

Influential Article Review - CSR Performance in International Business in the Context of Developing Economies

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This paper examines corporate social responsibility. We present insights from a highly influential paper. Here are the highlights from this paper: Research into Corporate Social Responsibility (CSR) in Ghana generally, has seen increased scholarly attention but same cannot be said of the specific area of CSR and International Business (IB), ironically though much of the data on CSR research comes from IBs. This paper therefore reviews existing literature on CSR in Ghana with the objective of identifying gaps and developing a framework to guide future research in CSR and IB because of the peculiarities. The paper underscores the varying and conflicting interests of host and home nations as well as international standards that IBs must navigate in their CSR activities, and applies Impression Management theory to develop a framework for future studies in the subject area in Africa and emerging economies. For our overseas readers, we then present the insights from this paper in Spanish, French, Portuguese, and German.

Keywords: CSR, International Business, Impression Management

SUMMARY

- It is observed that not all articles have theoretical underpinnings while stakeholder and institutionalist theories appear to be dominant where theories are applied. The dominance of Stakeholder theory could be premised on the argument that corporate entities exist to satisfy other agents connected to them besides shareholders . Considering the fact that the Stakeholder theory posits that firms must seek the interest of all stakeholders , it stands to reason that it will be the obvious choice of many scholars.
- Dartey-Baah, et al. who looked at CSR in Ghana's development argue that since the country is a stakeholder to an organisation, the organisation should ensure that its activities incorporates the interest of the country. They use this explanation as basis for adopting the Stakeholder theory. Hinson and Kondua also argued that theorists will be better served if discussions on CSR and Marketing are based on «stakeholder orientation rather than a narrow market orientation». They adopt Maignan et al. stakeholder model in their study and suggest that firms must determine the

interests of their stakeholders in rolling out their CSR programmes. Tuokuu and Amponsah-Tawiah are more emphatic, arguing that «CSR takes its roots from the stakeholder theory».

- The empirical evidence of CSR studies in Ghana. CSR has witnessed increased interest in both academics and practice in Ghana and many researches bear testimony to that fact.
- Assessment of CSR in Ghana and IB. The genesis of IB has been traced to the launch of the Journal of World Business in 1965 and given additional impetus with the launch of the Journal of International Business Studies in 1970 . It can be generally defined as a firm level business that is conducted «in a location other than the firm’s home country» and involves «interrelationships between the operations» of the firm and the foreign environment in which it operates . Ghana has attracted a lot of international businesses over the years investing in various sectors of the economy . A review of the extant literature on CSR in Ghana however suggest that only few studies contextualised the research within the domain of IB although as earlier stated, much of the empirical data on CSR are from multinationals. While some studies made significant inroads into the area of IB, a lot more just made references to it in passing. Kuada and Hinson, specifically set out to do a comparative study on CSR practices between local and foreign firms and opined that while CSR programmes of multinationals are largely «guided by legal prescriptions» that of their indigenous counterparts are «guided mostly by discretionary and social considerations». The scholars also share in the argument that generally, the cultural values of a community impact the operations of firms and suggest further that companies with foreign connections are conscious of their international image and additionally, that they take instructions from their headquarters. These assertions could have been stretched further to determine how the factors of societal values, instructions from headquarters and international standards jointly could mediate or impact the CSR orientation and implementation of multinational firms.

HIGHLY INFLUENTIAL ARTICLE

We used the following article as a basis of our evaluation:

Hinson, R. E., Avornyo, F., Kuada, J., & Asante, F. A. (2017). Corporate social responsibility and international business: Examining the nexus and gaps from a developing economy perspective. *International Journal of Corporate Social Responsibility*, 2(1), 1–14.

This is the link to the publisher’s website:

<https://jcsr.springeropen.com/articles/10.1186/s40991-017-0016-x>

INTRODUCTION

Ghana is considered a beacon of democracy in Sub-Saharan Africa, with seven (7) successive successful elections including changes in governments which is a rare phenomenon in the region. This, in addition to her wealth in natural resources make her one of the leading countries in Africa (Ghana Investment Promotion Centre website). The country has enjoyed an accelerated economic growth over the past decade with the resultant attainment of the Millennium Development Goal (MDG) of halving poverty (Poverty Reduction in Ghana: Progress and Challenges by the World Bank) and was ranked as the “Best Place for Doing Business in the ECOWAS Region”(World Bank Doing Business Report 2014). These feats, in addition to technological advancement (130.97% mobile penetration and 68.18% for mobile data penetration according to the National Communications Authority Industry Information report for March 2016), has made her one of the attractive destinations for foreign capital, resulting in a significant number of multinational companies operating in the country, with their peculiar intricacies. Ghana, just as other African countries and indeed emerging economies, is currently reeling under global drop in commodity prices with the attendant foreign exchange volatility and widened trade, and budget deficit with far reaching

consequences on businesses. It is our contention that these qualifiers make a Ghana based study on corporate social responsibility and international business important contribution to existing literature.

Corporate Social Responsibility (CSR) has gained prominence in scholarship in Sub-Saharan Africa (Tilt, 2016) with many looking at various aspects of it. The CSR literature on Ghana and other African countries used to be scanty and could still be argued to be less exhaustive in comparison to a developed country's CSR research; but there has been sufficient academic interest in the subject in recent times prompting Tuokuu and Amponsah-Tawiah (2016) to suggest that the concept was no longer nascent in the West African country. A review of the extant literature on CSR in Ghana shows that research into the concept picked up from the 21st century, although there is evidence of CSR in Ghana as far back as 1939 (Ofori 2010a, 2010b). Most of the studies undertaken in CSR in Ghana have focused on organisational practices and management perspectives; stakeholder perspectives; communication of CSR activities; CSR and firm performance; as well as firm characteristics and CSR. Although most of these studies derive their empirical data from multinationals because they play a lead role in CSR programmes (Amponsah-Tawiah, & Dartey-Baah, 2011), it appears no deliberate effort has been made to critically focus on the concept of CSR within the context of IBs. Of particular importance are moderating factors that could impact CSR activities of international firms in host countries.

Scholars who made a foray into CSR and IBs in Ghana were largely within the arena of comparative analysis of the characteristics of multinationals vis-a-vis their indigenous counterparts in relation to their orientation towards the concept (Hinson and Ofori 2007; Kuada & Hinson, 2012). Others such as Dartey-Baah and Amponsah-Tawiah (2011) examined the applicability of Western CSR theories to Africa and for that matter Ghana but none of the literature reviewed, has holistically considered CSR within the context of IB in Ghana. However CSR and IB has gained sufficient attention in developed countries, (Kolk, 2016; Gruber, & Schlegelmilch, 2015).

The conceptualisation of CSR, remains a grey area characterised by disputes over an agreed definition (Nyuur et al., 2014). One of the early scholars Carroll (1991) characterised CSR into four responsibilities in a pyramidal form to depict the order of importance and their historical development but argues that all four co-exist; Philanthropic Responsibilities, Ethical Responsibilities, Legal Responsibilities and Economic Responsibilities. Subsequent to this study, characterisation of CSR by other scholars appears to revolve around the work of Carroll (1991). However, Visser, (2006) critiqued Carroll's conceptualisation of CSR arguing that it was North America biased and not entirely applicable to the African context. Using Carroll's classification, he argues that unlike Carroll who makes philanthropic responsibility the last in the hierarchy of responsibilities, within the African context, Philanthropic responsibility is the second most important, because of issues of poverty and underdevelopment. Visser's (2006) argument is not unfounded as CSR motives in North America is even considered distinct from Europe (Capaldi, 2016).

It can be inferred from Visser (2006) that what influences CSR in the West may differ from Africa and developing countries, a view shared by Kuada and Hinson (2012), who further argue that firms CSR activities are influenced by the cultural values of host nations. They have also argued that multinationals are mindful of international standards and CSR certification agencies while Gruber & Schlegelmilch (2015) have also thrown up the issue of "global consistency and local responsiveness" as potential challenges that confronts IBs in their CSR activities. These observations suggest that international firms are presented with a unique challenge that can impact how they undertake their CSR activities and we argue that a study of CSR and IB should be situated within this context. Although scholars like Marano & Kostova (2016) admit to this peculiarity, they however limit the elements to host country and parent company influence only, excluding international Non-Governmental Organisations (NGOs), rating agencies and home country influence, which are additions that this study proposes should also be considered.

Predominantly, Stakeholder and Institutionalisation theories have been used in CSR studies in Ghana (Tuokuu & Amponsah-Tawiah, 2016; Dartey-Baah, et al., 2015; Hinson & Kodua, 2012), however beyond the interest of stakeholders, firms, in carrying out CSR are also mindful of their reputation and public impression (Gruber & Schlegelmilch 2015; Ofori 2007a, 2007b). The paper therefore proposes that CSR and IB research can be anchored on the Impression Management (IM) Theory.

The objective of this paper therefore is to position CSR and IB research within the context that we argue is more representative of the reality. This stance is influenced by a thorough review of literature on CSR in Ghana; sifting out the dominant themes, arguments, theories and methodologies, which are evidently captured in a tabular form. We identify gaps that back our stance and suggest a framework to guide research into CSR and IB in emerging economies such as Ghana. The paper is structured as follows; firstly, the investigative methodology and search protocol used; a description of the included literature in terms of year of publication, research methods applied and level of analysis. We also present an assessment of theories on which the studies were anchored. We then assess the conversation on IB and CSR in Ghana and finally we propose a theoretical framework to guide future research.

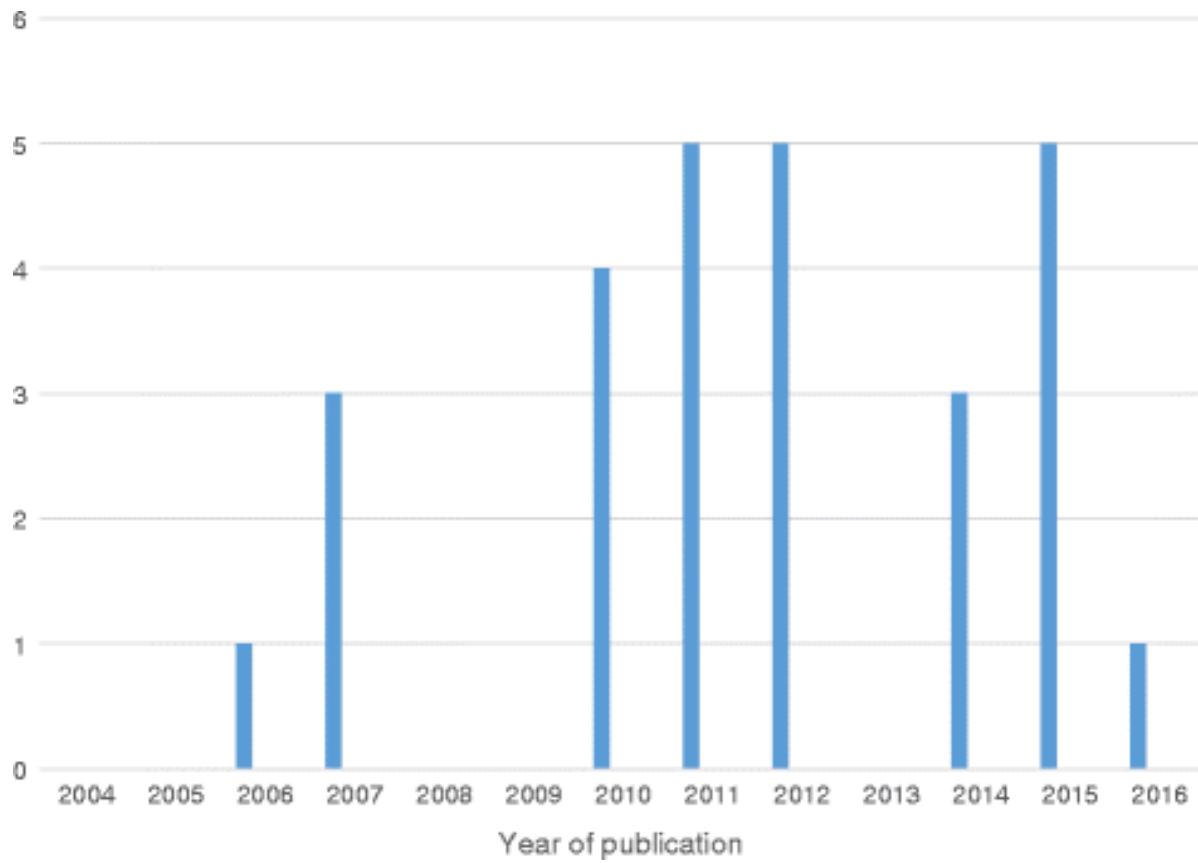
CONCLUSION

It is evident from the review of literature that there is increased interest in CSR particularly after 2010, touching on various themes and subthemes in the rather amorphous concept. Predominantly, qualitative approach to research has been used although some studies also used quantitative methodology, with what appears to be a negligible use of mixed methods. However not much attention has been paid to CSR and IBs in Ghana in a more focused manner although some scholars in Ghana have looked at aspects of it. Stakeholder theory was identified to the dominant theory although a significant number of articles were not anchored on theories.

It is expected that CSR will continue to engage the attention of both practitioners and academics globally and more importantly in developing countries where poverty is pervasive and firms would be expected to complement government development agenda. The paper also asserts that the influence of the headquarters of IBs as well as their home and host countries will continue to impact the CSR operations of these firms and as societies become more informed and the world smaller due to technology, IBs would have a more daunting task navigating the sometimes conflicting priorities. Studies into CSR, particularly CSR and IB in developing or emerging economies could examine these nuances into details. The framework could also be tested by undertaking an empirical research.

APPENDIX

**FIGURE 1
YEAR DISTRIBUTION OF INCLUDED ARTICLES ON CSR IN GHANA**



**FIGURE 2
THEMATIC DISTRIBUTION**

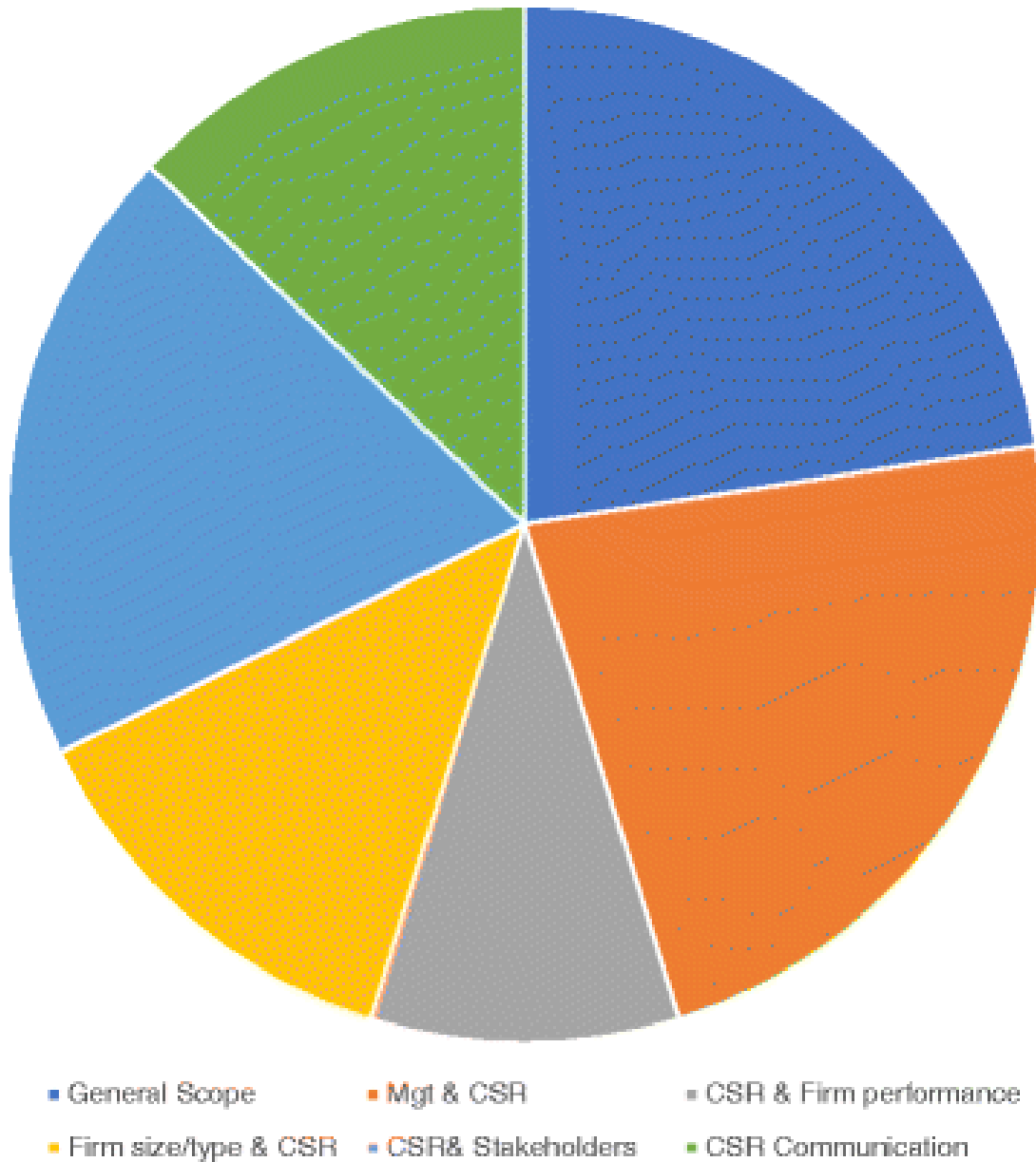


FIGURE 3
FOCUS OF PUBLICATIONS

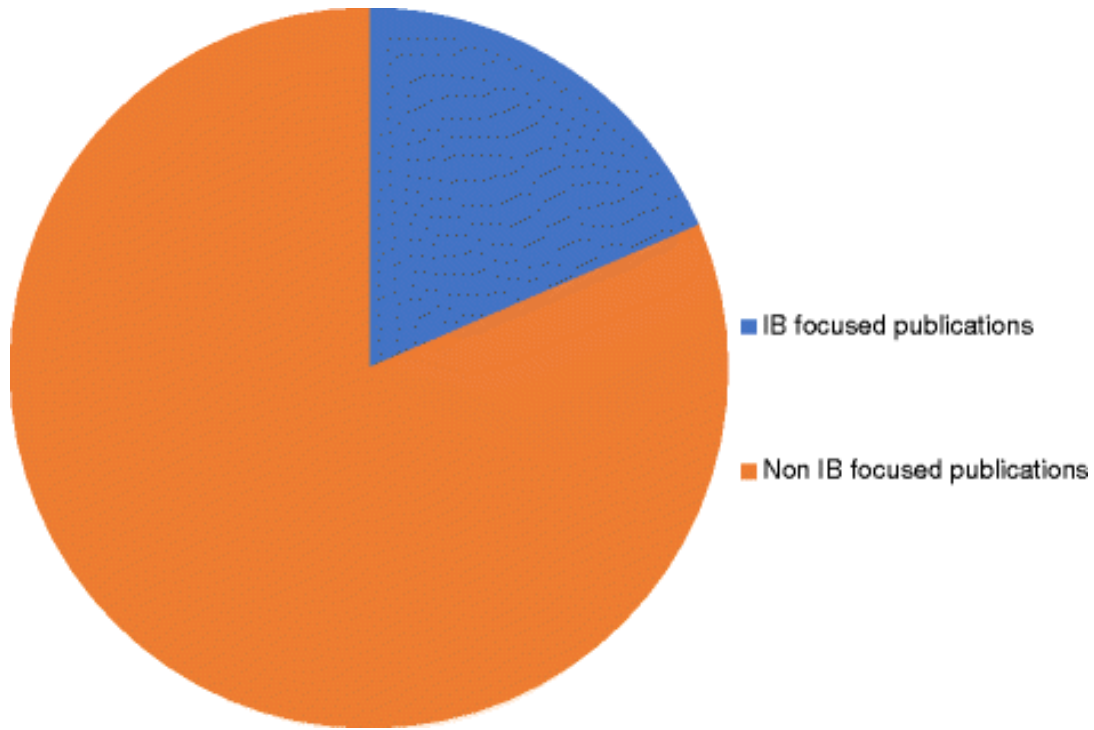


FIGURE 4
CSR AND IB IN GHANA FRAMEWORK

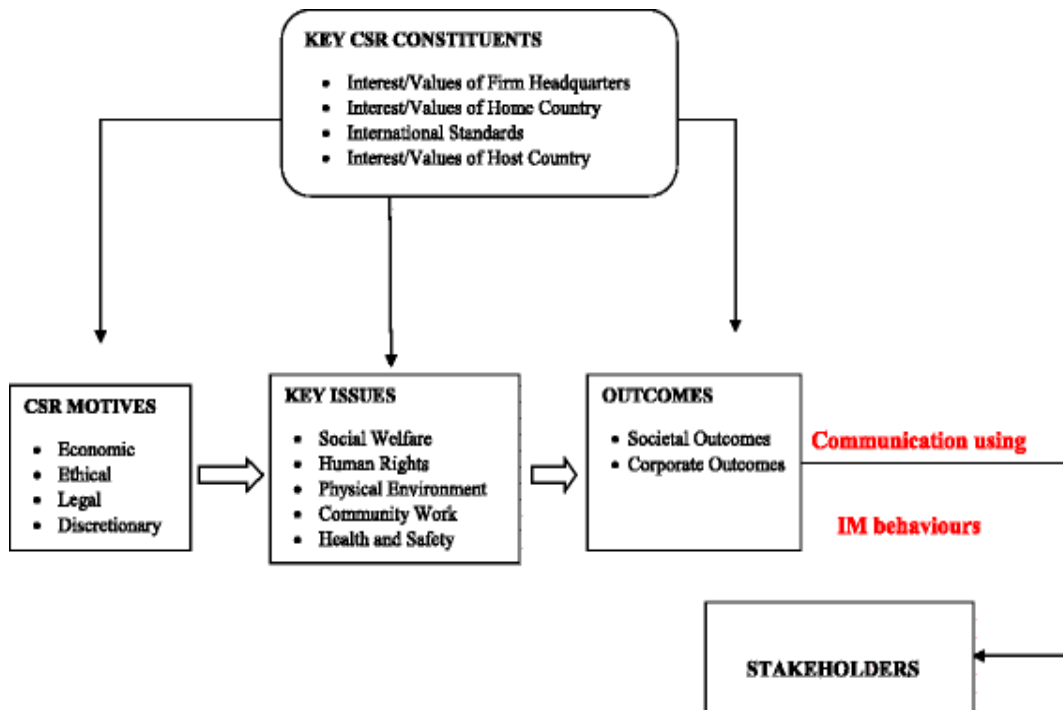


TABLE 1
METHODOLOGICAL DISTRIBUTION

Thematic areas	Methodology				
	Empirical	Conceptual	Quantitative	Qualitative	Mixed methods
Scope of CSR	11, 12, 13, 17,19	9, 25,		11,12, 17,19,	13
Organisational Leadership & Managerial perspectives	2,4,15,17,21, 22,23		4,17,22,23	2,15,21	
CSR and Firm Performance	26, 27	5	26, 27		
Firm size/type and CSR	3,7,8,18		8	3,7	
CSR and Stakeholders	2,16,19	9,10, 14		2,16	
Communication of CSR	1,3,6,24		24	1,3,6	

**TABLE 2
LEVEL OF ANALYSIS**

Thematic area	Level of Analysis		
	Firm Level	Multi-Firm	Macro
Scope of CSR	21,	10, 11,12, 13, 17,19	
Organisational Leadership & Managerial perspective	2,15,21	4,17,23	22
CSR and Firm Performance		26, 27	
Firm size/type and CSR		3,7,8	
CSR and Stakeholders perspective	2	16	
Communication of CSR		1,3,6,24	

The preponderance of multi-firm or multiindustry studies could also be because it is considered to have a higher level of generalisability of research result (Kera'nen et al. 2012). The dark shaded boxes are indicators of the identified gaps

TABLE 3
CSR IN GHANA: TAXONOMY OF REVIEWED ARTICLES

NO.	Title and author	Objective	Findings	Year of publication	Journal	Data base	Methodology	Level of analysis
1	Corporate social responsibility activity reportage on bank websites in Ghana Hinson et al (2010)	Study focuses on how banks operating in Ghana communicate their CSR programmes and intentions via their corporate websites	CSR communication via website not optimum and firms appear challenged in transferring bricks-and-mortar organisational capabilities to online environments.	2010	International Journal of Bank Marketing, Vol. 28 Iss 7 pp. 498 – 518	Emerald Insight	Qualitative	M/Firm
2	Examining the marketing-corporate social responsibility nexus Robert Ebo Hinson Prince Kodua,	Study examines CSR practices of firms by focusing on various dimensions of stakeholder interests, norms and values	There is lack of cooperation among departments of the firm towards CSR implementation and firms appear not proactive in examining needs of prospective CSR beneficiaries.	2012	International Journal of Law and Management, Vol. 54 Iss 5 pp. 332 – 344	Emerald	Qualitative	Firm Level
3	Online CSR reportage of	Study aims to report on CSR	Firms generally have weak online	2011	Journal of Information,	Emerald Insight	Qualitative	M/F

	award-winning versus non award-winning banks in Ghana Robert Ebo Hinson	reportage amongst four leading banks in Ghana. Two of them have won CSR industry awards while the others have not.	reporting of CSR activities largely due to the absence of an online communication strategy		Communication and Ethics in Society, Vol. 9 Iss 2 pp. 102 – 115			
4	Market orientation, innovation and corporate social responsibility practices in Ghana's telecommunication sector Mahmoud & Hinson (2012)	Study examines how market orientation, innovation, and corporate social responsibility (CSR) jointly impact business performance	Firms' degree of market orientation and CSR have significant impact on innovation, which then influences business performance and also that market orientation has direct significant effect on CSR	2012	Social Responsibility Journal, Vol. 8 Iss 3 pp. 327 – 346	Emerald Insight	Quantitative	M/Firm
5	Conceptualising corporate social responsibility (CSR) and corporate social investment (CSI): the South African context	Study examines how scholars and theorists conceptualised CSR by focusing on neo-classical economists	CSI, with its paraphernalia of the SRI Index and social capital market, promises to present a new and radical way of addressing	2011	Social Responsibility Journal, Vol. 7 Iss 3 pp. 332 – 346	Emerald Insight	Conceptual	

	Hinson & Ndhlovu (2011)	who are sceptical about the place of CSR in business	developmental problems.					
6	Sustainability reporting among Ghanaian universities Robert Hinson, Adelaide Gyabea & Masud Ibrahim	Study seeks to explore whether Ghanaian universities report on their sustainability performance, as well as the dimensions of sustainability they report on.	Universities report on their sustainability performance through websites and annual reports, but do not have stand-alone sustainability reports	2015	Communication, 41:1, 22–42,	Taylor & Francis	Qualitative	M/Firm
7	Corporate social responsibility (CSR) practices of foreign and local companies in Ghana. Kuada, John, and Robert E. Hinson	Study seeks to examine key motives underlying CSR practices of foreign and local firms operating in Ghana and the societal as well as business outcomes of these practices.	CSR decisions of foreign firms are mainly guided by legal prescriptions, those of their local counterparts are guided mostly by discretionary and social considerations. But difference in the degree of importance to discretionary motive is	2012	Thunderbird International Business Review 54.4: 521–536.	Google Scholar	Quantitative	M/Firm

			statistically insignificant					
8	Corporate social responsibility (CSR) perspectives of leading firms in Ghana Dan F. Ofori Robert E. Hinson.	Study intends to ascertain and document the extent of recognition, nature and content of socially responsible actions by firms located in Ghana including both local and foreign firms	Internationally-connected Ghanaian firms seem to have a better grasp of the various dimensions of CSR and how these could be used to business and strategic advantage.	2007	Corporate Governance: The international journal of business in society, Vol. 7 Iss 2 pp. 178 – 193	Emerald	Qualitative	M/firm
9	Corporate Social Responsibility in Ghana Kwesi Amponsah-Tawiah and Kwasi Dartey-Baah	Study seeks to examine the usage of the CSR concept in Ghana particularly in the mining industry.	In Ghana, CSR has tended to focus on the external environment to the neglect of the internal environment from where employees operate.	2011	International Journal of Business and Social Science Vol. 2 No. 17	Google Scholar	Conceptual	
10	Turning potential collision into cooperation in Ghana's oil industry	The paper investigates the relationship between key stakeholders in	Ghana's oil industry must identify and engage all stakeholders in	2015	Society and Business Review, Vol. 10 Iss 2 pp. 118 – 131	Emerald Insight	Qualitative	M/Firm

	Amponsah-Tawiah et al (2015)	the oil sector, how stakeholder interactions create the potential for collision and how to turn possible collision into cooperation.	planning CSR programmes to foster friendly environment for oil companies.					
11	CSR-OHS Kwesi Amponsah-Tawiah Kwasi Dartey-Baah	The paper seeks to trace the path to achieving the millennium development goals (MDG) in developing countries through CSR and organisation health and safety (OHS).	There is linkage between CSR, OHS and the MDG; Ghanaians viewed OHS as a key competing dimension of CSR.	2012	Journal of Global Responsibility, Vol. 3 Iss 2 pp. 224 – 234	Emerald Insight	Qualitative	M/Firm
12	Exploring the link between corporate social responsibility and health and safety in the mines Kwesi Amponsah-Tawiah Justice Mensah	The paper seeks to explore the integration of issues of health and safety of employees into the broader CSR agenda	CSR is not just about community relations, employee Health and Safety but a perfect synergy amongst all these relations	2015	Journal of Global Responsibility, Vol. 6 Iss 1 pp. 65 – 79	Emerald Insight	Qualitative	M/Firm

13	Corporate social responsibility in Sub-Saharan Africa: hindering and supporting factors Richard Benon-besan Nyuur Daniel F. Ofori Yaw Debrah	Study aims to examine CSR from a broader perspective and identify the factors that hinder and promote CSR activities in SSA	Brings out nine key factors that promotes CSR when in place but hinders it when not in place in SSA.	2014	African Journal of Economic and Management Studies, Vol. 5 Iss 1 pp. 93 – 113	Emerald Insight	Mixed methods	M/Firm/regional
14	Corporate social responsibility: Is it an alternative to government? Francis Xavier Dery Tuokuu Kwesi Amponsah-Tawiah	Study aims to find out if CSR was becoming an alternative government	Finding is that government is relying on the benevolence of firms to pursue her development agenda	2016	Journal of Global Responsibility, Vol. 7 Iss 1 pp	Emerald Insight	Conceptual	Level of analysis
15	Corporate Social Responsibility and Canadian Mining Companies in the Developing World: The Role of Organisational Leadership and Learning Hevina S. Dashwood & Bill Buenar Pupilampu	The paper seeks tests the applicability of organisational behaviour concepts (leadership and learning) to a case study of a Canadian, mid-tier mining company.	Leadership is open and committed to learning about best practices and engaging with the local communities to learn their concerns and priorities.	2010	Canadian Journal of Development Studies 30:1–2, 175–196	Taylor & Francis	Qualitative	Firm Level
16	Corporate Social Responsibility in Ghana's National	Study aims to examine how CSR tie into	CSR initiatives mainly in line with the MDGs	2015	Africa Today, Volume 62,	EBSCOhost	Qualitative	M/Firm

	Development Kwasi Dartey-Baah, Kwesi Amponsah-Tawiah, and Victoria Agbeibor	key government development agenda	and aspects of earlier national development targets, rather than current national development goals		Number 2, pp. 70-93			
17	Executive and Management Attitudes on Social Responsibility and Ethics in Ghana: Some Initial Exploratory Insights DANIEL OFORI	Examines CSR and ethics in Ghana	Ethical values of both individual managers and their firms are the major factors determining managers' attitudes toward CSR, and ethical behaviour is good for corporate reputation.	2010	Global Partnership Management Journal, Vol. 1 Issue 1/2, p14	EBSCOhost	Quantitative	M/Firm
18	Corporate Social Responsibility, Myth, Reality or Empty Rhetoric: Perspectives from the Ghana Stock Exchange Dan Ofori	Examines CSR perceptions of firms listed on the Ghana Stock Exchange	Majority of companies on the GSE subscribe more to the contemporary notion of CSR; strategic, moral, and ethical, as well as economic.	2007	The African Finance Journal, 9.2, 53–68	Google Scholar	Quantitative	M/Firm
19	Social responsibility and	Examines ethical issues	Ethical issues are important but not	2007	Management and economic	Google Scholar	Quantitative	M/Firm

	ethics in Ghana: Stakeholders' expectations and challenges. Dan Ofori	and CSR among firms in Ghana	the first consideration for firms in Ghana		development in sub-Saharan Africa: Theoretical and applied perspectives 63–97.			
20	Business' corporate social responsibility: theory, opinion and evidence from Ghana. Ofori (2006)	Study seek to compare CSR perceptions of companies listed in the Ghana Club 100 database,(an annual ranking of the top performing locally and foreign firms in Ghana)	Internationally connected firms subscribe more to the contemporary notion of CSR; more strategic, more moral and ethical in their approach to CSR than the local companies.	2006	African Journal of Business and Economic Research 1.2 & 3: 11–40.	Google Scholar	Quantitative	M/Firm
21	Organisational Antecedents of a Mining Firm's Efforts to Reinvent Its CSR: The Case of Golden Star Resources in Ghana Dashwood and Puplampu (2011)	Paper seeks to demonstrate, that organisational- and firm-level antecedents are a powerful tool for understanding how ethical, socially responsible, and	Sustainability and community relevance of CSR efforts are linked to identifiable internal response mechanisms that dispose or enable firms to behave in responsible ways.	2011	Business and Society Review 116.4: 467–507.	Google Scholar	Qualitative	Firm Level

		community-relevant behaviours of a mining firm in a developing area come to be constructed						
22	The World Guide to CSR: A Country-by-Country Analysis. In: Analysis of Corporate Sustainability & Responsibility (Ghana). Ofori D. F.	Study seeks to examine how CSR is largely practiced across SSA and the priority areas which are poverty reduction, HIV/AIDS, Skills development and Education	CSR in Sub-Saharan Africa resembles corporate philanthropy more than an embedded practice. However, there are elements of variations from country to country.	2010	University of Ghana Digital Collections	Google Scholar	Quantitative	???
23	Managerial role in organisational CSR: empirical lessons from Ghana James Baba Abugre	Paper seeks to examine the managerial role in CSR practices in developing economies.	Managerial role in the practice of CSR is limited and ineffective in Ghana and difficulties of effective CSR implementation mainly stem from weak leadership due to mismanagement and corruption.	2014	Corporate Governance, Vol. 14 Iss 1 pp. 104 – 119	Emerald Insight	Quantitative	M/Firm

24	Organisations' commitment to and communication of CSR activities: insights from Ghana James B. Abugre Richard B. Nyuur	Paper seeks to examine organisations' commitment and communication of CSR in a developing country's context	Firms operating in Ghana know about CSR and committed to it, and communicate their CSR to stakeholders using multiple media channels but not a structured reporting standard	2015	Social Responsibility Journal, Vol. 11 Iss 1 pp. 161 – 178	Emerald Insight	Quantitative	M/Firm
25	Exploring the limits of Western Corporate Social Responsibility Theories in Africa Kwasi Dartey-Baah, Kwesi Amponsah-Tawiah	The paper explores the limits of Western CSR Theories in Africa	Western CSR theories are not totally applicable in Africa. due to differences in CSR motives	2011	International Journal of Business and Social Science Vol. 2 No. 18;	Google Scholar	Conceptual	???
26	Corporate social responsibility and financial performance: Fact or fiction? A look at Ghanaian banks. Ofori et al (2014)	Study seeks to examine the impact of CSR on financial performance using empirical evidence from the Ghanaian banking sector.	There is a positive relationship between CSR practices and financial performance, but financial performance of banks in Ghana do not depend significantly on their CSR	2014	Acta Commercii 14.1: 1–11.	Google Scholar	Quantitative	M/Firm

27	Banking efficiency analysis under corporate social responsibilities." Ohene-Asare, Kwaku, and Mette Asmild	Paper looks at profit maximising and CSR by developing a banking intermediation model	CSR is important and also indicates that banks that are socially responsible may have economic advantages.	2012	International Journal of Banking, Accounting and Finance 4.2: 146–171.	Google Scholar	Quantitative	???
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TRANSLATED VERSION: SPANISH

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSION TRADUCIDA: ESPAÑOL

A continuación se muestra una traducción aproximada de las ideas presentadas anteriormente. Esto se hizo para dar una comprensión general de las ideas presentadas en el documento. Por favor, disculpe cualquier error gramatical y no responsabilite a los autores originales de estos errores.

INTRODUCCIÓN

Ghana es considerado un faro de la democracia en el África subsahariana, con siete (7) elecciones sucesivas exitosas, incluyendo cambios en los gobiernos, que es un fenómeno raro en la región. Esto, además de su riqueza en recursos naturales, la convierten en uno de los países líderes en África (sitio web del Centro de Promoción de Inversiones de Ghana). El país ha disfrutado de un crecimiento económico acelerado en la última década con el logro resultante del Objetivo de Desarrollo del Milenio (ODM) de reducir a la mitad la pobreza (Reducción de la pobreza en Ghana: Progresos y Desafíos por el Banco Mundial) y fue clasificado como el "Mejor lugar para hacer negocios en la región de la CEDEAO" (Informe sobre el negocio del Banco Mundial 2014). Estas hazañas, además del avance tecnológico (130,97% de penetración móvil y 68,18% para la penetración de datos móviles según el informe de Información de la Industria de la Autoridad Nacional de Comunicaciones de marzo de 2016), la han convertido en uno de los destinos atractivos para el capital extranjero, dando lugar a un número significativo de empresas multinacionales que operan en el país, con sus peculiares complejidades. Ghana, al igual que otros países

africanos y, de hecho, las economías emergentes, se tambalea actualmente por la caída mundial de los precios de las materias primas, con la consiguiente volatilidad de las divisas y el aumento del comercio, y el déficit presupuestario con consecuencias de gran alcance para las empresas. Sostenemos que estos calificadores hacen un estudio basado en Ghana sobre la responsabilidad social corporativa y la importante contribución de los negocios internacionales a la literatura existente.

La Responsabilidad Social Corporativa (RSC) ha ganado protagonismo en la beca en el Africa subsahariana (Tilt, 2016) y muchos han mirado diversos aspectos de la misma. La literatura sobre RSE sobre Ghana y otros países africanos solía ser escasa y todavía se podía argumentar que era menos exhaustiva en comparación con la investigación de RSC de un país desarrollado; pero ha habido suficiente interés académico en el tema en los últimos tiempos, lo que llevó a Tuokuu y Amponsah-Tawiah (2016) a sugerir que el concepto ya no era naciente en el país de Africa Occidental. Una revisión de la literatura existente sobre la RSE en Ghana muestra que la investigación sobre el concepto recogió desde el siglo XXI, aunque hay evidencia de RSC en Ghana ya en 1939 (Ofori 2010a, 2010b). La mayoría de los estudios realizados en RSE en Ghana se han centrado en las prácticas organizativas y las perspectivas de gestión; perspectivas de las partes interesadas; comunicación de las actividades de RSC; RSC y rendimiento firme; así como características firmes y RSC. Aunque la mayoría de estos estudios obtienen sus datos empíricos de las multinacionales porque desempeñan un papel principal en los programas de RSC (Amponsah-Tawiah, & Dartey-Baah, 2011), parece que no se ha hecho ningún esfuerzo deliberado para centrarse críticamente en el concepto de RSE en el contexto de los IB. De particular importancia son los factores moderadores que podrían afectar las actividades de RSC de las empresas internacionales en los países anfitriones.

Los académicos que hicieron una incursión en la RSC y los IB en Ghana estuvieron en gran medida dentro de la arena del análisis comparativo de las características de las multinacionales frente a sus contrapartes indígenas en relación con su orientación hacia el concepto (Hinson y Ofori 2007: Kuada & Hinson, 2012). Otros como Dartey-Baah y Amponsah-Tawiah (2011) examinaron la aplicabilidad de las teorías de RSC occidentales a Africa y, en ese caso, Ghana, pero ninguna de las publicaciones examinadas, ha considerado holísticamente la RSE en el contexto del IB en Ghana. Sin embargo, la RSE y el IB han ganado suficiente atención en los países desarrollados (Kolk, 2016: Gruber, & Schlegelmilch, 2015).

La conceptualización de la RSE sigue siendo una zona gris caracterizada por disputas sobre una definición convenida (Nyuur et al., 2014). Uno de los primeros eruditos Carroll (1991) caracterizó la RSC en cuatro responsabilidades en una forma piramidal para representar el orden de importancia y su desarrollo histórico, pero argumenta que las cuatro coexisten; Responsabilidades filantrópicas, responsabilidades éticas, responsabilidades legales y responsabilidades económicas. Después de este estudio, la caracterización de la RSC por otros estudiosos parece girar en torno a la obra de Carroll (1991). Sin embargo, Visser, (2006) criticó la conceptualización de Carroll de la RSC argumentando que era sesgada en América del Norte y no era totalmente aplicable al contexto africano. Utilizando la clasificación de Carroll, argumenta que a diferencia de Carroll que hace de la responsabilidad filantrópica la última en la jerarquía de responsabilidades, dentro del contexto africano, la responsabilidad filantrópica es la segunda más importante, debido a cuestiones de pobreza y subdesarrollo. El argumento de Visser (2006) no es infundado, ya que los motivos de RSC en América del Norte se consideran incluso distintos de Europa (Capaldi, 2016).

De Visser (2006) se puede deducir que lo que influye en la RSC en Occidente puede diferir de Africa y los países en desarrollo, una opinión compartida por Kuada e Hinson (2012), quienes sostienen además que las actividades de RSC de las empresas están influenciadas por los valores culturales de las naciones anfitrionas. También han argumentado que las multinacionales son conscientes de las normas internacionales y las agencias de certificación de RSC, mientras que Gruber & Schlegelmilch (2015) también han planteado la cuestión de la "coherencia global y la capacidad de respuesta local" como posibles desafíos que enfrentan los ibs en sus actividades de RSC. Estas observaciones sugieren que las empresas internacionales presentan un desafío único que puede afectar la forma en que emprenden sus actividades de RSC y argumentamos que un estudio de la RSC y el IB debe situarse en este contexto. Aunque académicos como Marano & Kostova (2016) admiten esta peculiaridad, sin embargo limitan los elementos a la

influencia del país anfitrión y de la empresa matriz solamente, excluyendo las organizaciones no gubernamentales internacionales (ONG), las agencias de calificación y la influencia del país de origen, que son adiciones que este estudio propone también deben ser considerados.

Predominantemente, las teorías de las partes interesadas y la institucionalización se han utilizado en estudios de RSC en Ghana (Tuokuu & Amponsah-Tawiah, 2016; Dartey-Baah, et al., 2015; Hinson & Kodua, 2012), sin embargo más allá del interés de las partes interesadas, las empresas, en llevar a cabo la RSC también son conscientes de su reputación e impresión pública (Gruber & Schlegelmilch 2015; Ofori 2007a, 2007b). Por lo tanto, el documento propone que la RSC y la investigación del IB puedan estar ancladas en la Teoría de la Gestión de Impresión (IM).

Por lo tanto, el objetivo de este documento es posicionar la RSE y la investigación del IB en el contexto que, a nuestro juicio, es más representativo de la realidad. Esta postura está influenciada por una revisión exhaustiva de la literatura sobre la RSE en Ghana; tamizando los temas dominantes, argumentos, teorías y metodologías, que evidentemente se capturan en forma tabular. Identificamos lagunas que respaldan nuestra postura y sugerimos un marco para guiar la investigación sobre la RSE y el IB en economías emergentes como Ghana. El documento se estructura de la siguiente manera; en primer lugar, la metodología de investigación y el protocolo de búsqueda utilizados; una descripción de la literatura incluida en términos de año de publicación, métodos de investigación aplicados y nivel de análisis. También presentamos una evaluación de las teorías sobre las que se anclaron los estudios. A continuación, evaluamos la conversación sobre el IB y la RSE en Ghana y, por último, proponemos un marco teórico para guiar la investigación futura.

CONCLUSIÓN

De la revisión de la literatura se desprende que existe un mayor interés en la RSE, en particular después de 2010, tocando diversos temas y subtemas en el concepto más bien amorfo. Predominantemente, se ha utilizado un enfoque cualitativo de la investigación, aunque algunos estudios también utilizaron metodología cuantitativa, con lo que parece ser un uso insignificante de métodos mixtos. Sin embargo, no se ha prestado mucha atención a la RSE y los IB en Ghana de una manera más centrada, aunque algunos estudiosos de Ghana han examinado aspectos de la misma. La teoría de las partes interesadas se identificó en la teoría dominante, aunque un número significativo de artículos no estaban anclados en teorías.

Se espera que la RSE siga prestando atención tanto a los profesionales como a los académicos a nivel mundial y, lo que es más importante, en los países en desarrollo, donde la pobreza es generalizada y se espera que las empresas complementen el programa gubernamental de desarrollo. El documento también afirma que la influencia de la sede de los IB, así como de sus países de origen y de acogida, seguirá afectando a las operaciones de RSC de estas empresas y, a medida que las sociedades se vuelvan más informadas y el mundo más pequeño debido a la tecnología, los IB tendrían una tarea más desalentadora que abarca las prioridades a veces conflictivas. Los estudios sobre la RSE, en particular la RSE y el IB en las economías en desarrollo o emergentes, podrían examinar estos matices en detalles. El marco también podría probarse realizando una investigación empírica.

TRANSLATED VERSION: FRENCH

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VERSION TRADUITE: FRANÇAIS

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INTRODUCTION

Le Ghana est considéré comme un phare de la démocratie en Afrique subsaharienne, avec sept (7) élections successives réussies, y compris des changements dans les gouvernements qui est un phénomène rare dans la région. Cela, en plus de sa richesse en ressources naturelles font d'elle l'un des principaux pays d'Afrique (site Web du Ghana Investment Promotion Centre). Le pays a connu une croissance économique accélérée au cours de la dernière décennie, ce qui a permis d'atteindre de moitié l'Objectif du Millénaire pour le développement (OMD) de réduire de moitié la pauvreté (Réduction de la pauvreté au Ghana : progrès et défis de la Banque mondiale) et a été classé comme le « meilleur endroit pour faire des affaires dans la région de la CEDEAO » (Rapport doing business de la Banque mondiale 2014). Ces exploits, en plus des progrès technologiques (130,97% de pénétration mobile et 68,18% pour la pénétration des données mobiles selon le rapport d'information de l'industrie de l'Autorité nationale des communications pour mars 2016), ont fait d'elle l'une des destinations attractives pour les capitaux étrangers, ce qui a donné lieu à un nombre important de multinationales opérant dans le pays, avec leurs subtilités particulières. Le Ghana, tout comme d'autres pays africains et même les économies émergentes, est actuellement sous le choc de la chute mondiale des prix des produits de base avec la volatilité des changes qui en découle et l'élargissement du commerce, et le déficit budgétaire avec des conséquences considérables sur les entreprises. Nous soutenons que ces qualificatifs font une étude basée sur le Ghana sur la responsabilité sociale des entreprises et les affaires internationales une contribution importante à la littérature existante.

La responsabilité sociale des entreprises (RSE) s'est fait connaître en Afrique subsaharienne (Tilt, 2016) et de nombreux étudiants en ont pris en compte divers aspects. La littérature sur la RSE sur le Ghana et d'autres pays africains était autrefois maigre et pouvait encore être considéré comme moins exhaustif par rapport à la recherche sur la RSE d'un pays développé; mais il y a eu suffisamment d'intérêt académique pour le sujet ces derniers temps, ce qui a incité Tuokuu et Amponsah-Tawiah (2016) à suggérer que le concept n'était plus naissant dans le pays d'Afrique de l'Ouest. Un examen de la littérature existante sur la RSE au Ghana montre que la recherche sur le concept a repris à partir du 21^{ème} siècle, bien qu'il existe des preuves de la RSE au Ghana dès 1939 (Ofori 2010a, 2010b). La plupart des études menées dans le cadre de la RSE au Ghana ont porté sur les pratiques organisationnelles et les perspectives de gestion; points de vue des intervenants; communication des activités de RSE; RSE et performance de l'entreprise; ainsi que les caractéristiques de l'entreprise et la RSE. Bien que la plupart de ces études tirent leurs données empiriques de multinationales parce qu'elles jouent un rôle de premier plan dans les programmes de RSE (Amponsah-Tawiah, & Dartey-Baah, 2011), il semble qu'aucun effort délibéré n'ait été fait pour se concentrer de manière critique sur le concept de RSE dans le contexte des IB. Les facteurs modérateurs qui pourraient avoir un impact sur les activités de RSE des entreprises internationales dans les pays d'accueil sont particulièrement importants.

Les chercheurs qui ont fait une incursion dans la RSE et les IB au Ghana étaient en grande partie dans le domaine de l'analyse comparative des caractéristiques des multinationales vis-à-vis de leurs homologues autochtones par rapport à leur orientation vers le concept (Hinson et Ofori 2007; Kuada & Hinson, 2012). D'autres, comme Dartey-Baah et Amponsah-Tawiah (2011), ont examiné l'applicabilité des théories occidentales de la RSE à l'Afrique et, d'ailleurs, au Ghana, mais aucune des publications examinées n'a examiné de manière holistique la RSE dans le contexte de l'ib au Ghana. Toutefois, la RSE et l'ib ont attiré suffisamment d'attention dans les pays développés (Kolk, 2016 : Gruber et Schlegelmilch, 2015).

La conceptualisation de la RSE reste une zone grise caractérisée par des différends sur une définition convenue (Nyuur et al., 2014). L'un des premiers érudits Carroll (1991) a caractérisé la RSE en quatre responsabilités sous une forme pyramidale pour décrire l'ordre d'importance et leur développement historique, mais soutient que les quatre coexistent; Responsabilités philanthropiques, responsabilités éthiques, responsabilités juridiques et responsabilités économiques. À la suite de cette étude, la caractérisation de la RSE par d'autres chercheurs semble tourner autour du travail de Carroll (1991). Cependant, Visser (2006) a critiqué la conceptualisation de Carroll de la RSE en faisant valoir qu'elle était biaisée par l'Amérique du Nord et non entièrement applicable au contexte africain. En utilisant la

classification de Carroll, il soutient que contrairement à Carroll qui fait de la responsabilité philanthropique la dernière dans la hiérarchie des responsabilités, dans le contexte africain, la responsabilité philanthropique est la deuxième plus importante, en raison des questions de pauvreté et de sous-développement. L'argument de Visser (2006) n'est pas sans fondement, car les motifs de RSE en Amérique du Nord sont même considérés comme distincts de l'Europe (Capaldi, 2016).

On peut déduire de Visser (2006) que ce qui influence la RSE en Occident peut différer de l'Afrique et des pays en développement, un point de vue partagé par Kuada et Hinson (2012), qui soutiennent en outre que les entreprises RSE activités sont influencées par les valeurs culturelles des pays hôtes. Ils ont également fait valoir que les multinationales sont conscientes des normes internationales et des agences de certification RSE, tandis que Gruber & Schlegelmilch (2015) ont également soulevé la question de la « cohérence mondiale et de la réactivité locale » comme défis potentiels auxquels sont confrontés les IB dans leurs activités de RSE. Ces observations suggèrent que les entreprises internationales se voient présenter un défi unique qui peut influencer la façon dont elles entreprennent leurs activités de RSE et nous soutenons qu'une étude de la RSE et de l'ib devrait être située dans ce contexte. Bien que des chercheurs comme Marano & Kostova (2016) admettent cette particularité, ils limitent toutefois les éléments à l'influence du pays d'accueil et de la société mère seulement, à l'exclusion des organisations non gouvernementales internationales (ONG), des agences de notation et de l'influence des pays d'origine, qui sont des ajouts que cette étude propose devraient également être pris en considération.

Principalement, les théories des parties prenantes et de l'institutionnalisation ont été utilisées dans les études sur la RSE au Ghana (Tuokuu et Amponsah-Tawiah, 2016; Dartey-Baah, et coll., 2015; Hinson & Kodua, 2012), mais au-delà de l'intérêt des parties prenantes, les entreprises, dans la réalisation de la RSE sont également conscientes de leur réputation et l'impression du public (Gruber & Schlegelmilch 2015; Ofori 2007a, 2007b). Le document propose donc que la recherche sur la RSE et l'ib puisse être ancrée dans la théorie de la gestion des impressions (GI).

L'objectif de ce document est donc de positionner la recherche sur la RSE et l'ib dans le contexte qui, selon nous, est plus représentatif de la réalité. Cette position est influencée par un examen approfondi de la littérature sur la RSE au Ghana; passer au crible les thèmes dominants, les arguments, les théories et les méthodologies, qui sont évidemment capturés sous une forme tabulaire. Nous identifions les lacunes qui soutiennent notre position et proposons un cadre pour orienter la recherche sur la RSE et l'ib dans les économies émergentes comme le Ghana. Le document est structuré comme suit; premièrement, la méthodologie d'enquête et le protocole de recherche utilisés; une description de la documentation incluse en termes d'année de publication, de méthodes de recherche appliquées et de niveau d'analyse. Nous présentons également une évaluation des théories sur lesquelles les études ont été ancrées. Nous évaluons ensuite la conversation sur l'ib et la RSE au Ghana et enfin nous proposons un cadre théorique pour guider la recherche future.

CONCLUSION

Il ressort clairement de l'examen de la littérature qu'il y a un intérêt accru pour la RSE, en particulier après 2010, touchant à divers thèmes et sous-thèmes dans le concept plutôt amorphe. L'approche qualitative de la recherche a surtout été utilisée, bien que certaines études aient également utilisé une méthodologie quantitative, ce qui semble être une utilisation négligeable de méthodes mixtes. Toutefois, peu d'attention a été accordée à la RSE et aux IB au Ghana d'une manière plus ciblée, bien que certains chercheurs au Ghana se soient penchés sur certains aspects de cette mesure. La théorie des intervenants a été identifiée à la théorie dominante bien qu'un nombre important d'articles n'aient pas été ancrés dans des théories.

On s'attend à ce que la RSE continue d'attirer l'attention des praticiens et des universitaires à l'échelle mondiale et, plus important encore, dans les pays en développement où la pauvreté est omniprésente et où les entreprises devraient compléter le programme de développement du gouvernement. Le document affirme également que l'influence du siège des CCI ainsi que de leurs pays d'origine et d'accueil continuera d'avoir un impact sur les opérations de RSE de ces entreprises et que les sociétés deviendront plus informées et que le monde sera plus petit grâce à la technologie, les IB auraient une tâche plus ardue à naviguer dans

les priorités parfois contradictoires. Les études sur la RSE, en particulier la RSE et l'ib dans les économies en développement ou émergentes, pourraient examiner ces nuances dans les détails. Le cadre pourrait également être testé en entreprenant une recherche empirique.

TRANSLATED VERSION: GERMAN

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Hier ist eine ungefähre Übersetzung der oben vorgestellten Ideen. Dies wurde getan, um ein allgemeines Verständnis der in dem Dokument vorgestellten Ideen zu vermitteln. Bitte entschuldigen Sie alle grammatikalischen Fehler und machen Sie die ursprünglichen Autoren nicht für diese Fehler verantwortlich.

EINLEITUNG

Ghana gilt als Leuchtturm der Demokratie in Afrika südlich der Sahara, mit sieben (7) aufeinanderfolgenden erfolgreichen Wahlen, einschließlich Regierungswechseln, die ein seltenes Phänomen in der Region sind. Dies, zusätzlich zu ihrem Reichtum an natürlichen Ressourcen machen sie zu einem der führenden Länder in Afrika (Ghana Investment Promotion Centre Website). Das Land verzeichnete in den letzten zehn Jahren ein beschleunigtes Wirtschaftswachstum mit der daraus resultierenden Erreichung des Millenniums-Entwicklungsziels (MDG) zur Halbierung der Armut (Armutsbekämpfung in Ghana: Fortschritt und Herausforderungen durch die Weltbank) und wurde als "Best Place for Doing Business in the ECOWAS Region" (World Bank Doing Business Report 2014) eingestuft. Diese Leistungen haben sie neben dem technologischen Fortschritt (130,97 % mobile Durchdringung und 68,18 % für die Durchdringung mobiler Daten gemäß dem Industrieinformationsbericht der National Communications Authority für März 2016) zu einem der attraktiven Reiseziele für ausländisches Kapital gemacht, was zu einer erheblichen Anzahl multinationaler Unternehmen geführt hat, die im Land tätig sind, mit ihren besonderen Inzialis. Ghana leidet ebenso wie andere afrikanische Länder und sogar Schwellenländer derzeit unter dem weltweiten Rückgang der Rohstoffpreise mit der damit verbundenen Wechselkursvolatilität und der ausweitungen Handelsvolatilität sowie dem Haushaltsdefizit mit weitreichenden Folgen für die Unternehmen. Wir sind der Meinung, dass diese Qualifikanten eine Ghana-basierte Studie über soziale Verantwortung von Unternehmen und internationale Unternehmen einen wichtigen Beitrag zur bestehenden Literatur leisten.

Corporate Social Responsibility (CSR) hat in Subsahara-Afrika (Tilt, 2016) an Bedeutung gewonnen, wobei viele verschiedene Aspekte davon betrachten. Die CSR-Literatur über Ghana und andere afrikanische Länder war früher spärlich und konnte im Vergleich zur CSR-Forschung eines entwickelten Landes immer noch als weniger erschöpfend argumentiert werden; aber es gab in letzter Zeit ein ausreichendes akademisches Interesse an diesem Thema, was Tuokuu und Amponsah-Tawiah (2016) zu der Behauptung veranlasste, dass das Konzept in dem westafrikanischen Land nicht mehr im Entstehen begriffen sei. Ein Überblick über die bestehende Literatur über CSR in Ghana zeigt, dass die Erforschung des Konzepts aus dem 21. Jahrhundert aufgegriffen wurde, obwohl es bereits 1939 Beweise für CSR in Ghana gibt (Ofori 2010a, 2010b). Die meisten Studien, die im Rahmen von CSR in Ghana durchgeführt wurden, konzentrierten sich auf Organisationspraktiken und Managementperspektiven; Perspektiven der Interessenträger; Kommunikation der CSR-Aktivitäten; CSR und feste Leistung; sowie feste Eigenschaften und CSR. Obwohl die meisten dieser Studien ihre empirischen Daten von multinationalen Unternehmen ableiten, weil sie eine führende Rolle in CSR-Programmen spielen (Amponsah-Tawiah, & Dartey-Baah, 2011), scheint es, dass keine bewussten Anstrengungen unternommen wurden, um sich kritisch auf das

Konzept der CSR im Kontext von ibs zu konzentrieren. Von besonderer Bedeutung sind mäßigende Faktoren, die sich auf die CSR-Aktivitäten internationaler Unternehmen in den Gastländern auswirken könnten.

Gelehrte, die einen Ausflug in CSR und ibs in Ghana machten, waren weitgehend in der Arena der vergleichenden Analyse der Merkmale multinationaler Konzerne gegenüber ihren indigenen Pendanten in Bezug auf ihre Ausrichtung auf das Konzept (Hinson und Ofori 2007; Kuada & Hinson, 2012). Andere wie Dartey-Baah und Amponsah-Tawiah (2011) untersuchten die Anwendbarkeit westlicher CSR-Theorien auf Afrika und ghanaisch, aber keine der untersuchten Literaturen, hat CSR ganzheitlich im Kontext von IB in Ghana betrachtet. CSR und IB haben jedoch in den Industrieländern genügend Aufmerksamkeit erhalten (Kolk, 2016; Gruber, & Schlegelmilch, 2015).

Die Konzeptualisierung von CSR bleibt eine Grauzone, die durch Streitigkeiten über eine vereinbarte Definition gekennzeichnet ist (Nyuur et al., 2014). Einer der frühen Gelehrten Carroll (1991) charakterisierte CSR in vier Verantwortlichkeiten in einer pyramidenförmigen Form, um die Reihenfolge der Bedeutung und ihre historische Entwicklung darzustellen, argumentiert aber, dass alle vier nebeneinander existieren; Philanthropische Verantwortlichkeiten, ethische Verantwortlichkeiten, rechtliche und wirtschaftliche Verantwortlichkeiten. Im Anschluss an diese Studie scheint sich die Charakterisierung von CSR durch andere Gelehrte um die Arbeit Carrolls (1991) zu drehen. Visser (2006) kritisierte jedoch Carrolls Konzeptualisierung von CSR und argumentierte, dass es Nordamerika voreingenommen sei und nicht vollständig auf den afrikanischen Kontext anwendbar sei. Mit Carrolls Klassifizierung argumentiert er, dass im Gegensatz zu Carroll, der philanthropische Verantwortung als letzte in der Hierarchie der Verantwortlichkeiten im afrikanischen Kontext macht, philanthropische Verantwortung aufgrund von Fragen der Armut und Unterentwicklung die zweitwichtigste ist. Vissers Argument (2006) ist nicht unbegründet, da CSR-Motive in Nordamerika sogar als von Europa abgetrennt gelten (Capaldi, 2016).

Aus Visser (2006) lässt sich ableiten, dass sich die Einflussfaktoren der CSR im Westen von Afrika und Entwicklungsländern unterscheiden können, eine Ansicht, die von Kuada und Hinson (2012) geteilt wird, die weiter argumentieren, dass die CSR-Aktivitäten von Unternehmen von den kulturellen Werten der Gastländer beeinflusst werden. Sie haben auch argumentiert, dass multinationale Unternehmen internationale Standards und CSR-Zertifizierungsstellen beachten, während Gruber & Schlegelmilch (2015) auch das Thema "globale Konsistenz und lokale Reaktionsfähigkeit" als potenzielle Herausforderungen aufgeworfen haben, mit denen ibs in ihren CSR-Aktivitäten konfrontiert sind. Diese Beobachtungen deuten darauf hin, dass internationale Unternehmen vor eine einzigartige Herausforderung gestellt werden, die sich auf die Art und Weise auswirken kann, wie sie ihre CSR-Aktivitäten durchführen, und wir argumentieren, dass eine Studie über CSR und IB in diesem Kontext angesiedelt werden sollte. Obwohl Wissenschaftler wie Marano & Kostova (2016) diese Besonderheit zugeben, beschränken sie die Elemente jedoch nur auf den Einfluss des Gastlandes und der Muttergesellschaft, mit Ausnahme internationaler Nichtregierungsorganisationen (ngos), Rating-Agenturen und Einfluss in sinien, die in dieser Studie vorgeschlagen werden.

In den CSR-Studien in Ghana (Tuokuu & Amponsah-Tawiah, 2016; Dartey-Baah, et al., 2015; Hinson & Kodua, 2012), jedoch über das Interesse der Stakeholder hinaus, Unternehmen, bei der Durchführung von CSR sind auch auf ihren Ruf und den öffentlichen Eindruck bewusst (Gruber & Schlegelmilch 2015; Ofori 2007a, 2007b). Das Papier schlägt daher vor, dass CSR- und IB-Forschung in der Impression Management (IM)-Theorie verankert werden kann.

Das Ziel dieses Papiers besteht daher darin, die CSR- und IB-Forschung in den Kontext zu stellen, in dem wir der Meinung sind, dass er repräsentativer für die Realität ist. Diese Haltung wird durch eine gründliche Überprüfung der Literatur über CSR in Ghana beeinflusst; Die vorherrschenden Themen, Argumente, Theorien und Methoden, die offensichtlich in tabellarischer Form erfasst werden, werden ausgesiebt. Wir identifizieren Lücken, die unsere Haltung unterstützen, und schlagen einen Rahmen vor, um die Forschung zu CSR und IB in Schwellenländern wie Ghana zu leiten. Das Papier ist wie folgt aufgebaut; erstens die angewandte Untersuchungsmethodik und das Suchprotokoll; eine Beschreibung der enthaltenen Literatur in Bezug auf das Jahr der Veröffentlichung, die angewandten Forschungsmethoden

und den Grad der Analyse. Wir präsentieren auch eine Bewertung der Theorien, auf denen die Studien verankert waren. Wir bewerten dann das Gespräch über IB und CSR in Ghana und schlagen schließlich einen theoretischen Rahmen vor, der die zukünftige Forschung leiten soll.

SCHLUSSFOLGERUNG

Aus der Literaturrecherche geht hervor, dass das Interesse an CSR insbesondere nach 2010 zunimmt und verschiedene Themen und Unterthemen des eher amorphen Konzepts berührt. In erster Linie wurde ein qualitativer Forschungsansatz angewandt, obwohl in einigen Studien auch quantitative Methoden angewandt wurden, wobei die serbare Verwendung gemischter Methoden zu sein scheint. Csr und ibs in Ghana wurde jedoch nicht viel Aufmerksamkeit geschenkt, obwohl einige Gelehrte in Ghana Aspekte davon untersucht haben. Die Theorie der Stakeholder wurde der vorherrschenden Theorie zuteil, obwohl eine signifikante Anzahl von Artikeln nicht auf Theorien verankert war.

Es wird erwartet, dass CSR weiterhin die Aufmerksamkeit von Praktikern und Akademikern weltweit und vor allem in Entwicklungsländern, in denen Armut allgegenwärtig ist und von den Unternehmen erwartet würde, dass sie die Entwicklungsagenda der Regierung ergänzen, weiterhin die Aufmerksamkeit der Praktiker und Akademiker auf sich ziehen wird. In dem Papier wird auch behauptet, dass der Einfluss des Hauptsitzes der IB sowie ihrer Heimat- und Gastländer weiterhin Auswirkungen auf die CSR-Aktivitäten dieser Unternehmen haben wird und da die Gesellschaften durch technologietechnisch besser informiert und die Welt kleiner wird, hätten die IB eine schwierigere Aufgabe, die manchmal widersprüchlichen Prioritäten zu bewältigen. Studien zu CSR, insbesondere CSR und IB in Entwicklungs- oder Schwellenländern, könnten diese Nuancen im Detail untersuchen. Der Rahmen könnte auch durch eine empirische Forschung getestet werden.

TRANSLATED VERSION: PORTUGUESE

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSÃO TRADUZIDA: PORTUGUÊS

Aqui está uma tradução aproximada das ideias acima apresentadas. Isto foi feito para dar uma compreensão geral das ideias apresentadas no documento. Por favor, desculpe todos os erros gramaticais e não responsabilize os autores originais responsáveis por estes erros.

INTRODUÇÃO

Gana é considerado um farol da democracia na África Subsaariana, com sete (7) eleições sucessivas bem sucedidas, incluindo mudanças nos governos que é um fenômeno raro na região. Isso, além de sua riqueza em recursos naturais, faz dela um dos principais países da África (site do Centro de Promoção de Investimentos de Gana). O país desfrutou de um crescimento econômico acelerado na última década com a consequente conquista do Objetivo de Desenvolvimento do Milênio (ODM) da pobreza pela metade (Redução da Pobreza em Gana: Progresso e Desafios pelo Banco Mundial) e foi classificado como o "Melhor Lugar para Fazer Negócios na Região da CEDEAO" (Relatório de Negócios do Banco Mundial 2014). Esses feitos, além do avanço tecnológico (130,97% de penetração móvel e 68,18% para penetração de dados móveis de acordo com o relatório de Informações da Indústria da Autoridade Nacional de Comunicações para março de 2016), fizeram dela um dos destinos atraentes para o capital estrangeiro, resultando em um número significativo de empresas multinacionais que operam no país, com suas complexidades peculiares. Gana, assim como outros países africanos e de fato economias emergentes, está atualmente cambaleando sob a queda global dos preços das commodities com a volatilidade cambial e o

aumento do comércio, e o déficit orçamentário com consequências de longo alcance sobre as empresas. É nossa alegação de que essas qualificatórias fazem um estudo baseado em Gana sobre responsabilidade social corporativa e contribuição internacional importante para a literatura existente.

A Responsabilidade Social Corporativa (RSE) ganhou destaque em bolsa de estudos na África Subsaariana (Tilt, 2016) com muitos olhares sobre vários aspectos dela. A literatura da RSE sobre Gana e outros países africanos costumava ser escassa e ainda poderia ser argumentada como menos exaustiva em comparação com a pesquisa de RSE de um país desenvolvido; mas houve interesse acadêmico suficiente no assunto nos últimos tempos, levando Tuokuu e Amponsah-Tawiah (2016) a sugerir que o conceito não era mais nascente no país da África Ocidental. Uma revisão da literatura sobre RSE em Gana mostra que a pesquisa sobre o conceito surgiu a partir do século XXI, embora haja evidências de RSE em Gana desde 1939 (Ofori 2010a, 2010b). A maioria dos estudos realizados na RSE em Gana tem se concentrado em práticas organizacionais e perspectivas de gestão; perspectivas de stakeholder; comunicação das atividades da RSE; RSE e desempenho firme; bem como características firmes e RSE. Embora a maioria desses estudos obtenha seus dados empíricos de multinacionais porque desempenham um papel de liderança nos programas de RSE (Amponsah-Tawiah, & Dartey-Baah, 2011), parece que nenhum esforço deliberado foi feito para focar criticamente no conceito de RSE no contexto das ibs. De particular importância são fatores moderadores que podem impactar as atividades da RSE de empresas internacionais nos países de acolhimento.

Estudiosos que fizeram uma incursão em RSE e ibs em Gana estiveram em grande parte dentro da arena de análise comparativa das características das multinacionais em relação aos seus homólogos indígenas em relação à sua orientação para o conceito (Hinson e Ofori 2007: Kuada & Hinson, 2012). Outros como Dartey-Baah e Amponsah-Tawiah (2011) examinaram a aplicabilidade das teorias da RSE ocidental à África e, nesse caso, Gana, mas nenhuma das literaturas revisadas, considerou holisticamente a RSE dentro do contexto do IB em Gana. No entanto, a RSE e o IB ganharam atenção suficiente nos países desenvolvidos, (Kolk, 2016: Gruber, & Schlegelmilch, 2015).

A conceituação da RSE continua sendo uma área cinzenta caracterizada por disputas sobre uma definição acordada (Nyuur et al., 2014). Um dos primeiros estudiosos, Carroll (1991), caracterizou a RSE em quatro responsabilidades de forma piramim para retratar a ordem de importância e seu desenvolvimento histórico, mas argumenta que todos os quatro coexistem; Responsabilidades Filantrópicas, Responsabilidades Éticas, Responsabilidades Legais e Responsabilidades Econômicas. Após este estudo, a caracterização da RSE por outros estudiosos parece girar em torno do trabalho de Carroll (1991). No entanto, Visser, (2006) criticou a conceituação de Carroll da RSE argumentando que era tendenciosa da América do Norte e não totalmente aplicável ao contexto africano. Usando a classificação de Carroll, ele argumenta que, ao contrário de Carroll, que torna a responsabilidade filantrópica a última na hierarquia das responsabilidades, dentro do contexto africano, a responsabilidade filantrópica é a segunda mais importante, por causa de questões de pobreza e subdesenvolvimento. O argumento de Visser (2006) não é infundado, pois os motivos da RSE na América do Norte são até considerados distintos da Europa (Capaldi, 2016).

Pode-se inferir a partir de Visser (2006) que o que influencia a RSE no Ocidente pode diferir da África e dos países em desenvolvimento, uma visão compartilhada por Kuada e Hinson (2012), que argumentam ainda que as atividades das empresas de RSE são influenciadas pelos valores culturais das nações anfitriãs. Eles também argumentaram que as multinacionais estão atentas aos padrões internacionais e às agências de certificação de RSE, enquanto a Gruber & Schlegelmilch (2015) também levantaram a questão da "consistência global e da responsividade local" como potenciais desafios que confrontam os ibs em suas atividades de RSE. Essas observações sugerem que as empresas internacionais são apresentadas com um desafio único que pode impactar a forma como realizam suas atividades de RSE e argumentamos que um estudo de RSE e IB deve estar situado nesse contexto. Embora estudiosos como Marano & Kostova (2016) admitam essa peculiaridade, eles, no entanto, limitam apenas os elementos para a influência de países e empresas-mãe, excluindo organizações não governamentais internacionais (ongs), agências de classificação e influência de países de origem, que são adições que este estudo propõe também devem ser consideradas.

Predominantemente, Stakeholder e Institucionalização teorias têm sido usadas em estudos de RSE em Gana (Tuokuu & Amponsah-Tawiah, 2016; Dartey-Baah, et al., 2015; Hinson & Rio Kodua, 2012), no

entanto, além do interesse de stakeholders, empresas, na realização da RSE também estão atentos à sua reputação e impressão pública (Gruber & Schlegelmilch 2015; Ofori 2007a, 2007b). O artigo propõe, portanto, que a pesquisa de RSE e IB possa ser ancorada na Teoria de Gestão de Impressões (IM).

O objetivo deste artigo, portanto, é posicionar a pesquisa de RSE e IB no contexto que argumentamos ser mais representativo da realidade. Essa postura é influenciada por uma revisão minuciosa da literatura sobre A RSE em Gana; peneirando os temas dominantes, argumentos, teorias e metodologias, que são evidentemente capturados de forma tabular. Identificamos lacunas que apoiam nossa postura e sugerimos uma estrutura para orientar pesquisas sobre RSE e IB em economias emergentes como Gana. O papel está estruturado da seguinte forma; em primeiro lugar, a metodologia investigativa e o protocolo de pesquisa utilizado; uma descrição da literatura incluída em termos de ano de publicação, métodos de pesquisa aplicados e nível de análise. Também apresentamos uma avaliação das teorias sobre as quais os estudos foram ancorados. Em seguida, avaliamos a conversa sobre IB e RSE em Gana e, finalmente, propomos uma estrutura teórica para orientar pesquisas futuras.

CONCLUSÃO

É evidente a partir da revisão da literatura que há um aumento do interesse pela RSE particularmente após 2010, tocando em diversos temas e subtemas no conceito bastante amorfo. Predominantemente, a abordagem qualitativa à pesquisa tem sido utilizada, embora alguns estudos também tenham utilizado metodologia quantitativa, com o que parece ser um uso insignificante de métodos mistos. No entanto, pouca atenção tem sido dada à RSE e aos ibs em Gana de uma maneira mais focada, embora alguns estudiosos em Gana tenham olhado para aspectos dela. A teoria das partes interessadas foi identificada à teoria dominante, embora um número significativo de artigos não estivesse ancorado em teorias.

Espera-se que a RSE continue a chamar a atenção de praticantes e acadêmicos globalmente e, mais importante, em países em desenvolvimento onde a pobreza é generalizada e espera-se que as empresas complementem a agenda de desenvolvimento governamental. O documento também afirma que a influência da sede dos ibs, bem como de seus países de origem e de acolhimento, continuará a impactar as operações de RSE dessas empresas e à medida que as sociedades se tornam mais informadas e o mundo menor devido à tecnologia, os ibs teriam uma tarefa mais assustadora navegando nas prioridades às vezes conflitantes. Estudos sobre RSE, particularmente RSE e IB em economias em desenvolvimento ou emergentes, poderiam examinar essas nuances em detalhes. O quadro também poderia ser testado realizando uma pesquisa empírica.