance by the government and private sector, as dialogic accounting provides opportunities for marginalised stakeholders to express their opinions and expectations, which are typically not included in traditional reports (Brown and Dillard, 2015; Bellucci, 2019). This study suggests that involving all stakeholders through dialogic accountability transforms the relationships from that of adversaries to that of partners.

Dialogic accountability is applicable to a pluralistic democratically governed society (Dillard & Vinnari, 2019). However, as discussed in chapter 4 of this thesis most social systems in developing countries are not democratically governed. Earlier studies (e.g., Hopper et al., 2009) claimed that most developing countries' accounting systems are influenced by colonial legacies. Poverty has rendered most developing countries vulnerable to dictated financial ideologies and governance mechanisms from rich countries (Hopper et al., 2009). Autocratic colonial practices and ideologies resulted into weakened accounting and auditing systems in developing countries (Lassou & Hopper, 2016; Lassou et al., 2021). This study adds to available literature by demonstrating that lack of democratization and dialogic accountability in emerging economies has influence on all actors at both institutional and individual levels.

9.2.2 The work of NGOs - impact on CSR, and accountability in developing countries

This study adds to the ever-increasing literature on the work of NGOs especially in developing countries. Evidence from the study indicate that the growth of some NGOs (especially CSOs) increased to fight against practices by the one-party system of government. This is interesting especially as earlier studies in developing countries (e.g. Lauwo et al., 2016) concluded that most NGOs appeared during the colonial regime, to fight oppressive practices. This study established

that most NGOs were not financially stable, hence could not effectively influence transformation of the corporate practices. This supports an earlier finding (Goddard, 2021) who claimed that NGOs with insufficient financial resources comply to practices and demands imposed on them by their donors. However, evidence from this study revealed that some poorer NGOs successfully challenged oppressive practices by powerful institutions, through collaborative working agreements with other NGOs.

This study established evidence of the publication of alternative accounts by some CSOs aimed at exposing the unsustainable practices by institutions. However, very few counter accounts were produced. Additionally, the reports were mainly produced in English and rarely translated into local languages. As a result, the production of the counter accounts contributed to minimal changes to corporate practices. The effectiveness of counter accounts in making visible unsustainable practices by companies has been discussed by several scholars (see Denedo et al., 2017; den Hond and de Bakker, 2007; Spence, 2009; Shenkin and Coulson, 2007). However, the operational context (which includes field and capital), has a significant impact on the success of an NGO in influencing accountability practices (Goddard, 2021). As a complement to this claim, this study adds that some NGOs operations and publication of counter accounts can be adversely impacted by lack of freedom of press in certain political regimes in developing countries, as was the case with the Malawian context.

9.2.3 How marginalised sectors (such as mining) may participate in enhancing SDGs in emerging economies

This study contributes to accounting research that addresses the potential of marginalised sectors in contributing to SDGs through CSR and corporate accountability initiatives. This is an area that

has been significantly under researched. Based on the analysis done in chapter 7, the study established evidence that mining companies have made some progress in their contribution towards SDGs. However, despite some progress in CSR initiatives to promote sustainable development, the benefits are outweighed by the adverse impacts such as political influence, corruption, gender inequality, inadequate compensation and loss of fertile land. Other factors identified as having slowed down the mining companies' progress to achieve SDGs include: Inadequate dialogic accountability and engagement by the policy makers, with other stakeholders leading to unfair land acquisitions and inadequate compensations to those affected including women and children; Minimal participation by local communities in CSR and SDGs strategy formulation and evaluation. Misunderstandings between mining company management and community stakeholders leading to widening expectations gaps regarding revenue from mining, compensations, and types of community development projects implemented. Reluctance by mining communities to support community development projects that contribute to SDGs due to a number of challenges. Ineffective short term individually developed strategies to accelerate SDGs implementation by the government and mining companies.

Additionally, the study discussed natural factors that derailed SDGs agenda. For example, the country's vulnerability to floods and adverse effects of climate change has significantly slowed down economic growth and the speed of lowering poverty levels. Natural shocks such as floods and climate change factors have negatively impacted on sustainable development and economic growth in most countries across sub-Saharan Africa (IMF, 2017). These findings form an important contribution to literature, as most previous accounting studies addressed a few specific topics such as the SDGs attainment and carbon emissions (Qian et al., 2021).

This study suggested that the marginalised sectors (such as mining) may effectively contribute to the achievement of SDGs by following the multisectoral and multi-regional approach. The extended Arena Concept has enhanced the understanding of this approach. Hence, instead of focussing on the roles, interrelationships and engagement dynamics between local actors (Renn, 1992; Georgakopoulos and Thomson, 2008), the extended arena approach includes actors from other sectors and regions in their policy decisions. For instance, SDG strategy implementation would involve the Malawi government, different sectors within the country, other countries, and sectors within sub-Saharan Africa. This collaborative approach is supported by SDG 17.

The SDGs have provided mining companies with a moral duty to positively respond to challenges faced by society (Yakovleva et al., 2017; UNDP, 2016a; WBCSD, 2016). According to Hopper et al., 2017, instead of focusing on small cash donations, governments in developing countries should implement long-term sustainable development projects. This study adds to the recommendation by suggesting that there is a need for the companies and governments to contribute to sustainable agriculture and food security through the provision of farm inputs to local communities, supporting sustainable irrigation schemes, supporting sustainable agriculture societies, provision of sustainable resources for training local communities and other areas.

9.2.4 Contribution to critical research in the aspect of CSR and sustainability reforms in emerging economies.

Through the presentation of empirical findings, this study has contributed to existing literature in the aspect of CSR and sustainability reforms in emerging economies. As previous studies suggest (see Hopper, 2017; Jayasinghe et al., 2021; Lassou, 2017; Mbelwa et al., 2019), the public sector reforms imposed by international institutions resulted into minimal improvement in the public

accounting and finance systems in emerging economies. Hence, this study extends literature in the perspective of emerging economies. It does so by providing evidence of the adverse impacts of the reforms in the context of Malawi, one of the emerging economies. For instance, in its effort to address economic challenges, endemic poverty and governance issues, the Malawi government implemented Structural Adjustment Programme (SAP) as directed by IMF (World Bank, 2006). However, the implementation of the SAP and other public sector reforms instituted by the WB and IMF resulted into ineffective accounting and auditing systems. For example, as discussed in chapter 4, during the Cashgate corruption scandal the Malawi government lost over US\$32 Million because of poor accounting and auditing systems, which included: lack of internal controls, ineffective external audits and poor banking systems (Zimmerman, 2015).

Available literature indicates that due to poverty and the poor state of the economy, most developing economies are driven towards the attraction of foreign investment at the expense of promoting transparency, accountability, and sustainable social order (Harvey, 2005; Korten, 2001; Picciotto, 1991). The findings in this study support this claim, but additionally, the study interestingly found that reforms to public policy and regulatory framework led not only to the increase in multinational companies, but also growth in irresponsible business practices and abuse of human rights. One example of this was despite the implementation of government reforms, there was an increase in environmental pollution, environmental degradation and human rights abuse by businesses.

The evidence from the study that the public sector reforms implemented by the Malawi government mainly followed the World Bank directives and financial expertise on natural resource management (World Bank, 2009). However, the reforms did not have domestic level input from

the government and other stakeholders, hence not sustainable. Sustainability and corporate accountability can be achieved if a broad range of stakeholders are empowered through dialogic mechanisms (Bebbington et al., 2014). This study therefore adds that public sector reforms will be deemed as sustainable if they influence organisations in emerging economies to be more accountable and responsive to all stakeholders impacted by their operations.

9.3 The implication of this study to policymakers and the public

CSR is still at the infancy stage in most businesses in Malawi as a developing country; therefore, the role of the government and mining companies in promoting CSR and sustainable development is of vital importance. Several findings from this study will potentially generate implications for policy and practice in Malawi. Firstly, improved policy by mining companies on disclosure and reporting of unsustainable practices and other adverse impacts of mining operations would result in enhanced transparency and accountability. Improved transparency would help community stakeholders and employees to safeguard against risks associated with mining. Similarly, enhanced disclosure of mining revenue by the Malawi Government would reduce public suspicion of corruption. However, for the policy reforms to be effective, there is a need for the Malawi Government to provide training that will institute a mindset change in the stakeholders to get rid of their traditional accountability practices and embrace the new policies. This strategy is consistent with (Arun et al., 2021), who found that learning and institutionalising new accountability practices are only possible if learners unlearn their traditional accountability practices.

Secondly, the role of the state in regulating the mining sector cannot be overemphasised. The government can take the opportunity to reform mining laws: To promote equitable compensation

of the community members who lose their lands due to mining operations, strict laws to curb corruption, clear direction on issuing of mining licenses without political influence, safeguarding the community against Human Rights abuse and unsustainable practices.

Thirdly, evidence from this study suggests that some stakeholders are not involved in the policy formulation process. Additionally, stakeholder engagement in the mining sector is inefficient. Therefore, the Malawi Government and mining companies can incorporate the dialogic accountability concepts in their policies (Dillard et al., 2005; Georgakopoulos & Thomson, 2008; Thomson & Bebbington, 2005). In this way, all stakeholders would be involved from the initial stages of policy formulation to the final stage. In this way, all stakeholders would have the opportunity to provide input to the policies. Consequently, this would reduce conflicts in the mining communities and provide a conducive environment for maximising the sector's contribution to SDGs.

Finally, in this study, it was made clear that in the Malawi Strategy for sustainable development (MGDS III), which covers the period from 2017 to 2022, mining was excluded from the key priority areas (GoM, 2018). This study draws on the extended Arena Concept to provide a framework that provides an opportunity for the Malawi Government to work collaboratively with other countries in the region. For example, the government could utilise the existing links between the MGDS III and the other international development frameworks like the Agenda 2063 and the Southern Africa Development Corporation (SADC) to work collaboratively with other resource-rich countries in the sub-Saharan region and maximise the mining sector's contribution to SDGs. This approach calls for government policy reform to reintroduce mining as a key priority area for sustainable development.

9.4 This study's contribution to knowledge

This study contributes to social and environmental accounting research by taking an interdisciplinary approach to bring together CSR, dialogic accountability, governance and sustainable development discourses in the context of a developing country, a significantly under-researched area (Bebbington & Unerman, 2020). Previous studies in the Malawi mining sector concentrated on the CSR agenda in a single mining company, stakeholder perspectives, and sustainable livelihoods in small-scale mining (Kamlogera, 2011, 2013; Mzembe & Downs, 2014; Mzembe & Meaton, 2016). These studies have focused on other corporate practices without addressing the interplay among actors in the mining arena, governance processes, dialogic accountability, and the sector's contribution to sustainable development. This study extended prior research on CSR and corporate accountability by developing a conceptual framework that enables dialogic accountability and reformation of governance processes and maximises the contribution towards SDGs in the Malawi mining sector.

This study applied the Dialogic Accountability Theory and the Arena Framework (Denedo et al., 2017; Dillard et al., 2005; Georgakopoulos & Thomson, 2008; Thomson & Bebbington, 2005) to enable the understanding of the nature of CSR and accountability practices by mining companies and their contribution towards sustainable development. Through the Dialogic Accountability and the Arena Concept lens, this study contributes to knowledge by critically analysing the participants' beliefs, values, engagement processes, modes of accountability, disclosure mechanisms, and power dynamics in the mining arena. However, instead of applying the arena in the Malawian local context, the study suggested the extended arena framework, which is applied in a regional context.

In this way, the sector could benefit from strategies applied by other countries in the southern African region to maximise its contribution to SDGs.

This study contributes to knowledge by revealing that the policy formulation and accountability processes involving diverse actors in the arena should be dialogic. Dialogic accountability and engagement allow inclusivity of diverse perspectives to achieve effective governance and sustainable development. This study adds to the ever-increasing calls for research on dialogic accountability and engagement with the potential of bringing transformative and sustainable development (Brown et al., 2015; Dey & Gibbon, 2014; Fitzgerald & Rodgers, 2000; O'Dwyer & Unerman, 2016; Tregidga et al., 2012, 2015b).

9.5 The limitations of this study

This study has made rich and insightful discussions and conclusions about how mining companies in Malawi implement CSR and corporate accountability practices and how the companies contribute to the achievement of SDGs. Despite this, it would be essential to point out that there are still limitations that need to be considered, as is the case with any research. For instance, the study focused on the Malawi context. Mineral conflict arenas exist in various countries such as Tanzania, Zambia, South Africa and Namibia. Conducting similar studies in other sub-Saharan countries would enhance generalisability and transferability. However, the methods used in this study and its theoretical application guarantee generalisability. In this way, there is a guarantee of transferability of the findings to other similar contexts. Qualitative-interpretative research on societal issues like CSR and corporate accountability focuses more on developing an in-depth understanding of issues than breadth. Drawing on previous studies (see Chua & Mahama, 2012; Yin, 2003), this qualitative study on CSR and corporate accountability is essential. Its application

allows theory to be connected to practice, and its findings could be communicated to several generations.

9.6 Opportunities for future research

This study has explored the CSR and corporate accountability practices exercised by mining companies operating in Malawi and their contribution towards Sustainable Development Goals. Future research could expand the context by looking at other sub-Saharan African countries, especially mineral resource-rich developing countries, where conflicts exist between the mining companies and other marginalised stakeholders. The application of Dialogic Accountability Theory (Bebbington et al., 2007); Thomson & Bebbington, 2004, 2005) and the inclusion of other stakeholders and the local communities in governance and policy decisions would minimise human rights violations and promote sustainable development (Bebbington et al., 2014; Denedo et al., 2017). Additionally, future research could explore further the existing conflicts between the mining companies and other stakeholders. A focus on conflicts would help identify conflict resolution strategies. Finally, by drawing on the arena concept (Georgakopoulos & Thomson, 2008; Renn, 1992), future studies could incorporate other sectors in Malawi such as banks and insurance companies to explore CSR, and corporate accountability practices.

9.7 Recommendations to the Malawi Government

Findings show that mining companies' accounting and sustainability reports do not fully disclose risk factors and unsustainable environmental impacts that arise from mining operations. To overcome this, the government should introduce adequate disclosure and reporting mechanisms for mining companies to follow. The disclosure and reporting should cover the activities before, during and after the commencement of mining operations. Additionally, the government should

put in place efficient monitoring systems to ensure that the mineral regulations are strictly followed. Secondly, findings show that local communities are not involved in the initial stages of the CSR and SDGs policy formulation process. The government should coordinate the policy formulation process and include the local communities and all stakeholders affected in all policy cycle stages. Information about the CSR and SDGs policies should be summarised, translated and communicated in non-technical language.

Lastly, there is a need for a clear government strategy on resilience and preparedness against economic shocks such as climate change, persistent droughts and the Covid-19 pandemic. For example, most schools were completely closed for almost a year during the Covid-19 pandemic period. Without internet access, students couldn't access online lessons. To avoid this problem occurring again in future, the government should invest more in internet services and make them more accessible to schools and students. Similarly, the challenge of persistent droughts can be overcome by government investment in irrigation schemes to benefit farmers, especially in rural areas. Irrigation schemes would reduce over-reliance on rain-fed agriculture, which is adversely affected by droughts.

9.8 Recommendations to the mining companies

Firstly, findings from the results indicated a lack of complete accounting and disclosure of social and environmental information. Therefore, mining companies in Malawi and other developing countries are encouraged to strictly follow the GRI guidelines and financial reporting principles (IASB, 2010) to prepare and publish their accounts. In so doing, they are expected to include environmental assessments, risks and monitoring reports, relocation plans, and other impact assessment reports. In this way, they will strike a balance between economically motivated disclosures and ethically motivated disclosures (Bebbington et al., 2014).

Secondly, findings showed inadequate engagement of communities' representatives with mining companies' management leading to unfair land acquisitions and inadequate compensation to those affected, including women and children. Therefore, mining companies' managers are invited to review their approach to stakeholders and use appropriate mechanisms to maintain stakeholder engagement at all levels of CSR to eliminate the lack of understanding and narrow down the expectation gaps. Therefore, there is a need for mining companies to adopt dialogic accounting strategies (Bebbington et al., 2007) with the community stakeholders. Dialogic accounting strategies promote a two-way communication between preparers and users of such information (Brown, 2009).

9.8 Recommendations to the Local communities

The findings indicated that the local communities' expectations were that the mining companies were solely responsible for community development. However, it is essential to note that mining companies are businesses whose main aim is to maximise shareholders' returns (Friedman, 1970). And their role in community development is to support the government as co-citizens of society (Scherer & Palazzo, 2007). In this regard, local communities should recognise and appreciate CSR projects provided by the mining companies as they support the government.

Secondly, findings indicate that conflicts existed between some mining companies and their local community stakeholders. Some local communities used an aggressive strategy that did not yield intended results. It is recommended that where local communities suffer social injustices, they should make the injustices visible to the government, CSOs and the public through the production and circulation of counter accounts. Previous studies (Denedo et al., 2017; Den Hond & de Bakker, 2007; Shenkin & Coulson, 2007; Spence, 2009) claim that counter accounts effectively highlight, make visible, change or oppose the economic, social or environmental injustices caused by

organisations. The opposition of the injustices through counter accounts results in an emancipatory change.

9.10 Conclusion

In conclusion, this study has significantly contributed to literature on emerging economies by suggesting that democratisation of accounting systems and dialogic accountability are a potential avenue for organisations operating in emerging economies to actively participate in enhancing SDGs. The study emphasised that public sector accounting reforms will be deemed as successful and sustainable if they influence corporations to be more responsive and accountable for the impacts of their operations on their stakeholders. Therefore, reforms should empower stakeholders through dialogic mechanisms. Additionally, this study extends prior research on CSR, corporate accountability, and businesses' contribution to the achievement of SDGs. It does so by developing a conceptual framework that enables dialogic accountability and reformation of governance processes and recommends strategies that could maximise mining companies' contribution towards SDGs. By so doing, the study advances research into accounting and SDGs, a significantly under-researched area (Bebbington & Unerman, 2020). This study explored CSR, corporate accountability and governance systems in mining companies in Malawi, the companies' relationship with stakeholders and how these impact the SDGs agenda. Evidence revealed a need for improvement by the Malawi government in transparency and accountability, mining governance, and regulation. In addition, mining companies need to improve their accounting and disclosure of social and environmental impacts of their operations and their engagement with their stakeholders, especially the marginalised local communities.

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Appendix 2: Gate Keeper's Permission Letter

Date:

To:

Dear

My name is McFoster Tembo and I'm currently carrying out a research project for my PhD at Coventry University.

Following approval by Coventry University Ethics this study will be using an interview questionnaire to assess the impact of the United Nations Sustainable Development Goals in the implementation of Corporate Social Responsibility & Accountability Practices in Mining Companies in Malawi.

I am writing to ask your permission to be allowed access to your company premises to arrange and interview staff using a carefully prepared questionnaire. This should not take a large amount of time and can be conducted at a convenient time and date to be arranged. All I will need is to arrange a suitable time with you to come and allow me access to staff members of your organisation. I will also be asking team members if they want to take part.

All answers and results from the interview questionnaires are kept strictly confidential and the results will be reported in a research paper available to all participants on completion.

If this is possible please could you E-mail me at ac3542@coventry.ac.uk to confirm that you are willing to allow access to the staff members providing they agree to take part?

Yours sincerely

McFoster Tembo

Appendix 3: Informed Consent Form

INFORMED CONSENT FORM:

Corporate Social Responsibility & Accountability Practices in Mining Companies and the impact on UN Sustainable Development Goals in Sub-Saharan Africa – Malawi as a case study

You are invited to take part in this research study for the purpose of collecting data on examining the impact of the United Nations Sustainable Development Goals on the implementation of CSR practices in Malawi.

Before you decide to take part, you must **read the accompanying Participant Information Sheet.**

If you consent to having the interview audio recorded, all recordings will be destroyed once they have been transcribed. Transcripts from the research will only be viewed by the researcher and will be stored in a password protected computer file until they are destroyed on 31st May 2023.

Please do not hesitate to ask questions if there is anything that is not clear or if you would like more information about any aspect of this research. It is important that you feel able to take the necessary time to decide whether or not you wish to take part.

Should you require any further information about this research, please contact:

McFoster Tembo, Coventry University, Priory Street, COVENTRY, CV1 5FB. Telephone: 44 (0)24 7765 9922, Email: ac3542@coventry.ac.uk

1	I confirm that I have read and understood the <u>Participant Information Sheet</u> for the above study and have had the opportunity to ask questions	YES	NO
2	I understand my participation is voluntary and that I am free to withdraw my data from the study until [DATE], without providing a reason	YES	NO
3	I have noted down my participant number (top left of this Consent Form) which may be required by the lead researcher if I wish to withdraw from the study	YES	NO
4	I understand that all the information I provide will be anonymised and treated confidentially	YES	NO
5	I am happy for the information I provide to be used (anonymously) in academic papers and other formal research outputs	YES	NO
6	I am happy for the interview to be <u>audio recorded</u>	YES	NO
7	I agree to take part in the above study	YES	NO

Participant's Name	Date	Signature
Researcher	Date	Signature

Appendix 4 – Interview Guide

A. INTERVIEW GUIDE WITH MINING COMPANIES

Objective: To evaluate how CSR, and accountability practices are effected and reported by mining companies in Malawi, the policy formulation process and the roles played by various actors

- 1) Briefly describe in your own opinion how your company implements and reports CSR and accountability practices?
- 2) Briefly describe the CSR policy formulation and implementation process in your company
- 3) How does your company choose which CSR initiatives to implement?
- 4) What are the motivations for your company to carry out CSR initiatives?
- 5) Are there any factors that influence your company management’s socially responsible behaviour? What are they?
- 6) Is CSR one of the core business strategies for your company?
- 7) What challenges do you and your business face when trying to engage in CSR?
- 8) Is there any CSR policy in your company? If yes, who is responsible for developing the policy?
- 9) Who is the CSR and accountability practices lead in your company? What are their responsibilities?
- 10) Who is responsible for monitoring and evaluation of CSR and accountability practices?

Objective: To explore the CSR engagement process between the mining companies in Malawi and their stakeholders in the context of sustainability accounting and reporting

- 11) What are the main sustainability accountability disclosure and reporting mechanisms between your company and key stakeholders?
- 12) What is the impact of CSR activities on your company's stakeholders? How would you describe the relationship between your company and its stakeholders (i.e. employees, Government, community members, suppliers, customers, civil society organizations, other NGOs)?
- 13) Is there any dialogue between your company and its stakeholders? At what point are your company stakeholders involved in the CSR strategy formulation?
- 14) What are your priority stakeholders in the implementation of CSR initiatives?
- 15) Are there any issues with your current implementation of CSR and accountability initiatives?
- 16) How do you resolve issues with your company's stakeholders?

Objective: To develop understanding on how mining companies have implemented the UN Sustainable Development Goals and the barriers of not fulfilling the development goals.

- 17) Do you think your organisation's CSR practices contribute to achievement of the UN sustainable development goals? Explain.
- 18) Which CSR activities by your company are key to sustainable development?
- 19) What are the barriers to your company's contribution towards sustainable development in Malawi?

Objective: To identify factors that motivate mining companies to engage in CSR and corporate accountability in Malawi.

- 20) In your own opinion, describe what motivates your company to engage in CSR and corporate accountability.

B. INTERVIEW GUIDE WITH GOVERNMENT REPRESENTATIVES

Objective: To evaluate how CSR, and accountability practices are effected and reported by mining companies in Malawi, the policy formulation process and the roles played by various actors

- 1) How would you describe your department's involvement in operations of mining companies?
- 2) What is the government's current position on CSR?
- 3) In your opinion, what would you perceive as barriers to effective CSR and accountability practices in Malawi?
- 4) Malawi is a country of people with diverse cultural, religious and ethnic backgrounds, do you think this has any impact on CSR activities carried out by companies in the country? In what way?
- 5) What are the government procedures regarding effective accountability, governance, monitoring and reporting of CSR activities as carried out by various companies?
- 6) What is the government position regarding the enforcement of laws involving the implementation of CSR practices?

Objective: To explore the CSR engagement process between the mining companies in Malawi and their stakeholders in the context of sustainability accounting and reporting

- 7) Is your department involved in any dialogue with mining companies and its stakeholders? At what point is the government involved in the process of CSR practices implementation by mining companies?
- 8) Does the government have any voice regarding the choice and implementation of CSR practices by mining companies?

- 9) Are you aware of any conflicts between mining companies and their stakeholders in your country? What is the government position in this?
- 10) Has the government ever been involved in any conflict resolutions between mining companies and their stakeholders?

Objective: To develop understanding on how mining companies have implemented the UN Sustainable Development Goals and the barriers of not fulfilling the development goals.

- 11) What do you understand by the UN Sustainable Development Goals?
- 12) How would you describe the mining companies' contribution to UN Development Goals in Malawi?
- 13) What is the government currently doing to promote corporations to use CSR as a tool for sustainable economic development?
- 14) How does the government monitor and evaluate companies progress towards achievement of UN Development Goals in Malawi?
- 15) What do you think are the challenges faced by mining companies in their quest to contribute to achievement of the UN Sustainable Development Goals?

Objective: To identify factors that motivate mining companies to engage in CSR and corporate accountability in Malawi.

- 16) In your own opinion, describe what motivates mining companies to engage in CSR and corporate accountability.

C. INTERVIEW GUIDE WITH CSOs AND OTHER STAKEHOLDERS

Objective: To evaluate how CSR, and accountability practices are effected and reported by mining companies in Malawi, the policy formulation process and the roles played by various actors

- 1) What do you understand by CSR?
- 2) How relevant is CSR in mining communities in Malawi?
- 3) What is the role of your organisation regarding CSR and accountability in mining companies?
- 4) Are there any issues with the current implementation of CSR initiatives in mining companies in Malawi?
- 5) What is the role of your organisation in resolving any issues regarding CSR implementation and promotion of accountability?
- 6) Do you think that culture, religion and ethnicity have any influence on CSR practice? (Explain)
- 7) What are the main barriers to effective implementation of CSR practices in your country?

Objective: To explore the CSR engagement process between the mining companies in Malawi and their stakeholders in the context of sustainability accounting and reporting

- 8) Is your organisation involved in any dialogue with mining companies and its stakeholders? At what point is your organisation involved in the process of CSR practices implementation by mining companies?
- 9) At what point are you involved in the CSR strategy formulation?
- 10) Does your organisation have any voice regarding the choice and implementation of CSR practices by mining companies?
- 11) Are you aware of any conflicts between mining companies and their stakeholders in your country? What is your organisation's current position in this?
- 12) Has your organisation ever been involved in any conflict resolutions between mining companies and their stakeholders?

13) Has your organisation ever been involved in any critical or confrontational campaigns regarding CSR agenda of companies? How effective were the campaigns?

Objective: To develop understanding on how mining companies have implemented the UN Sustainable Development Goals and the barriers of not fulfilling the development goals.

14) What do you understand by the UN Sustainable Development Goals?

15) How would you describe the mining companies' contribution to UN Development Goals in Malawi?

16) Briefly appraise the usefulness of the CSR activities by mining and their contribution to community development and achievement of UN sustainable Development goals.

17) What do you think are the challenges of maximally achieving the UN sustainable goals?

Objective: To identify factors that motivate mining companies to engage in CSR and corporate accountability in Malawi.

18) In your own opinion, describe what motivates mining companies to engage in CSR and corporate accountability.

Appendix 5: Focus Group Discussion Questions

About CSR and Corporate Accountability

- 1) What do you understand by CSR and Corporate Accountability?
- 2) How would you describe the Mining Companies' responsibility and accountability to your community?
- 3) In your own words describe the impact of mining companies to you and the community
- 4) Are you involved in discussions with mining companies about CSR activities in your area? What are your views about the engagement you have with the companies?
- 5) How would you rate mining companies' and the Malawi Government's responsibility and accountability to you as individuals and a community?

Mining – The impact of on environment and health

- 1) Does mining have any environmental impact? Explain
- 2) If you answered yes to the first question, suggest ways of how the environment could be protected
- 3) Can you identify any health problems if any which could be caused as a result of mining activities?

The role of the government and other regulatory authorities

- 1) What role does the government play in regulating mining activities in your community? How effective are the regulations?
- 2) What strategies does the government officials use to supervise mining activities?
- 3) How is the community informed of the impending opening of a new mine?
- 4) Does the community get compensated for loss of land and other resources due to mineral activities? How satisfied are you with the compensation?
- 5) How do you feel about the whole monitoring system of the mining operations?

Contribution of mining to United Nations Sustainable Development Goals

- 1) What do you understand by the UN Sustainable Development Goals?
- 2) Would you conclude that mining has contributed to poverty reduction?
- 3) If you look back to your life in the community, do you think CSR practices by mining companies have contributed to achievement of Sustainable Development? Explain
- 4) Briefly appraise the usefulness of the CSR activities by mining and their contribution to community development and achievement of UN sustainable Development Goals.
- 5) What do you think are the challenges of maximally achieving the UN sustainable goals?

Is there anything else you would like to add or tell me? Do you have any questions for me?