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## **CSR in the community: Implications for communication, development, and engagement**

### **Abstract**

This chapter draws on the case study of OIL, a leading public sector enterprise (PSE) in the business of oil exploration and production, to illustrate the corporate social responsibility (CSR) tensions confronting PSEs in the community. Despite its community engagement efforts, OIL was a frequent target for higher demands and was regularly subjected to operational obstructions and often violent protests if those demands were not fulfilled. The company's CSR portfolio was primarily a response to community needs and its annual expenditure on CSR had grown year-on-year, far exceeding the 2 per cent mandated in the Companies Act 2013. Why then was the company a constant target for local communities who frequently created operational hazards for the company?

## Introduction

Variously termed corporate-community relations (CCR), corporate community development (CCD) initiatives, and corporate community involvement (CCI), the topic of corporate involvement in communities in and around operational areas has inspired a small but rich body of (critical) scholarship. This research, largely shaped by the experiences of multinational and/or private corporations in developing countries (e.g., Blowfield, 2012; Eweje, 2007; Frynas, 2005; Idemudia, 2010; Muthuri et al., 2009; Muthuri et al., 2012; Newell, 2005), suggests that community initiatives and involvement are vital for the establishment of a cordial relationship between businesses and their host communities, for instance as a social license to operate. However, these efforts also blur the lines of community, business, and government (e.g., Harvey, 2014; McLennan & Banks, 2018) and may produce a range of “development effects,” intended or unintended (e.g., Banks et al., 2016, p. 246).

Our chapter examines the opportunities, paradoxes, and tensions confronting organizations in their community CSR efforts. Specifically, we draw on the field case study of an Indian public sector enterprise (PSE) operating in Assam, an oil and resource-rich region in the north-east of India. Despite the company’s (hereafter OIL) community engagement efforts and a CSR budget exceeding the mandatory government requirement<sup>i</sup>, OIL was at the receiving end of frequent operational obstructions, vandalism, and violent protests if it failed to meet continually growing community demands. Why was OIL a constant target for local communities who created operational hazards for the company? Although conflicts among communities, business, and governments are not uncommon especially in the extractive industries, the question of why business finds itself at loggerheads with communities despite substantial CSR efforts is not adequately explored in scholarship (e.g., Banerjee, 2018).

We weave together relevant literature on the broad topic of corporate community relations and excerpts from the extended case study of OIL's CSR efforts to unpack the main points of contention in this area of enquiry. Throughout the chapter, we draw parallels with extant scholarship to explicate points of convergence as well as divergence to identify potential avenues for additional research. In doing so, our effort also aligns well with the growing interest in contextualized manifestations of CSR in developing countries (see Jamali & Karam, 2018, for an extensive review).

### **Corporations in the community**

Central to the literature around corporate community involvement (CCI) is the question whether CSR can serve as a development tool. Calls for business to assume the role of a "development agent" come with questions of what such a role entails and under what circumstances business may take this role as "a consciously engaged agent of international development" (Blowfield, 2012, p. 415). Pragmatically speaking, such involvement is even a response to the negative consequences of business presence as exemplified in the arguments about business being part of the problem and part of the solution (Muthuri et al., 2012, p. 362).

Indeed, varied motivations may account for business engagement with the community. A combination of normative, instrumental, and pragmatic motives co-exist whereby corporate community involvement is seen as the right thing to do, an expression of moral commitment, and/or a demonstration of business' "public-spiritedness" and contribution to the public good (Muthuri et al., 2012, p. 360). This engagement is also expected to return tangible benefits including reputation enhancement and license to operate. Others argue that a 'business case' perspective on community development arguably "sets limits on what such initiatives can achieve for the wider society" (Frynas, 2005, p. 586).

However, Banerjee (2018) argues that current perspectives on stakeholder theory and CCI do not transfer well outside an Anglo-American context owing to distinctively different socio-economic, cultural and political environments. The lack of stable politics, a strong civil society, and structural inequalities, among others, obfuscate the “win-win” approach implicit in much scholarship (Banerjee, 2018, p. 800). Banks et al. (2016) note that outcomes of CCI or development-oriented CSR are “shaped not only by the imperatives, structures and effects of corporations working within neoliberal environments, but also by the relational effects and agency of the communities that are the targets and objects of these activities” (p. 246). For this reason, both business and community perspectives need to be considered in the understanding of “doing community development” including its limitations and effects (Banks et al., 2016, p. 246). Through the experience of OIL in Assam, the chapter offers a bottom-up account of the opportunities, tensions, and contradictions of corporate community involvement via CSR.

### **Factors confounding CSR in communities**

#### **Parameters of ‘community’**

A key point of contention in CCI literature pertains to the ambiguity around what constitutes ‘community’ and how it is defined. Muthuri et al. (2009) note that community is one of the most difficult of a firm’s stakeholders as it may be composed of numerous other stakeholders. Most studies of multinational (MNC) CSR rely on the language of “host communities” in and around the specific geographical areas of operations (McLennan & Banks, 2018, p. 119). Although the territorial dimension (community in terms of “locale”) continues to be important and used in most research, it may overlap with other conceptualizations of community—as “sharing” (i.e., people who “identify with each other and are bounded by common values, beliefs, and interests), or “joint action” (i.e., “collective

action is a source of cohesion and identity”) and/or by “social, cultural ties” (Muthuri et al., 2012, p. 366).

Seeing communities as heterogenous and through an interactional lens, the authors note, shifts attention away from communities as “objects” toward which development efforts are targeted and sees them “as actors with rights and duties who jointly participate in local development processes” (Muthuri et al., 2012, p. 368). This perspective affirms McLennan and Banks’ (2018) argument in favor of a broader, relational view of corporate-community relations whereby communities are active agents as opposed to passive recipients. Such a conceptualization highlights the dynamic and shifting power relations in which “agency is continuously negotiated” and company power is “not absolute and cuts through the interface between the community and the company” (McLennan & Banks, 2018, p. 122; also Banks et al., 2016).

Since its inception, and its early days as the ‘Assam Oil Company,’ OIL had a presence in the state of Assam. Although the company had an international footprint, the north-eastern Indian state of Assam constituted its domestic lifeline with almost 100% of the company’s crude oil production and over 90% of natural gas production coming from this region. Its historical presence in Assam meant that most of its CSR projects were concentrated in the state as an expression of its commitment to “socio-economic development in its areas of operation.”<sup>ii</sup>

This commitment which OIL described as being “part of its DNA” was as much a pragmatic response to the conditions in which OIL operated. According to a senior executive (OIL1) responsible for the CSR portfolio:

First, because that area where [we] operate, Oil India is an island of excellence, and all the other areas surrounding it are not so economically strong areas or regions and obviously we are exploiting the mineral resources of the region and therefore as a conscious corporate citizen of the country, we owe a responsibility to the area from where we are taking out the living for ourselves.

Combining its social vision with the need to alleviate the area from “abject poverty” (OIL1) meant that OIL’s CSR portfolio extended to cover community needs. Stemming from this vision, the projects initiated by OIL were in the area of healthcare, drinking water and sanitation, education, skill development, sustainable livelihood, capability building and empowerment of women, environmental sustainability, and rural infrastructure. Many of these were a direct response to community needs and aimed at reducing unemployment which was a major cause of social unrest in the region.

Moreover, as OIL expanded its business footprint in the region, it simultaneously enlarged what qualified as community in and around areas of operation. Since many of OIL’s pipelines crisscrossed tea gardens, hundreds of which used natural gas produced by the company, owners who sold their land became CSR stakeholders for OIL. Often, these transactions came laced with expectations. Even tangential benefits mattered, such as education initiatives for tea garden workers, creating questions of whether OIL’s efforts amounted to a form of community development, appeasement, or simply survival, or a combination of the three? Further, engaging ever-expanding communities with diverse expectations posed a clear challenge.

### **Socio-economic and political volatility**

Corporate involvement in the community is fraught with challenges arising from the institutional contexts in which businesses are operating (e.g., Brammer et al., 2012). Characterized by limited governmental presence, poverty, disease, lack of social infrastructure, among others, these institutional considerations drive expectation from business to take on wider governance roles in community development (Muthuri et al., 2012). McLennan and Banks (2018) note that the limited material presence of the state is a critical element in community expectations of the corporations that operate in their region prompting communities to “shift their gaze to the corporations as the entity that can deliver

development” while the “state assumes an increasing impotence and irrelevance in local minds” (p. 118). Business “ability to assess and respond effectively to these kinds of issues can have significant ramifications for both their ability to secure the social license to operate and their bottom line” (Muthuri et al., 2012, p. 357).

These challenges are amplified for corporations operating in conflict-ridden zones. OIL’s domestic lifeline—the north-eastern state of Assam—was home to an ethnically diverse 25 million population and the site of India’s first crude oil discovery in 1889 and independent India’s first commercial crude oil in 1953. Paradoxically, the socio-economic and political history of Assam was marked by communal riots, agitations, and separatist movements that estranged the relationship between the state and center and continued in some form to the present day. Since the 1970s, student groups and youth activists were engaged in a constant tussle for jobs and socio-economic and cultural development with the government and businesses in the region. These student organizations enjoyed broad-based community support and included members from several tribal and indigenous communities who had been in conflict with those they deemed ‘outsiders’ i.e., migrants from other parts of India who now outnumbered the native Assamese population. Even oil reserves in Assam were more than just a natural resource—they constituted a source of identity and evoked a “strong sub-nationalism in the state” inspiring a popular slogan in the 1980s “We shall give our blood, not oil” [*“Tez dim, tel nidiu”*]; Pisharoty, 2016].

Operating in the remotest parts of the country presented locals with limited opportunities for gainful employment that in turn raised expectations from OIL:

So the, aspiration of the local people is even we train them with certain other skills, they are not happy because they look forward to join [company]... This is one reason discontentment among the youth, “Aap tel toh yahan se nikal rahe ho, but naukri to hamko nehi de rahe ho” [you are extracting oil from here but not offering us jobs]. (OIL1)



Demands for jobs from OIL India were often in the forefront of youth organizations' pressure points. Although OIL could not possibly fulfil all such demands, the company tried to facilitate employment through its scholarship programs and CSR projects e.g., *Swabalamban [self-sufficient]* was a job-linked skills training program with assurance of employment. In 2017-18, this project found employment for 2,200 out of 3,000 unemployed youth.

Despite these efforts, OIL's regional headquarter received a constant flow of demands for development projects which ranged from "employment to free electricity to infrastructure development or maintenance, to monetary donations" (OIL2). Additionally, student activist and youth groups engaged in vandalism, demonstrations, oil pilfering, and hijacking of company vehicles as pressure tactics to secure a positive response to their demands. Most of these demands fell outside the purview of OIL's CSR foci and the understanding of what constituted 'development' varied across groups.

OIL's experience resonates with extant scholarship. Even when host communities may benefit from (MNC) CSR initiatives, "structural and systemic deficiencies" set limits on CSR effectiveness (Idemudia, 2010, p. 843). Complicating the picture is the question of what initiatives are valued from a community perspective. Mahmud et al. (2020) examined CSR programs of financial institutions in Bangladesh to find that although all efforts help, particular foci were more effective in creating community perceptions of societal progress. While context-specific findings may differ, job creation is reported as a mechanism to alleviate conflict especially as employment in the oil industry is among the highest paying jobs (Idemudia, 2010). However, the limited employment opportunities that businesses can create only serve to intensify conflict (Idemudia, 2010). Stakeholder skepticism is heightened if the community perceives that CSR projects are only initiated as an exercise "to buy a short

spell of peace” than to address fundamental issues (Eweje, 2007, p. 230). The lack of trust can exacerbate ongoing conflicts.

OIL executives knew that uninterrupted operations required the support and goodwill of the local people. Company executives were convinced that the “inclusive development” efforts of OIL had helped with trust-building over the years (OIL3) but they recognized that conceding to demands, even 10-15 per cent of the time, and/or initiating additional CSR projects in direct response to community needs could generate impressions that the company was ‘buying peace.’ Besides, this approach was strategically and financially unsustainable.

Notably, three other oil PSEs operated in the same region but none of them faced the same degree of challenge as OIL. OIL was largely concentrated in the state of Assam and unlike the others that could survive on oil production coming from oil fields across India, OIL did not have that luxury, not until it developed new areas of production: “Unfortunately, all our revenue is coming from Assam. We have basins which either the central government has allotted or we have bid but we haven’t yet had any success in production, so that is work in progress” (OIL1).

### **PSE status as double-edged sword**

An important and interrelated explanation, not adequately researched in CSR research thus far, stems from OIL’s status as PSE because of which the company frequently found itself caught between the community and the government. PSEs were created in the post-independence (1947) period as part of a mixed-economy plan and have historically played a key role in India’s industrial and business development through employment generation and contribution to national GDP (Kansal et al., 2018; Mansi et al., 2017). Typically, industries crucial to economic development (such as oil and gas) were owned wholly or in part by the central government (Kansal et al., 2018).

Unlike private organizations' (critique of) CSR voluntarism (e.g., Newell, 2005), PSE contribution to CSR is deemed vital "in supporting the socio-economic development in India" and "promoting the flagship schemes of the government, which aim at empowering the disadvantaged sections of the society" (CSR Initiatives, 2019, p. 5; Kansal et al., 2018). From providing medical and sanitation facilities to education and vocational training to healthcare and environment, PSE CSR spending grew at a CAGR of 15.6% from 2014-15 to 2016-17 (p. 9) and surpassed that of private corporations the during COVID-19 pandemic (Sharma, 2020).

OIL's status as a PSE 'bound' to Assam (with 90% of operations in the state) made it an easy target for community grievances and accounted for the varied motivations for operational disruptions. Blockading the company or disrupting production was deemed a faster and more effective than waiting for the government to act. Simultaneously, the trust in the company led many to perceive OIL as a "symbol" of Assam, even a substitute for the government (OIL2). It inspired high levels of trust, loyalty, and support for OIL so much so that OIL was seen as "government" and as provider (OIL2). This symbolism equally inspired greater and higher expectations. As an example, the head of a civil society organization recounted the devastating and enduring effect of a flood in their region in the late 1990s in which nearly 30 villages were washed away. He explained:

The Government has done nothing to solve this problem. OIL came to our area during that time and so we got OIL as an option to seek for help. So, we blocked the operations since 1999. We assured the government that once the [compensation and rebuilding] money is released, we will let all the operations of OIL begin. (CS1)

This interviewee went on to explain that although "we don't have any grudges as such against OIL....they have already given 3-4 CSR projects; schools, roads," but it is a conflict with Government of India and Assam government and OIL is dragged in between. Because OIL is a part of government" (CS1).

Furthermore, PSE obligation to support government initiatives meant that, occasionally, CSR funds had to be diverted from the local community projects. Even central government decisions, unrelated to the company, had a negative spillover effect on OIL's operations in Assam, inciting tensions in an already volatile region. Production losses and economic implications were tangible—in 2018-19, business disruption due to community protests resulted in a financial loss of USD 18 million. Combined with a progressive downturn in production due to aging oilfields, the recurrent disruptions endangered OIL's already fragile operation.

Altogether, OIL had to navigate challenges on multiple fronts. OIL officials also wondered if they had created a dependence mentality (e.g., Frynas, 2005) or what an executive described as “the water in the desert effect” (OIL1) in which CSR projects raised the aspiration of local and/or marginalized communities and “social initiatives are seen as gifts” (Frynas, 2005, p. 590). Being the largest corporate entity with its fortunes tied to the state of Assam meant that OIL's CSR efforts were seen, metaphorically, as the ‘oasis’ that would uplift an entire community. Conscious of aggravating societal fragmentation, OIL even encouraged employees in its field office to be mindful that their privileges (e.g., access to education, a well-paying job, and healthcare) did not, in any way, elevate perceptions of disparity and trigger community demands for ‘more.’

### **Engaging a divided community: The paradox of participation and power**

Current approaches to the business-community interface are diverse, with a multitude of contextual, local, considerations that defy neat categorization. Community participation and representation in corporate decision-making is one such point of contention. Newell (2005) emphasizes that poor communities are especially vulnerable and underrepresented in the policy process and most likely to be victims of business activity by industries in the extractive sector (p. 543). He notes that although the notion of citizenship implies a reciprocal

obligation to the communities affected, the business-state nexus and lack of binding regulation limits the space for communities to “contest rights and responsibilities” (p. 546).

OIL’s predicament was exacerbated by a divided community which simultaneously acknowledged the company’s contributions and critiqued it for not doing enough. This excerpt from one of the youth leaders and representative of an indigenous community in the region illustrates the mixed impressions and expectations from OIL:

My impression about OIL is not too good nor too bad. Before coming of OIL, our area was not much developed, after OIL came slowly our area got developed. There was previously no communication. We didn’t have roads... OIL constructed a road for us which has helped us in transportation....People can go to schools and colleges after the road got constructed. But OIL didn’t give any recruitment to our local people [...] I am not saying OIL should recruit everyone from our village but at least the eligible ones need to get a job. (CS5)

The differences in perception among OIL’s communities illustrated the power dynamics between the community and the company while also assuring the company a strong, if not absolute, support base. For a sub-set of community stakeholders, pressuring OIL was justified by the company’s use of natural resources and/or a return for land acquisition especially in light of an absentee government: “The landowner of tea garden provides land to OIL or the Government but we get nothing. Government doesn’t give attention to our issues” (CS2). Another affirmed these reciprocal expectations: “When OIL started using our land where we used to cultivate, we realized we should demand something from OIL” (CS3).

This ‘give and take’ perspective was framed as a rightful exchange for the inconveniences of business operation, “because our land falls under OIL’s operational area. We also face certain problems because of OIL” (CS3). Action against OIL in Assam was seen as a guarantee for results/action especially when finding alternate solutions was (perceived to be) time-consuming. These perspectives parallel CSR scholarship pertaining to the oil industry in the Niger Delta where hostage-taking and conflict are frequently occurring

problems, driven by host community expectation that “wealth being generated should also be used for community development” (Eweje, 2007, p. 226).

Yet others described pressure tactics as the efforts of a minority seeking a larger share of the pie—in this equation, OIL was likened to “a duck that lays golden eggs” (CS4). The demand for jobs and infrastructure in particular was seen as a lucrative avenue for accruing personal benefits, whether monetary or political. OIL’s regional CSR and Public Affairs executive explained that youth leaders aspiring to senior political positions used pressure tactics for political gain, creating skewed perceptions among communities:

The current [youth] leaders will slowly disappear in two years. We have new leaders coming. So, when new leaders are coming they would say ‘we would not discuss what you have done. We have new set of targets we have to respond to our constituency.’ (OIL2)

While the majority acknowledged that OIL’s CSR efforts contributed to socio-economic development in Assam, being confronted with regular demands and being subject to violence, vandalism, and obstruction was a major source of unrest for OIL.

### ***Engagement via cautious communication***

OIL’s dilemma placed it in a difficult situation—the company could not altogether stop CSR initiatives nor could it exist the state of Assam or rely on the sporadic security offered by the state government. Concerned that recurring protests were creating negative perceptions about its CSR efforts, that “OIL does not care” (OIL1), the company deemed educating the community on shared/mutual benefits as part of the solution: “If we can educate the people that closing a valve is not in the interest of OIL and also not in their interest because if we lose, they also lose...If we get their cooperation then we can do better collectively” (OIL1). Although OIL proudly showcased their CSR efforts to employees and was mandated to provide detailed reports to the government (see also Kansal et al., 2018), it refrained from proactively communicating CSR accomplishments in the community for fear that these would further enhance expectations:

...The more we publicize our CSR efforts, more demand we start getting, the pressures start coming to us. ‘Unke liye kiya hain toh hamare liye kiyon nahi?’ [if you have done things for others, then why not for us?]. So just to avoid that, we don’t consciously publicize about it. (OIL2)

Instead, the company used “facilitators” and influential figures in the community to emphasize synergies and common interests to educate the locals that “blockade will result in nothing and motivate them not to support [disruptive activities] (CS6).” The support of former critics turned advocates helped boost OIL’s goodwill in the community. An ex-militant and one of the company’s most vocal critics noted how his interactions with OIL compelled him to bridge the gap between OIL and the community by becoming “the ambassador...take the people closer to the Company. I want to let the people know that the company really thinks about the community” (CS7).

### **Implications and future research**

The goal of this chapter was to highlight the tensions confronting PSEs engaged in CSR initiatives in the community aka corporate community involvement. In particular, a guiding question was why companies find themselves in conflict with communities despite substantial CSR initiatives and community developments efforts (e.g., Banerjee, 2018). Toward this end, the chapter presents the extended case of OIL as an illustrative example of business-community interface and its implications for CSR. Together, the field case study and extant literature confirm that community initiatives and involvement are vital for the establishment of a cordial relationship between businesses and their host communities; however, the problematic blurred lines of community, business, and government warrant additional research with an attention to the specific institutional contexts that facilitate or inhibit corporate experiences. Although MNC experience in developing countries has dominated much extant scholarship, additional research is necessary to examine the perspectives and practices of other organizations (e.g., state-owned or public sector enterprises).

Our chapter makes three main, interrelated, contributions to existing literature. First, consistent with a call to examine business-community interface in different institutional contexts, our study adds to the understanding of the myriad considerations that complicate CSR as a form of community development that could, arguably, dilute the social license to operate (Harvey, 2014, p. 7). Communities may look to a company to provide them with resources as compensation for social and environmental damage leading them to not accept ownership of projects and be entirely dependent on the company to fix problems, making community CSR unsustainable in the long term. Our case demonstrates that the opportunities, tensions, and contradictions of CCI co-exist and may lead to any number of differentiated, intended and unintended, outcomes. The diversity of current CCI approaches, motivations, and forms of engagement coupled with regional and community dynamics preclude a universal set of ‘best practices’ that are applicable across contexts—challenges that are amplified when operating in volatile contexts.

From an industry perspective, the case confirms the specific challenges of the oil and gas sector. The associated symbolism that “oil is part of the national heritage and that the country’s population can expect to share in this national wealth” (Frynas, 2005, p. 590) is decisive to shaping the community-corporate relationship. However, OIL’s status as a PSE further complicates the relationship according the company symbolic status as a ‘provider’ and a ‘go-between’ the central/state government and community stakeholders. The socio-political dynamic of Assam including its ongoing resistance of ‘outsiders’ arguably places OIL in the crossfire of conflict over issues that do not directly involve the company. From a pragmatic perspective, how might companies like OIL address or respond to these challenges? Given the plethora of confounding factors, what solutions, if any, are available to corporations in similar situations? Simply pulling back on CSR efforts and/or asserting a



stronger stance (i.e., refusing demands) could potentially worsen a tenuous and contentious relationship. However, inaction and continuing as usual are equally unsustainable.

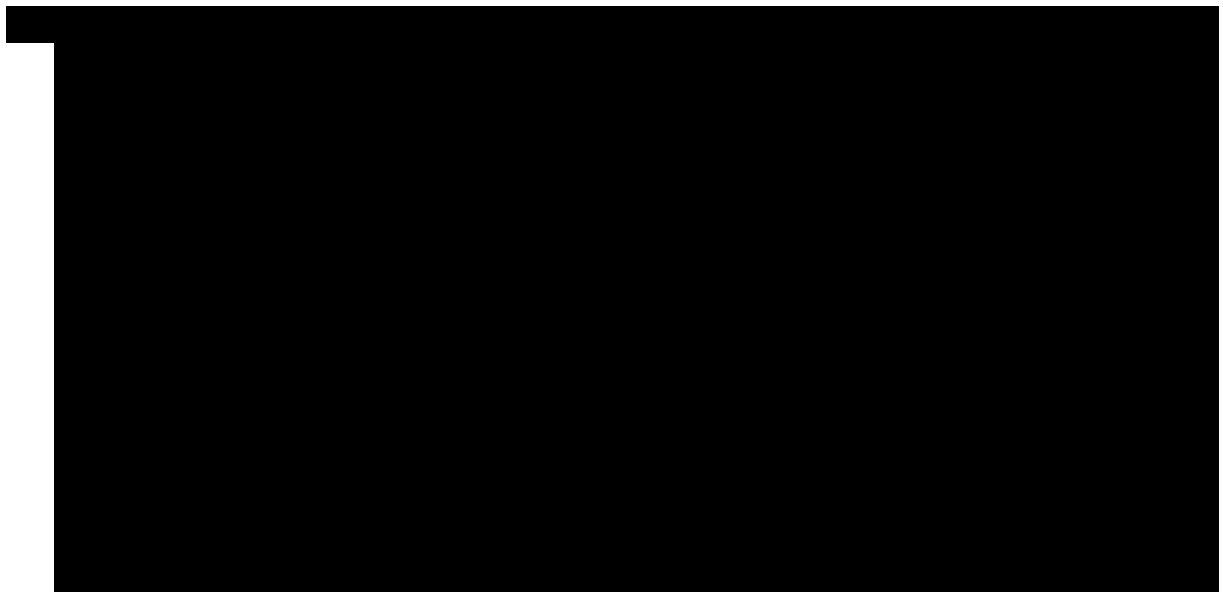
In this respect, a second contribution is the inclusion of community perspectives that offer a nuanced understanding of community agency and relationship vis-à-vis the company (e.g., Banks et al., 2016). Notwithstanding the ambiguity in defining community, the normative status of community as a CSR stakeholder is a given in CSR research. However, the divisiveness among community stakeholders necessitates differentiated engagement approaches that account for mutual interdependencies aka relational attributes, organizational attributes (company attitude toward stakeholders), and stakeholder salience (e.g., Greenwood, 2001). More research is needed to unravel the different positional nuances of the multiple actors involved in CSR (Jamali & Karam, 2018) and how they negotiate agency “to advance their own respective interests through strategic interactions” (p. 47).

A third contribution and potential direction for future research emerges from OIL’s reluctance to communicate its CSR efforts as a way to illustrate shared interests with the community, an important departure from CSR communication research. The Catch-22 of CSR communication simultaneously encourages companies to engage in CSR and discourages them from communicating about this engagement (Morsing et al., 2008). OIL’s reluctance however stemmed from the fear of generating even higher community expectations than it currently faced and that could potentially (further) undermine its accomplishments in the community. Although this approach confirms prior studies which found that many Indian companies focus on a one-way, awareness building, and instrumental approach to CSR communication (e.g., Chaudhri, 2016), it could be critiqued for a narrow understanding of CSR communication in practice. Emerging evidence, however, demonstrates that under-communicating (aka ‘greenhushing’) could indeed be a strategic tool to downplay prosocial accomplishments, deflect allegations of hypocrisy and manage

positive impressions (Font et al., 2017). Approaches to CSR communication in community initiatives warrants further investigation both from a business and community perspective. And relatedly, how might organization type (e.g., a PSE in this case) shape and influence strategies and practices for communicating CSR in the community?

### **Conclusion**

Our effort in this chapter is to contribute to a small but rich body of scholarship that examines the corporate-community interface by a public-sector organization in a developing country context. The considerations highlighted here reinforce the need for contextual understandings of CSR in the field and the institutional considerations that inform both the *diversity* and the *dynamics* of CSR (Brammer et al., 2012, italics original), be it the CSR issues prioritized to CSR mechanisms employed and/or how CSR is defined and practiced. As Jamali and Karam (2018) remind us, “nuanced and complex forms of CSR are contextualized and locally shaped by multi-level factors,” making the business-society interface “malleable and potentially changing” across and within country contexts (p. 50).



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## Endnotes

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<sup>i</sup> The Indian government's contentious Companies Act 2013 mandates that companies with high net worth (Rs.500 crore/USD 80mn), turnover (Rs.1000 crore/USD160mn) or net profit (Rs.5 crore or more/USD 0.8mn) in any financial year must set up a CSR Committee, formulate a CSR policy, and spend at least 2 per cent of their net profits for CSR. For a full version of the Companies Act, 2013, see <http://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>.

<sup>ii</sup> CSR @ OIL. (2019, July 11). Retrieved from [http://oil-india.com/Csr\\_oil.aspx](http://oil-india.com/Csr_oil.aspx)