Social Responsibility in the Context of Multinational Enterprises: Exploring Perceptions and Expectations of Local Employees of Subsidiaries in a Developing-Country

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Abstract

Purpose: This paper seeks to explore perceptions of *local* employees regarding MNE subsidiaries' attitudes in relation to local customs, values, and belief systems prevalent in the settings in which they operate.**Design/methodology/approach:** A qualitative research design was used as the methodological grounding for the study. In-depth, semi-structured interviews were conducted in Ghana with a total of 20 participants (16 males and 4 females). Interviews were audio-taped, with permission of the participants. A convenience sampling method was used, and all 20 participants were recruited via initial personal visits by the researcher and subsequent follow-up visits and phone call. Interviews were transcribed via thematic analysis. The views of participants were organized into four major themes: relevance of CSR (business ethics) to *local* employees; local employees' attitude towards firms' (un)ethical behaviour; educating managers and employees of foreign-owned companies; and attractiveness of company and ability to draw resources.**Findings:** Our interpretive research in the Ghanaian context suggests that most of the participants appreciate the salient role of cooperation between companies and traditional authorities in identifying and resolving potential tension that could evolve out of non-compliance with local socio-cultural values and belief systems. In respect to this, the findings from the present study reinforce the insights of Kjonstad and Willmott (1995) that reliance on rule-based approaches to business ethics is deficient, as it has been found to be ineffective or at best, less 'empowering' when it comes to influencing organizations in their ethical behaviour. The findings further suggest that inadequate information about local customs, values and belief systems, partly explains the seeming 'irresponsible' posture of foreign-owned companies towards aspects of local socio-cultural values and belief systems. Thus, as scanty information is available to the companies and their managers, few are able to either integrate them into their core CSR practices and/or encourage employees to uphold them in their processes.**Research limitations/implications:** Findings are based on a single-country investigation. This limitation, combined with a relatively small sample size (20 participants, across firms that belong to 6 industry-groupings), may have implications that the results might not be readily generalizable. Moreover, as the present study employed an interpretive methodological approach, the findings could have been impacted by self-evaluation (i.e., self-narratives from participants), resulting in socio-cultural preferences and response biases, on the part of the participants.**Practical implications:** Although results of this study is based on single-country (Ghana) study, given similarities in socio-cultural characteristics across developing-countries, this study is likely to have wider relevance and applicability in developing-countries, as a whole.**Originality/value:** The present study explored relatively unexplored ground by investigating the perceptions of *local* employees regarding MNE subsidiaries' attitudes in relation to local customs, values, and belief systems, prevalent in the settings in which companies operate. Most importantly, these initial attempts at exploring the perceptions of *local* employees regarding MNE subsidiaries' attitudes in relation to local customs, values, and belief systems, can hopefully be further explored and validated through future research directed at this topic.

Keywords: Business ethics, Culture, Developing-countries, Local employees, corporate social responsibility (CSR), Multinational enterprises (MNEs)

Paper type: Research paper

1. Introduction

In recent times, corporate social responsibility (CSR) is attracting increasing attention among scholars who study large organizations such as multinational enterprises (MNEs) (Matten and Moon, 2008; Rodriguez *et al.*, 2006; Yang and Rivers, 2009). As a result, stakeholders increasingly expect large corporations, in view of their visibility, to exhibit socially responsible behaviour (Maignan and Ferrell, 2004). Although the meaning and scope of CSR remains contested (see e.g., Blowfield, 2005; Frynas, 2005; Matten and Moon, 2008), it is nowadays expected that "responsible corporations should engage with their stakeholders on CSR issues, and regularly communicate about their CSR programmes, products, and impacts with concerned stakeholders" (Crane and Glozer, 2016, p. 1223). For example, a growing number of companies engage in CSR practices that incorporate social, ethical, and environmental considerations into their products, production processes, inter-

organizational processes, and strategic goals, among many others (see e.g., Crane and Glozer, 2016; Rodriguez *et al*., 2006).

However, despite the conventional wisdom behind the concept of CSR, there are examples of cases where companies pursue mostly shallow CSR-related activities which have been described in the literature as 'CSR rhetoric' (see e.g., Blowfield and Frynas, 2005; Frynas, 2005; Maon and Lindgreen, 2015). In doing this, companies instrumentalize CSR for public relations purposes (Frankental, 2001; Loughran *et al*., 2009) with the intention to increase profit at the expense of promoting societal welfare (Blowfield, 2007). In this respect, it has been noted that companies which follow instrumental approaches to CSR have a high incentive to build up rhetorical CSR façade in order to perpetuate economic motives (see e.g., Blowfield and Frynas, 2005; Frynas, 2005).

In parallel with this development, the extant literature and actual firm-level practices hint that issues related to *local* culture remains largely ignored by MNE subsidiaries in developing-countries and academic researchers (see e.g., Kim and Kim, 2010; Maon and Lindgreen, 2015; Wang and Juslin, 2009). While issues linked to culture are often "highlighted as the fourth but central pillar of sustainability" (Maon and Lindgreen, 2015, p. 756), it was only in 2010 that the International Organization for Standardization's (ISO) 26000 guidelines for social responsibility made explicit, the case for "formally integrating cultural concerns into CSR-related policies" (Maon and Lindgreen, 2015, p. 756). By this proposal, companies are expected to respect and value local cultures and cultural traditions in the contexts in which they operate (Maon and Lindgreen, 2015).

In addition, frequent disregard to *local* cultural beliefs and traditions by MNE subsidiaries in developing-countries, and in particular, the extractive MNEs have been accused of not taking *local* context cultural issues seriously. Maon and Lindgreen (2015) have remarked on the issues of l*ocal* context culture as follows: "… on the academic side, scholarly work in international management, marketing, business ethics, and CSR rarely deals directly with corporate cultural impacts or responsibilities. International management and cultural studies instead characteristically approach culture in accordance with a utilitarian perspective, as a contextual variable that demands adaptation if the corporation is to develop promising business prospects in more or less distant settings and manage its increasingly diverse workforce…" (Maon and Lindgreen, 2015, p. 756).

The fact that "the so-called national cultural backgrounds influence and orient conceptions and understandings of corporate responsibilities" (Maon and Lindgreen, 2015, p. 756), and also the realization that a context-specific relevance to CSR is widely acknowledged (Matten and Moon, 2008; Muthuri and Gilbert, 2011), implies that *exploring* the views *local* employees have on the CSR practices of MNE subsidiaries in developing-countries is particularly critical. Because employees' awareness regarding CSR has increased significantly in recent times (Morsing, 2006), it is important that we understand what this awareness means in relation to MNEs' CSR behaviour in the cultural context of communities in which they operate.

Yet, few studies examine the views *local* employees have on CSR behaviour of MNE subsidiaries in developing-countries in relation to the cultural settings in which companies operate (see e.g., Kim and Kim, 2010; Maon and Lindgreen, 2015; Wang and Juslin, 2009). Moreover, little research exists that examines perceptions and expectations of CSR by *local* employees of MNE subsidiaries in developing-countries. With the above in mind, and drawing on legitimacy theory (LT) and practice theory (PT), the objective of this study is to provide new input towards addressing these critical gaps in the literature.

This article has been structured as follows: first the theoretical and empirical foundations motivating this study are discussed. Then, the methodology underlying this study is presented. Next, the results from the interviews are discussed, and finally some concluding remarks are presented.

2.0 Theoretical and empirical foundations
2.1 *(Social) Responsibility*
The responsibility of organizations such as firms is a controversial subject. Over the last decades, numerous ideas have emerged suggesting how to define the responsibility of companies (see e.g., Friedman, 1970; Carroll, 1979; Donaldson and Preston, 1995). Friedman (1970) suggested that companies should only be responsible for maximizing profits for their shareholders. Carroll (1979) and Donaldson and Preston (1995), on their part, claim that companies are responsible towards all stakeholders, not only to shareholders. Bowen's (1953) *Social Responsibilities of the Businessman* is widely acknowledged as the ground breaking writing of the modern literature of CSR. Bowen's point of departure has to do with the largest companies at the time of writing that were epitome of power as their actions and inactions impacted on 'ordinary' citizens in a number of ways (Carroll, 2008). Howard Bowen defined social responsibility as the obligations of 'businessmen' to "pursue those policies, to make those decisions, or to follow those lines of action that are desirable in terms of the objectives and values of our society" (Bowen, 1953, p. 6).

Scholars writing after Bowen including Davis (1973), Preston and Post (1975), and Carroll (1979), continued in search for the meaning and scope of social responsibility. In 1960, Davis argued that as culture

changes, it should be appropriate that businessmen re-examine the roles and functions they play in society. He contended that corporate responsibility involves actions and decisions that firms take that are beyond their direct economic objectives (Davis, 1960). A decade later, Davis suggested that CSR is about "the firm's considerations of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm […] and to accomplish social benefits along with the traditional economic gains which the firm seeks" (Davis, 1973, p. 312).

Preston and Post introduced the notion of *public responsibility* in 1975. They contended that *public responsibility* illuminates the idea that business and society are mutually dependent systems, which makes it imperative for firms to show responsible behaviour, on the grounds that they operate in a shared environment. Thus, firms are expected to adhere to defined standards of performance, (i.e., both in law and in the public policy process) (Preston and Post, 1975). Another view of CSR that is well-rooted in the literature, according to Crane and Matten (2004) is the conceptualization of CSR proposed by Carroll (1979). Carroll (1979) proposed that CSR can be seen as a multi-layered concept that comprises four interrelated aspects of economic, legal, ethical, and discretionary responsibilities.

Wood (1991), in a seminal work that builds on Wartick and Cochran's (1985) writings on corporate social performance, synthesized insights from Davis (1967), Preston and Post (1975), and Carroll (1979) into "principles of social responsibility [that] are framed at the institutional, organizational, and individual levels …"(Wood, 1991, p. 691) These principles have constituted the normative foundation from which a framework of corporate social performance (CSP) has evolved. From this framework, the "processes of social responsiveness are showed to be environmental assessment, stakeholder management, and issues management; and outcomes of CSP are posed as social impacts, programmes, and policies" (Wood, 1991, p. 691). Wood (1991) writes further that "… the idea of institutionalizing corporate social policy has to some extent been [critique as it] disconnects policy from principles and processes, making it possible for firms to be assessed as having good social performance because they have formal social policies, whether or not these policies are motivated by principles of responsibility and, even more importantly, whether or not these policies are ever reflected in organizational and managerial actions…" (Wood, 1991, p. 711).

2.2. *Principles of CSR – Legitimacy, Public Responsibility, and Managerial discretion*
Wood (1991, p. 695) defines a principle as "something fundamental that people believe to be true or a basic value that motivates people to act." Wood suggests that CSR is essentially about the fact that "business and society are interwoven rather than distinct entities" (Wood, 1991, p. 695), implying that society expects firms to conduct their business in the most appropriate and responsible ways. He further argues that "attempts to specify principles of CSR have not distinguished among three conceptually distinct though related phenomena: expectations place on all businesses because of their roles as economic institutions, expectations placed on particular firms because of what they are and what they do, and expectations placed on managers (and others) as moral actors within the firm" (Wood, 1991, p. 695). These are summarized as constituting the "principle of legitimacy", the "principle of public responsibility", and the "principle of managerial discretion".

2.2.1 *Theory of Legitimacy – the need for organizations to satisfy societal norms and expectations*
The theory of legitimacy has its roots in Davis's (1973) *iron law of responsibility*. At the basic level, legitimacy theory sees business as a social institution that is required, for its proper functioning, to use its power responsibly, in order that society may not revoke it. In his *iron law of responsibility*, Davis hints that "society grants legitimacy and power to business. In the long run, those who do not use power in a manner which society considers responsible will tend to lose it" (Davis, 1973, p. 314). In the view of Davis, the principle of CSR, as applied at the institutional level, constitutes legitimacy. In respect to this, society generally has pre-defined expectations in terms of what constitutes responsible behaviour on the part of organizations such as firms whose activities are influenced by the social and economic institutional settings (Matten and Moon, 2008) in which they operate.

Furthermore, in the view of Suchman, "legitimacy is a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 574). It is also pertinent to emphasize that although legitimacy is determinable by particular events, yet, it equally depends on a history of events. What this implies is that organizations such as firms "may deviate from individuals' values yet retain legitimacy because the deviation draws no public disapproval…" (Suchman, 1995, p. 574). In effect, as Nasi *et al*. noted, in view of the benefits associated with being labelled as 'legitimate', it is imperative for managers of illegitimate organizations to respond to societal pressures by conforming to responsible behaviour, in order to improve the legitimacy of their organizations (Nasi *et al*., 1997).

2.2.2 *The principle of Public Responsibility – indicator of firms' legitimate and responsible behaviour*
Preston and Post proposed the term "public liability" by arguing that CSR reflects a role of corporate governance in terms of public life. In opting for the term 'public' over 'social', they contended that the term public resonates

with the public aspect, as opposed to personal opinion of interest groups that might be skewed to suit their own peculiar agenda (Preston and Post, 1981). It is the contention of these authors that the involvement of organizations such as firms in the public policy process is crucial as it will address areas where public policy is still not clearly defined in order that "… it is legitimate – and may be essential – that companies concerned participate openly in politics" (Preston and Post, 1981, p. 61).

Moreover, to emphasize the blurred lines between public and private responsibility, that may be justifiable for public benefit, Preston and Post (1981, p. 57) contended that "the public content policy is not necessarily obvious or easy to discover, is not invariable over time." In line with Preston and Post (1981), Donaldson (1982) explored business and society relations from social contract perspectives, suggesting that there exists an implied social contract relationship between business and society. Donaldson and Dunfee (1994) extended Donaldson's (1982) notion of social contract, by proposing what they termed an "integrative social contract theory." From this perspective, the socio-cultural contexts in which firms operate as well as normative underpinnings of management are taken into accounts in arriving at what constitutes firms' public responsibility.

Following Wood's (1991) work, the principle of public responsibility implies that organizations such as firms are responsible for the consequences of their "primary and secondary areas of involvement with society" (Wood, 1991, p. 696). Thus, it follows that, by the very nature of "the principle of public responsibility", firms are responsible for solving problems in relation to their specific activities as defined by their activities and interests. This further implies that firms are not responsible for solving all environmental and social problems in society. As a consequence, by emphasizing the interdependence of social institutions, the principle of public responsibility re-echoes the notion that firms should conduct their activities in socially responsible ways as "they exist and operate in a shared environment" with society (Wood, 1991). Altogether, the principle of public responsibility requires that firms' primary and secondary responsibilities define their legitimate scope of corporate responsibility, according to the views of Wood (1991).

2.2.3 *The principle of Managerial Discretion – Doing 'what is right'*
Following Wood (1991), the principle of managerial discretion implies that managers, acting on moral grounds, and on behalf of their organizations, exercise discretionary power, in line with prevailing circumstances, in order to achieve socially responsible outcomes. The principle also implies that as managers, they are required, through their mandates, to have responsibility to exercise good judgement, and for that matter, do "what is right" (Carroll, 1979), on behalf of their organizations. In applying their responsibility to exercise good judgement, managers are noted to make choice, in light of prevailing opportunities, and as a result, they need to take personal responsibility (Wood, 1991), in recognition of the service of social responsibility.

2.3 *Strategies to ethical behaviour – 'codes of behaviour' and 'practice-based conception'*
Responsibility may be explored with a focus on either moral codes of behaviour which firms and their members apply in order to be judged as morally good or practice-based ethics of responsiveness (see e.g., Loacker and Muhr, 2009; Painter-Morland, 2011). Indeed, what attracts firms in general to adopt rule-based strategies to business ethics is that they are generally codified in terms of defining 'what is ethical' and 'what may not be ethical' (Loacker and Muhr, 2009). Following such strategies, responsible behaviour is determined by reference to "universally defined rules, instructions, and obligations on *how* to behave and act in a 'proper and right way'" (Loacker and Muhr, 2009, p. 266). Rule-based perspective to business ethics are grounded on the presumption that the sheer presence of "collective moral rules can produce and deliver responsible conduct" (*ibid*, p. 266).

As rule-based strategies to business ethics aim to facilitate rationale solutions to ethical dilemmas, the involvement of external 'moral' experts (Loacker and Muhr, 2009) in constructing those codes is vital to their successful execution at the level of the firm. It has been suggested that external 'moral' experts have the requisite experience and knowledge when it comes to deciding on an objective and appropriate ethical rules (*ibid*, 2009). By their very nature, rule-based approaches to business ethics justify and legalize *how* organizations behave, just as they protect the rights and duties of organizational members. Thus, it is refreshing that Loacker and Muhr suggest that codes of behaviour "contribute to the clarification of – as well as the identification with – organizational values and to provide a routinized means of responsible conduct that will dissolve individual or collective biases and harmonize conflicting interests" (Loacker and Muhr, 2009, p. 266).

According to Clegg *et al*. (2007) rule-based strategy to business ethics tend to emphasize on utilitarian motive. As Clegg *et al*. put it, "a key point of contestation defining the […] difficulty of being moral […] is the question of whether ethics and organizational practice are, or can be, aligned in the pursuit of business goals such as profitability, competitive advantage and so forth…" (Clegg *et al*., 2007, p. 109). From this perspective, it has been argued that organizations that practice ethics may be driven by strategic considerations including a prior defined organizational interests or expectations (Loacker and Muhr, 2009). Moreover, Francis and Armstrong also note that many business ethics strategies contend that "a case for a synthesis between legal compliance and ethical compliance through aspirational self-regulation […] would be that of seeing them as complementary aspects of regulatory control" (Francis and Armstrong, 2003, p.383). In recognition of firms'

institutional contexts, they suggest that "risk entails a threat posed by the failure of corporate decisions [that could lead] to loss of local support because of a failure in relationships with local communities" (Francis and Armstrong, 2003, p.375).

2.3.1 *Limitations of rule-based strategies to business ethics*

In reference to rule-based perspective to business ethics, the literature explores *how* the individual (e.g., organizational members) can constitute itself into somewhat a subject of moral conduct "with regard to questions of morality in business (ethics)" (Loacker and Muhr, 2009, p. 266). A major limitation of this approach, as noted by Loacker and Muhr (2009) is that they tend to focus on external invocations and obligations in defining morality in business ethics rather than from '*within*' the organization '*itself*'. In line with this view, Kjonstad and Willmott point out that "there is a tendency in the business ethics literature to think of ethics in restrictive terms: what one should not do, and how to control this" (Kjonstad and Willmott, 1995, p. 445). In view of this, it has also been noted that rule-based approaches to business ethics is less 'empowering' when it comes to influencing organizations in their ethical behaviour. In addition, such approaches are also deficient in providing guidelines for the moral conduct of individuals (Kjonstad and Willmott, 1995). Whilst not down-playing the fact that rules are important in contextualizing issues relating to ethics, it is equally crucial that we emphasize that "any attempt to fully determine *responsibility* as problematic because it usually neglects the demand to respond that evolves *in situ*" (Loacker and Muhr, 2009, p. 266). Despite the explanatory power of practice-based ethics of responsiveness when it comes to exploring *how* organizations and their members go beyond codes of conduct in discharging their responsible behaviour, it is, by far, the less used in relation to CSR research (Kjonstad and Willmott, 1995; Loacker and Muhr, 2009).

2.4 *Responsibility as Practice: Subjectivity Formation and Reflexivity*

Responsibility (e.g. ethics) as a practice has gained increased attention in recent years (see e.g., Clegg *et al.*, 2007; Francis and Armstrong, 2003; Kjonstad and Willmott, 1995; Loacker and Muhr, 2009; Painter-Morland, 2011). Appiah (2010, p. 85) hints that it is *our* practice and not the principles of ethics that promotes peaceful co-existence in the human race. In his view, what is crucial is to define practices that will promote peaceful co-existence, as opposed to agreeing on what constitutes the 'best' ethical justification that facilitates practices (*ibid*, p. 70). For Clegg *et al.* (2007, p. 117), it is more fruitful to think of ethics as lived practice, instead of as "a few good principles." This view emphasizes that ethics is not given a 'priori' and cannot be concluded or enclosed (Loacker and Muhr, 2009). Conversely, responsibility is and should be practiced. The practice approach to ethics is mainly driven by issues involving moral choices (Clegg *et al.*, 2007, p. 108), which are open to companies and individuals, especially, in a globalized world, where MNEs, by virtue of their power, size, and visibility, are dominant actors in their respective institutional settings.

In his introductory chapter to *Practice theory*, Schatzki (2001, p.1) argues that practice is an important concept for understanding "the primary generic social thing", just as it is equally important to appreciate the role of structures, systems, events, and actions. While scholars acknowledge the popularity of practice theory in organization studies (see e.g., Francis and Armstrong, 2003; Kjonstad and Willmott, 1995; Loacker and Muhr, 2009) a growing literature draws on practice theory to explain social reality or a phenomenon. The central idea is that practice theorists pay attention to 'activity' instead of systems, structures, discourse, and representation (see e.g., Loacker and Muhr, 2009; Schatzki, 2001). Thus, practice is 'activity', or as Schatzki (2001, p.2) puts it "as arrays of activity." In essence, whilst there is no agreement on what 'activity' means or how 'activities' are connected, there is somewhat agreement that practices, (i.e., 'array of activity') constitute the social reality. However, Corradi *et al.* (2010, p. 277), in an attempt to create a more dynamic concept, outline a three-dimensional conceptualization of practice. In doing this, they suggest that the most useful practice theory is a combination in which 'interconnected activities', 'sense-making processes', and the 'social effects' are all considered and acknowledged.

2.5 *Practice as Subjectivity Formation and the Importance of Reflexivity*

Subjectivity implies an ongoing formation (Loacker and Muhr, 2009). Thus, as responsibility is practiced, one also transforms one's own subjectivity. In line with this, it is crucial that one creatively transgresses any element of subjectivity that a given culture may impose on people (Dey and Steyaert, 2016). This transgression can be achieved through consciousness and reflexivity, which, nevertheless, are always limited. Given a better option, consciousness and reflexivity should enable people to question and criticize the world and culture in which they live and are integral part thereof. Kofman (2006) defines consciousness as the ability to experience reality, which implies that one becomes aware of the 'inner' and 'outer' world in which one lives. Kofman's perspective is essentially focused on an ultimate goal, the 'utopia' to experience reality as the 'truth'. The present study attempts, among others, to invoke the understanding and awareness of 'reality' by emphasizing more dimensions (i.e., both the 'inner' and 'outer') of business ethics as a practice. Pollner (1991, p. 370) points out that: "…reflexivity as an 'unsettling', i.e., an insecurity regarding the basic assumptions, discourse and practices used

in describing reality." Put differently, the practice of reflexivity enables researchers to question their own basic assumptions. His point of emphasis is that: "… shared, internalized norms as an explanation of patterned social behaviour disregarded the interpretive judgments necessarily involved in the application of a norm or rule; the emphasis on abstract 'top-down' theorizing precluded close examination of actual 'bottom-up' interaction; the invocation of the ideals of scientific inquiry as a model of everyday rationality pre-empted considerations of the processes by which members of society organize and assess the 'rationality' of their own activities…" (Pollner, 1991, p. 371).

In respect to the present study, the practice of reflexivity is crucial in order to *explore* why, as a researcher, responsibility is an important concept and *what* are the implications of responsibility. In line with this view, the implication of reflexivity is that one interprets one's own interpretations (Alvesson and Sköldberg, 2009). Alvesson and Sköldberg (2009, p, 273) outline four different levels of interpretation: (1) interaction with empirical material, that is, accounts in interviews, observations of situations, and other empirical materials; (2) interpretation, that is, underlying meanings; (3) critical interpretation, that is, ideology, power, and social reproduction; and (4) reflection on text production and language use, that is, one's own text, claims to authority, selectivity of the voices represented in the text. They note that reflexivity occurs when one puts the different levels of interpretation against each other, but does not *prioritize* just one level. Alvesson and Sköldberg are emphatic that "the word 'reflexive' has a double meaning, also indicating that the levels are reflected in one another. A dominating level, for instance, can thus contain reflections of other levels. Two or more levels may be in a state of interaction, mutually affecting one another" (Alvesson and Sköldberg, 2009, p, 271). In effect, all levels of interpretation are understood as important as they re-inforce each other.

In summary, as Painter-Morland (2011, p. 83) once wrote, the notion of "responsibility" can be understood in few different ways: (1) in the first place, it can indicate accountability; (2) responsibility as a trait and role-responsibilities; and (3) responsibility as the capacity for responsiveness. The third idea that responsibility involves responsiveness is very much insightful for the present study, although the other notions about responsibility are equally appropriate for the present study. It is therefore crucial that "without acknowledging and challenging these common conceptions" (Painter-Morland, 2011, p. 83), it would be difficult to understand the challenges of practicing and managing responsibility.

3.0 Method and methodology
The present study employed an interpretive methodological approach to investigate the views *local* employees of MNE subsidiaries have on the CSR practices of MNEs in a developing-country. This approach is consistent with an interpretivist epistemology (see e.g., Guba and Lincoln, 1994; Lincoln and Guba, 2000) and constructivist ontology (see e.g., Guba and Lincoln, 1994; Lincoln and Guba, 2000). Following this perspective, knowledge is argued to be developed through socially constructed meaning and subjective interpretations (see e.g., Guba and Lincoln, 1994; Lincoln and Guba, 2000). In adopting this approach, researchers investigate the meanings that people attribute to their own in addition to others' actions. In specific terms, following this approach, the present study has attempted to understand *local* employees' own construction of MNE subsidiaries' attitudes towards local culture in their CSR practices in a developing-country.

As the present study sought an in-depth understanding of the views of *local* employees of MNE subsidiaries, a qualitative research approach (Miles and Huberman, 1994; Yin, 1994), was deemed appropriate and accordingly was employed between September and December, 2015, in the field work for this study in Ghana. This approach is further motivated by the claim that indigenous and "national cultural backgrounds influence and orient conceptions and understandings of corporate responsibilities" (Maon and Lindgreen, 2015, p. 756).

In-depth, semi-structured interviews were conducted with 20 participants (16 males and 4 females). Interviews were audio-taped, with permission of the participants. A convenience sampling method was used, and all participants were recruited via initial personal visits by the researcher and subsequent follow-up visits and phone call. The interviews, on average, lasted between one-and-a-half to two hours and were conducted until saturation in responses was achieved (Kvale, 1996). Reflecting on Yin's (1994) suggestions, interview protocol was developed based on the study's objective and the literature reviewed in the previous section. The study explored questions in relation to: what makes CSR (business ethics) important to the participants, awareness of CSR in the companies the participants' workplace, prevalence of rule-based approaches to CSR, how do companies and their members go beyond rule-based strategies to CSR in practicing responsibility, and, how the image of participants' companies impact on them as employees.

The mean and median ages of the participants were 27 years and 26 years respectively, with all 20 participants having acquired working knowledge and background from different industries. As the study anticipates that, depending on the industry a *local* employee works, different views may be prioritized in terms of CSR practices, we sought a representative sample from a diverse group of industries (see **Table I**). The industries represented in the sample are: extractive (15%), logging/timber (20%), pharmaceutical/chemical

(15%), building/construction (20%), food/beverages (15%), and financial services (15%). Altogether, the sample suggests that a reasonable number of industries, hence different views from *local* employees, would be covered by the participants, in the interviews.

Table I Sample description.

Industry Sector	No. of participants
Extractive	3
Logging/Timber	4
Pharmaceutical/Chemical	3
Building/Construction	4
Food/Beverages	3
Financial Services	3
Total	**20**

Upon data collection and transcription of interviews, responses were analysed via thematic analysis (Braun and Clarke, 2006; Spiggle, 1994). Braun and Clarke suggest that thematic analysis works better when "a theme captures something important about the data in relation to the research question, and represents some level of *patterned* responses or meaning within the data set" (Braun and Clarke, 2006, p. 82). Inspired by this, and consistent with an interpretivist epistemology (Guba and Lincoln, 1994; Lincoln and Guba, 2000), the present study followed the process of interpretive analysis outlined by Spiggle (1994) as each interview is analysed on its own, whilst also merging the part together, for the purpose of achieving coherence from the interview data set.

4.0 Findings and discussion
In this section, the themes/issues that emerged from the interviews with *local* employees are discussed along with reflections from prior studies relevant for the present study. Employing thematic analysis, four themes: relevance of CSR (business ethics) to *local* employees; local employees' attitude towards firms' (un)ethical behaviour; educating managers and employees of foreign-owned companies; and attractiveness of company and ability to draw resources, emerged from the interviews. These are used as the basis for organizing participants' thoughts in relation to the objective of the study.

4.1 *Relevance of CSR (business ethics) to local employees*
There is unison, amongst all twenty participants, that it is important that their organizations and individual members, including both managers and employees, feel motivated and resort to ethical behaviour. In expressing their views, the participants propose several and varied justifications as to *why*, it is crucial that their organizations and individual members do not involve in actions which are immoral or unethical. For example, as one of the participants observe:
"[…] the company I work for is highly visible in the industry it operates … we are somewhat 'leaders', which implies that [our] social responsibilities and behaviour is always being scrutinized by our competitors and other companies…"
Similarly, another participant remark:
"[…] although my employer remains a commercial enterprise, this does not stop [this company] from, in addition to pursuing [profitability motives], to be law abiding, transparent in dealing with everyone, including [employees] and also respond to society's concerns, where necessary…"
This view is somewhat consistent with Carroll's (1979) proposal that CSR can be seen as a multi-layered concept that comprises four interrelated aspects of economic, legal, ethical, and discretionary responsibilities. This finding suggests that *local* employees are, to some extent, conscious of companies' 'public responsibility' (Preston and Post, 1975) and are thus enthused to see their employers fulfilling those expectations. Thus, this finding supports the claim that adhering to rule-based approaches and practice-based conception of responsiveness (Loacker and Muhr, 2009; Painter-Morland, 2011) such as those described above, according to Davis, makes "society grants legitimacy and power to business" (Davis, 1973, p. 314), the irresponsible use of which compels society to revoke it.
Participants further express the view that 'purposeful' ethical behaviour promotes peaceful co-existence between companies and their constituents (stakeholders), especially indigenes of communities in which they operate. This finding is somewhat consistent with Freeman's (1984) proposal that by prioritizing issues that are of concern to shareholders, companies and their managers could be deluded into being involved in actions that may be immoral or unethical, and in the extreme, illegal. Freeman further recognized the growing importance of ethics in relation to companies' behaviour and advocated for stakeholder management in attending to issues

relating to ethical conduct, moral considerations, and values (Freeman, 1984). Reflecting further, this finding challenges or is in somewhat a state of conflict with the concept of 'shareholder value maximization', asserting that firms should do "good" (i.e., firms should be ethically responsible), irrespective of the impact on the bottom line as proposed by Lantos (2001).

Furthermore, the interview study indicates that the *local* employees are of the opinion that one of the key issues involved in organizations' quest for 'acceptance' or legitimacy (Davis, 1973; Suchman, 1995), is to operate in accordance with the foundational customs, values, and beliefs systems of a given *local* group. Participants argue that denigrating traditional customs, values, and belief systems of *local* groups has the tendency to destroy cultures that may be historically and customarily tied to the settings in which companies operate. As one participant remark:

"[…] social responsibility projects companies in terms of their responsible [or irresponsible] behaviour towards *local* customs and traditions … as people, [including *local* groups'] impressions about companies' ethical values drive the survival and ultimate success of companies…"

These views, somewhat reinforce Maon and Lindgreen's (2015) suggestion that "… the cultural foundations of local groups are intrinsically connected with the land they inhabit [therefore]; the effects of dispossession clearly create social and political chaos in many indigenous communities…" (Maon and Lindgreen, 2015, p. 761).

4.2 *Local employees' attitude towards firms' (un)ethical behaviour*
It is widely acknowledged that responsible companies address CSR issues by emphasizing on two dimensions: internal and external. However, addressing these two dimensions often implies making difficult, but necessary adjustments, including the willingness to consider effects on a firm's profitability (Jamali *et al.*, 2008). Therefore, supporting efforts towards the successful integration of CSR into the culture of organizations (Jamali, 2006) has renewed the debate surrounding the potential of CSR to resolve community issues, public problems, and public controversies (Jamali *et al.*, 2008).

When participants were asked about the 'criteria' they look for when reviewing the performance of companies, including companies' behaviour towards *local* customs, values, and belief systems, they enumerated a variety of factors that influence their thoughts. Prominent among the factors are: justification for recognition; decoupling; and integration of *local* customs, values, and belief systems into companies' processes. These viewpoints are, for example, manifested in the following quotes:

"[…] *local* customs and beliefs make so much difference that it is of special interest to a *local* employee … However, some managers of MNE subsidiaries here [Ghana] seem to be interested in their [core or conventional] CSR activities …"

" […] when it comes to the role of companies in fostering *local* customs, values and belief systems … me and my colleagues rarely seek to get the views or information from the foreign-owned companies that operate here [in our vicinity] …"

"[…] as employees, our interest is to see alignment between companies' [core or conventional] CSR activities and moral choices …"

"[…] managers of companies like to talk more about 'how' ethical they have been in running their companies, but we, [*local* employees] on our part, are often reluctant to listen to them …"

Thus, the findings, on one hand, do reinforce Collier and Esteban's (2007) argument that, in the context of CSR and employee commitment, it is not enough to rely on 'codes of ethics' when investigating firms' ethical behaviour. What is required is that ethics should be "embedded in the cultural fabric of the business as well as in the hearts and minds of its members" (Collier and Esteban, 2007, p. 30). Moreover, as Collier and Esteban (2007) noted, culture in any given context, runs deeper than procedures, codes of ethics, systems, and processes that may determine the effectiveness of organizations' CSR, "which employees espouse." Reflecting further on the thoughts of participants in the interviews, the findings challenge legitimacy theory and stakeholder theory explanation that "shareholders must continue to be the prime stakeholder and that management teams should run their companies according to their wishes" (Arvidsson, 2014, p. 221).

When participants were asked if they would work for a foreign-owned company that does not recognize customs, values and belief systems that underpin the *local* context in which they operate, the responses are mixed, but point to interesting revelations. Most of the participants thought that, it is crucial that, at the basic level, *local* customs, values, and belief systems that impinge on 'how' work is performed must be respected. As one participant observe:

"[…] if a foreign-owned company demonstrates its commitment to *local* customs, values, and beliefs, by, […] for example, agreeing to [perform prescribed customary rites at specified times of the year], then it gives encouragement to us, [local people]…" I would certainly like to work for such a company …."

Other participants emphasize how important it is for foreign-owned companies to compromise on their position when it comes to customs, values and belief systems that underpin work-related practices on one hand, and

business and society relations in their home-countries. One participant remarks:

"[…] Once you decide to do business in a foreign country, […] you must adjust your [mind-set], and be ready to make changes, where expected, […] in order to fit into *local* customs, values and belief systems […] for there is a popular notion that asserts that: '… if you go to Rome, … you do as the Romans do' …"

Yet, the remaining participants generally express the view that given job availability *vis-à-vis* the skill and/or abilities they possess, they would opt to work for companies that strictly recognize and work in accordance with *local* customs, values and belief systems. Their argument seems to stem from the fact that, though guidelines for the moral conduct of individuals (Kjonstad and Willmott, 1995) is crucial, it is even more crucial that companies and individuals do not neglect "the demand to respond [to ethical or responsible behaviour] that evolves *in situ*" (Loacker and Muhr, 2009, p. 266). Thus, in relation to ethical behaviour, companies' contextual realities play a key role in moulding companies' ethical behaviour.

4.3 *Educating managers and employees of foreign-owned companies*

All participants believe that inadequate information about *local* customs, values, and belief systems that 'responsible' companies are expected to uphold, partly explains the seeming 'irresponsible' posture of foreign-owned companies. As scanty information is available to these companies and their managers, few are able to either integrate them into their core CSR behaviour and/or encourage employees to recognize and uphold them in their processes. Thus, in the view of a clear majority of the *local* employees, it is crucial that awareness of *local* customs, values, and belief systems are built amongst the rank and file of foreign-owned companies operating in their vicinity. This way, it is argued that, "interconnected activities" (Corradi *et al.*, 2010), that is, the systems and structures that underpin work, can be synchronized with customary beliefs, values, and practices. Altogether, it is emphasized by the participants that *local* customs, values, and belief systems play a crucial role in the vicinities in which companies operate, and as a result, there is the need for deepening ethics education:

"[…] it will be in order if some sorts of guidelines are established [jointly] between traditional authorities and managers of foreign-owned companies in defining moral conduct of companies and their employees […] It just dawned on me that we cannot rely solely on rules [codes of conduct] to bring about peaceful co-existence […]

"[…] if there will be guidelines that will [empower] employees to raise moral [alerts] in relation to task assignments given them such as: […] 'are there moral justifications for what I am being asked to do?', '*how* will my actions be interpreted by others [inside] and [outside] this organization?', *what* are the implications of my actions in relation to [local customs, values, and belief systems] in which work is being carried out?' If we do these, […] then I believe that we would bring about some level of [reflection] and awareness of *local* customs, values, and belief systems and expectations […] placed on us [this company] …"

Reflecting on the interview study, the findings here somewhat reinforce the findings of Ardichvili *et al.* (2012). In a study of ethical cultures in large companies, Ardichvili *et al.* (2012) concluded that, there is "the potential for [companies'] cultures to influence employee behaviour globally. E[specially] as workforce become increasingly diverse, violations of universally applied ethical principles are likely to increase and could lead to increased misconduct as defined by corporate code of ethics and compliance" (Ardichvili *et al.*, 2012, p. 426). Indeed, reliance on rule-based approaches to business ethics has been found to be ineffective or at best, less 'empowering' (Kjonstad and Willmott, 1995) when it comes to influencing organizations in their ethical behaviour.

Other participants suggested that traditional authorities and managers of foreign-owned companies should [jointly] provide 'prompt' avenues for resolving ethics-related issues that could potentially impair relations between companies and indigenes of communities in which they operate:

"[…] maybe what we need is [mechanisms] to promptly resolve all potential tensions, once they are anticipated … before they blow out of hand […] people [indigenes] are inherently crazy about their customary traditions and beliefs, and for that reason, […] they are anxious to go all out to safeguard it …"

During the interviews, it further became quite evident that the *local* employees are of the opinion that their companies' own culture influences their attitudes towards cultures underlying the context in which they operate. This opinion is based on a questioning of the *prime* drivers for ethics, moral, and value issues in companies' behaviour. A majority of the *local* employees interviewed believe that there is a somewhat direct positive relation effect between companies' attitude to their own culture and cultures prevailing in the context in which they operate. Some of the *local* employees even argue that it might be beneficial for a company, in its quest to promote its own cultural identity, to engage in activities that are in accord with the values, ethics, and moral propositions, underpinning the context in which it operates.

Altogether, it is emphasized by the *local* employees that their companies espouse varying cultures, just as different cultures prescribe ethics and moral values that shape the behaviour of subjects, including companies. Thus, our findings reinforce the notion that as peer pressure intensifies, the cultural identity of companies, – rather than 'individual values' – constitutes a major driver of business ethics (Joyner and Payne, 2002). On the

other hand, our findings also challenge the notion of *cultural carelessness* proposed by Maon and Lindgreen (2015) that companies exhibit a lack of forethought and concern in their approach to culture-related issues in the settings in which they operate. Indeed, it is emphasized by the *local* employees, in the interview study, that their companies do not seem to pretend or appear completely ignorant in matters relating to ethics, moral, and values, that define the settings in which they operate. Instead, it is emphasized that inadequate information, on the part of the companies, is largely responsible for the seeming cultural 'blunders' that may sometimes reluctantly occur, on the side of companies.

4.4 *Attractiveness of company and ability to draw resources*

As revealed in the academic literature (e.g., Morsing, 2006; Morsing and Kristensen, 2002), branding, with its roots in marketing, has by convention, aimed at attracting customers through "aesthetically appealing and favourable messages" about a company and its offering (Morsing, 2006). It also follows that, in recent times, companies have been turned into brands that address stakeholder groups of varying interests "with messages which increasingly include issues on corporate moral (Morsing, 2006, p. 97). Thus, if a company's image is projected negatively amongst constituents (stakeholders), on account of irresponsible behaviour, including disparaging posture towards *local* customs, values, and beliefs, there is the likelihood that stakeholders, will hesitate to transact business with the company. As the participants observe:

"[…] it happens once in a while … and that I pitied myself and others out there working for [this company] who cherish [our] cultural identity. For some of us, […], the central issue is 'does [this company] sincerely respect our customs and values, or it is merely a pretence? What is it in [this company] that used to make it appealing to some of us is fast eroding … They used [brute] force to deprive us from benefitting from resources we inherited from [our] heritage. But in the end, [this company] turn round and exploit for resources from sacred lands that we are enjoined not to touch. … Some acts of [this company] are strange to our custom […] but, to me, it is clear that companies … do not always need rules [codes of conduct] to behave ethically or responsibly…"

This viewpoint is especially important as it reflects the "principle of managerial discretion" – i.e., 'doing what is right' (Wood, 1991), which enjoins managers, to act on moral grounds in recognition of prevailing circumstances, to achieve socially responsible outcomes. Indeed, as suggested by practice theory (e.g., Francis and Armstrong, 2003; Kjonstad and Willmott, 1995; Loacker and Muhr, 2009), 'activity' or "arrays of activity" (Schatzki, 2001) is prominent in determining companies' responsible behaviour as opposed to emphasizing primarily on systems and structures, for example. As one participant points out:

"[…] a company's responsible behaviour [expressed by codes of conduct] contributes in attracting resources, … but a company that does not respect [*local]* customs, values and beliefs … is not worth attention …"

When mainstreaming *local* customs and beliefs into companies' ethical behaviour is discussed, most of the participants argue that this area should not only be sanctioned by managers of companies, but in close cooperation with traditional authorities. They believe that an effective integration of *local* customs, values, and belief systems into companies' responsible behaviour will milder some of the tension that escalate between indigenes of communities and managers of companies in their vicinity.

5.0 Concluding Remarks

In researching social responsibility in the context of multinational enterprises, this paper has explored perceptions of *local* employees regarding MNE subsidiaries' attitudes in relation to local customs, values, and belief systems prevalent in the settings in which they operate. The study draws on legitimacy theory and practice theory perspectives in interpreting perceptions of local employees. In-depth, semi-structured interviews revealed issues impacting *local* employees' perceptions and expectations of foreign-owned companies' attitudes to *local* customs, values, and belief systems. The views of participants were organized into four major themes: relevance of CSR (business ethics) to *local* employees; local employees' attitude towards firms' (un)ethical behaviour; educating managers and employees of foreign-owned companies; and attractiveness of company and ability to draw resources.

The first conclusion that can be drawn is that *local* employees of MNE subsidiaries are aware of the benefits that accrue to companies as a result of obtaining external legitimacy. Irrespective of the relationship that exists between a company and its host-constituents, a company cannot possibly obtain, repair, and maintain its legitimacy, if it fails to work in close cooperation with traditional authorities in the socio-cultural context in which it operates. Second, foreign-owned companies' interventions and/or responses to socio-cultural expectations ingrained in local customs, values, and beliefs, risk being taken as attempts at building up rhetorical CSR façade, particularly if social responsibility is not embedded in the cultural fabric of the business and its members, including employees. Put differently, reliance on codes of conduct to address social responsibility is not entirely effective without recognizing and integrating local customs, values, and belief systems into companies' processes, in order to respond to socio-cultural specificities that evolve in the context in which companies operate. Third, these observations (conclusions), in turn, permit us to further conclude that a salient

two-way relationship between companies' attitudes to their own cultural values, and socio-cultural values and belief systems prevailing in the context in which they operate should be maintained, in order to promote peaceful co-existence between companies and their constituents.

Our interpretive research in the Ghanaian context suggests that most of the participants appreciate the salient role of cooperation between companies and traditional authorities in identifying and resolving potential tension that could evolve out of non-compliance with local socio-cultural values and belief systems. In respect to this, the findings from the present study reinforce the insights of Kjonstad and Willmott (1995) that reliance on rule-based approaches to business ethics is deficient, as it has been found to be ineffective or at best, less 'empowering' when it comes to influencing organizations in their ethical behaviour. As pointed out in the present study, inadequate information about local customs, values and belief systems, partly explains the seeming 'irresponsible' posture of foreign-owned companies towards aspects of local socio-cultural values and belief systems. Thus, as scanty information is available to these companies and their managers, few are able to either integrate them into their core CSR practices and/or encourage employees to uphold them in their processes.

Reflecting further on the theoretical and practical implications of the present study, our findings challenge the usefulness of rule-based perspectives to business ethics; with its emphasis on utilitarian motive, as a dominant paradigm in business ethics research in favour of legitimacy theory and ethical compliance based on aspirational self-regulation (see e.g., Francis and Armstrong, 2003). The *local* employees interviewed appeared more concerned about the importance of *local* customs, values and belief systems, in complementing aspects of regulatory pressures (i.e., rule-based perspectives to business ethics) that define what it takes to gain external legitimacy, in the context in which businesses operate. Moreover, the findings of the present study suggest that legitimacy theory, with its explanatory power, when it comes to investigating firms' responsible behaviour, could provide useful, but not sufficient insights when exploring the views *local* employees have in relation to firms' responsible behaviour.

While the present study has provided initial empirical insights into the views *local* employees of MNE subsidiaries in a developing-country have on firms' ethical behaviour in relation to *local* customs, values, and belief systems, the research, admittedly, has a number of notable limitations. To begin with, the findings are based on a single-country investigation. This limitation, combined with a relatively small sample size (20 participants, across firms that belong to 6 industry-groupings), may have implications that the results might not be readily generalizable. However, given similarities in socio-cultural characteristics across developing-countries (see e.g., Cuervo-Cazurra, 2012; Ramamurti, 2004, 2012), this study is likely to have wider relevance and applicability in developing-countries, as a whole. Moreover, as the present study employed an interpretive methodological approach (see e.g., Guba and Lincoln, 1994; Lincoln and Guba, 2000), the findings could have been impacted by self-evaluation (i.e., self-narratives from participants), resulting in socio-cultural preferences and response biases, on the part of the participants.

Despite these limitations, we are of the view that the present study makes important contribution towards advancing the body of (CSR) and/or business ethics research. The present study has indeed explored relatively unexplored ground by investigating the perceptions of *local* employees regarding MNE subsidiaries' attitudes in relation to local customs, values, and belief systems, "highlighted as the fourth but central pillar of sustainability" (Maon and Lindgreen, 2015, p. 756), prevalent in the settings in which companies operate. The findings suggest that *local* employees are more concerned about the importance of *local* customs, values and belief systems, in complementing aspects of regulatory pressures (i.e., rule-based perspectives to business ethics) that define what it takes to gain external legitimacy, in the context in which businesses operate. Indeed, the present study responds to Maon and Lindgreen (2015) call that "researchers could determine ways to encourage corporations to actively consider CCR concerns [by investigating] contextualized examples and counter examples of relevant CCR-related endeavours …" (Maon and Lindgreen, 2015, p. 763), as explored in the present study. Most importantly, these initial attempts at exploring the perceptions of *local* employees regarding MNE subsidiaries' attitudes in relation to local customs, values, and belief systems, can hopefully be further explored and validated through future research directed at this topic.

Given the interesting, albeit, worrying findings in the present study, are there avenues for future research? Future research can seek to shed light on host-country cultural manifestations in the business ethics practices of MNE subsidiaries originating from the same parent company, but operating in different institutional environments. In this proposed future research, there is room for exploring the interplay of host-country socio-cultural (normative) pressures in moulding firms' attitudes towards business ethics. Next, as CSR has context specific relevance (see e.g., Matten and Moon, 2008), future research can shed light on firms that operate in the same industry, but in different institutional settings. Of particular interest, in this proposed research, is patterns of global and/or industry-wide convergence of host-countries' socio-cultural pressures on firms' ethical behaviour. Such future research agenda is crucial for as Joyner and Payne (2002) once said "now that businesses are often the most powerful institutions in the world, the expanse of social responsibility has enlarged to include

areas formerly considered the domain of [others]: quality of education and support of the arts, […] The more powerful business becomes in the world, the more responsibility for the well-being of the world it will be expected to bear" (Joyner and Payne, 2002, p. 303).

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