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and Strategic  
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of Multinational Corporate  
Social Responsibility in...**

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# Governance, Legitimacy, and Strategic Implementation

*A Survey of Multinational Corporate Social Responsibility in Angola (2020–2026)*

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## ABSTRACT

The strategic implementation of corporate social responsibility by multinational corporations in resource-rich African states is a critical but under-researched area. It intersects with debates on governance, corporate legitimacy, and sustainable development, particularly in contexts with complex institutional environments. This study aimed to survey and analyse the CSR practices of multinational corporations operating in Angola. Its objectives were to map the dominant strategic approaches, assess the perceived drivers of legitimacy, and evaluate the alignment between stated governance policies and on-the-ground implementation. A cross-sectional survey was administered to senior managers and CSR officers of 87 multinational corporations across the extractive, energy, and infrastructure sectors. The instrument combined Likert-scale items on strategic motivations and open-ended questions on implementation challenges. Quantitative data were analysed using descriptive and inferential statistics; qualitative data underwent thematic analysis. A key finding was that 68% of respondents cited 'licence to operate' as the primary strategic driver, outweighing ethical or global policy alignment. Thematic analysis revealed a pronounced gap between centrally designed governance frameworks and local implementation, often attributed to insufficient community engagement in programme design. The findings indicate that CSR strategy in this context remains predominantly instrumental, focused on securing operational legitimacy rather than embedded ethical commitment. This challenges assumptions of a linear adoption of global governance standards. Corporations should integrate participatory community diagnostics into the CSR planning cycle. Policymakers are advised to develop co-regulatory frameworks that incentivise genuine partnership models over public relations-focused initiatives. Corporate Social Responsibility, Strategic Implementation, Legitimacy, Governance, Multinational Corporations, Angola, Survey This paper provides the first comprehensive, multi-sector survey dataset mapping the strategic drivers and implementation realities of contemporary CSR practice in Angola, offering a nuanced evidence base for both academic and practitioner audiences.

**Keywords:** *Corporate Social Responsibility, Multinational Corporations, Sub-Saharan Africa, Stakeholder Theory, Legitimacy, Strategic Implementation, Resource Governance*

### Article Highlights

- Survey reveals CSR strategy remains instrumental, focused on operational legitimacy over ethical commitment.
- Pronounced gap found between centrally designed governance frameworks and local implementation.
- Insufficient community engagement in programme design cited as a key implementation challenge.

### Methodological Note

Cross-sectional survey of 87 MNCs across extractive, energy, and infrastructure sectors in Angola, combining quantitative and qualitative analysis.

*Provides the first comprehensive multi-sector survey dataset on CSR drivers and implementation in Angola.*

- Challenges assumptions of linear adoption of global governance standards in complex institutional environments.

## Introduction

The global expansion of multinational corporations (MNCs) has precipitated a profound and enduring debate regarding their social and environmental obligations within host nations ([Martini, 2021](#)). Corporate Social Responsibility (CSR), defined as the integration of social, environmental, and ethical concerns into business operations and stakeholder interactions, has emerged as a pivotal framework through which these obligations are articulated and, ostensibly, discharged. In resource-rich yet developing economies, the role of MNCs extends beyond mere commercial actors to become significant agents of local development, making the nature and efficacy of their CSR initiatives a subject of critical academic and practical inquiry. Angola, a nation characterised by its vast petroleum wealth juxtaposed with significant socio-economic challenges and a complex post-conflict governance landscape, presents a compelling and under-examined context for such study. This paper investigates the governance structures, perceived legitimacy, and strategic implementation of CSR practices by multinational corporations operating in Angola between 2020 and 2021.

Angola's contemporary economic environment is fundamentally shaped by its extractive industries, predominantly oil and diamonds, which attract a substantial presence of foreign multinationals ([Gyane et al., 2021](#)). The period following the civil war's end in 2002 has been marked by efforts at national reconstruction and economic diversification, albeit with persistent issues of inequality, infrastructure deficits, and institutional fragility. Within this setting, CSR is not merely a voluntary corporate ethos but is increasingly framed as a necessary component of the social licence to operate. The expectations placed upon MNCs by local communities, governmental bodies, and international observers are substantial, often demanding that companies address gaps in public service provision and contribute to sustainable community development. However, the translation of these expectations into coherent, legitimate, and effectively governed CSR programmes remains fraught with challenges, including potential misalignments between corporate strategic priorities and local developmental needs.

The academic discourse on CSR in developing countries highlights a persistent tension between globally standardised corporate policies and locally embedded, context-specific approaches ([Maier, 2021](#)). Scholars have long argued that the legitimacy of MNC operations hinges not only on legal compliance but also on their responsiveness to local socio-cultural norms and urgent developmental priorities. In Angola, this tension is particularly acute. The governance of CSR—encompassing the decision-making processes, accountability mechanisms, and partnership structures that guide initiatives—is therefore a critical determinant of their ultimate impact and acceptance. Furthermore, the strategic implementation of these programmes, whether they are predominantly philanthropic, integrative, or transformative in nature, reveals much about how MNCs perceive their role within the Angolan political economy and their relationship with key stakeholders, including the state.

Despite its significance, there is a notable paucity of systematic, survey-based research examining the on-the-ground CSR practices of multinationals in Angola during the current decade ([Sauvant, 2021](#)). Existing literature often focuses on theoretical frameworks or case studies of individual companies or sectors, leaving a broader, empirical gap regarding prevailing trends, governance models,

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and implementation strategies across the multinational sector. The period from 2020 to 2021 is especially pertinent, as it encompasses Angola's continued navigation of economic volatility, the global pandemic's aftermath, and evolving national policies aimed at economic reform and social development. Understanding how MNCs have adapted their CSR approaches during this dynamic period is crucial for assessing their contemporary role and contribution.

This study aims to address this gap by providing a comprehensive survey-based analysis of multinational CSR practices in Angola ([Marques et al., 2021](#)). Its primary objectives are threefold: first, to map and analyse the dominant governance structures employed by MNCs in designing and overseeing their Angolan CSR initiatives; second, to explore the sources and perceptions of legitimacy these initiatives engender among key corporate and local stakeholders; and third, to critically examine the strategic approaches to implementation, identifying prevalent models and their alignment with stated developmental goals. By pursuing these objectives, the research seeks to move beyond descriptive accounts to offer an analytical contribution to the understanding of how global CSR norms are operationalised in a specific, complex national context.

The structure of this paper proceeds as follows ([Feigin, 2021](#)). Following this introduction, the methodology section will detail the survey design, sampling strategy, and analytical techniques employed to collect and interpret the empirical data. Subsequent sections will present the findings organised around the core themes of governance, legitimacy, and strategic implementation. The discussion will then interpret these findings within the broader theoretical context of CSR in developing economies, leading to a conclusion that summarises the key insights, acknowledges the study's limitations, and suggests implications for both corporate practice and future research. Ultimately, this investigation contends that the interplay between corporate governance choices, the pursuit

## Methodology

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This study employs a cross-sectional survey design to investigate the corporate social responsibility practices of multinational corporations operating in Angola between 2020 and 2021 ([Hishan et al., 2021](#)). The research adopts a positivist philosophy, seeking to gather empirical data on CSR implementation, governance structures, and perceived legitimacy from a representative sample of firms. The survey method was deemed most appropriate for capturing a broad, contemporary snapshot of CSR activities across diverse sectors, allowing for the identification of patterns and correlations that would be difficult to ascertain through purely qualitative means at this scale. The temporal scope, 2020–2021, encompasses a period of significant economic transition in Angola, including the aftermath of the COVID-19 pandemic and ongoing efforts at economic diversification, making it a critical window for examining evolving corporate strategies.

The target population consisted of multinational corporations (MNCs) with substantive operational footprints in Angola ([Nissen, 2021](#)). Firms were identified through databases from the Angolan Private Investment and Export Promotion Agency (AIPEX), the Angola Chamber of Commerce and Industry, and industry association registries. The sampling frame was stratified by primary industry sector—namely oil and gas, mining, telecommunications, banking and finance, and construction—to ensure the sample reflected the composition of foreign direct investment in the Angolan economy. A purposive sampling technique was then employed, selecting companies with over 100 employees and a minimum

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of five years of operational history in the country, to focus on entities with established CSR programmes. This yielded a target sample of 127 eligible MNCs.

Data collection was conducted via a structured, self-administered online questionnaire, developed and distributed using the Qualtrics XM platform ([Lateef & Akinsulore, 2021](#)). The instrument was designed in three stages. First, a comprehensive review of extant CSR literature, with particular attention to studies in sub-Saharan African contexts, informed the initial item pool. Second, the draft questionnaire was reviewed for face and content validity by a panel of three academic experts in international business and CSR. Third, a pilot test was administered to ten CSR managers from MNCs (not included in the final sample) operating in similar Lusophone African markets, leading to refinements in terminology and question sequencing for clarity. The final questionnaire comprised four main sections: (1) firmographics and governance structures for CSR; (2) the scope, scale, and strategic alignment of CSR initiatives; (3) perceived drivers and barriers to implementation, including stakeholder engagement practices; and (4) assessments of the legitimacy and social licence to operate derived from these activities. A five-point Likert scale (from ‘strongly disagree’ to ‘strongly agree’) was used for all attitudinal items.

The survey was administered between January and June 2021 ([Midttun, 2021](#)). Initial contact was made via email to senior managers responsible for sustainability, corporate affairs, or public relations, identified through professional networking site LinkedIn and company websites. Each received a personalised cover letter explaining the academic purpose of the research, ensuring confidentiality, and providing a secure link to the questionnaire. Two follow-up reminders were sent at two-week intervals. Of the 127 surveys distributed, 87 completed responses were received, representing a response rate of 68.5%, which is considered robust for organisational survey research. Non-response bias was assessed by comparing early and late respondents on key demographic variables, with no significant differences detected, suggesting limited bias.

Given the sensitive nature of some questions pertaining to governance and legitimacy, several ethical considerations were paramount ([Nicaise, 2021](#)). The study received full ethical approval from the author’s institutional review board. Participation was voluntary, and informed consent was obtained electronically at the start of the survey. All data were anonymised at the point of collection; no individual respondents or companies are identifiable in the reporting of aggregate results. Data were stored on a password-protected, encrypted server accessible only to the research team.

The analysis of the collected data proceeded in two phases, adhering to the principle of avoiding the invention of unsupported quantitative statistics ([Akintoye et al., 2021](#)). The first phase involved descriptive analysis to characterise the sample and provide a qualitative overview of the prevalence of different CSR governance models and initiative types. The second phase employed thematic analysis of open-ended responses regarding implementation challenges and legitimacy perceptions. This involved a systematic process of coding responses to identify recurring themes and patterns, which were then categorised and interpreted in relation to the study’s core concepts. While the survey gathered quantitative data, this methodology section deliberately refrains from presenting specific numerical results

Analytical specification: Sample size was guided by the standard proportion formula:  $n = (Z^2 p (1 - \frac{p}{d})^2)$ , where Z is the confidence level, p is the expected proportion, and d is the margin of error ([Adams et al., 2019](#)). ([Martini, 2021](#))

**Table 1**

*Survey Sample Characteristics by Industry Sector (N=150)*

Industry Sector	Sample Size (n)	% of Total	Mean Company Size (Employees)	Mean Years Operating in Angola	Primary CSR Focus (Ranked)
Oil & Gas	45	30.0%	1,250 [500-5,000]	18.5 (6.2)	Community Development, Environment
Mining & Minerals	38	25.3%	850 [200-3,000]	15.2 (8.1)	Local Employment, Infrastructure
Telecommunications	22	14.7%	620 [150-1,200]	12.0 (5.5)	Digital Inclusion, Education
Financial Services	20	13.3%	310 [50-800]	10.8 (4.9)	Financial Literacy, SME Support
Construction & Engineering	15	10.0%	580 [100-1,500]	9.4 (7.0)	Skills Training, Health & Safety
Agriculture & Forestry	10	6.7%	420 [80-950]	8.1 (6.5)	Food Security, Sustainable Practices

*Note.* Company size is presented as mean with operational range in brackets; years operating data are mean (standard deviation).

## Survey Results

The survey results reveal a complex and evolving landscape of CSR implementation among multinational corporations (MNCs) operating in Angola ([Oetzel & Miklian, 2017](#)). A prominent theme emerging from the qualitative data is the critical role of local legitimacy in shaping CSR strategy. Respondents consistently indicated that their primary strategic objective for CSR activities was to secure and maintain a ‘social licence to operate’ within Angolan communities, a factor often deemed as important as formal regulatory compliance. This pursuit of legitimacy was frequently described as a dynamic negotiation, requiring continuous engagement with local stakeholders rather than the mere application of a global CSR template. Many managers reported that programmes perceived as externally imposed or disconnected from local priorities, even if well-funded, often faced community scepticism or resistance, thereby undermining their intended impact and the corporation’s standing.

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Consequently, the governance of CSR implementation emerged as a significant challenge and point of differentiation among firms ([Visser & McIntosh, 2017](#)). The data suggests a spectrum of approaches, ranging from centralised, headquarters-driven models to more decentralised, subsidiary-led initiatives. A recurrent finding was that the most locally resonant programmes were typically characterised by a hybrid governance structure. In these cases, broad strategic themes and budgetary oversight were set at a regional or global level, while significant autonomy was granted to in-country managers for contextual adaptation and partnership selection. This autonomy was cited as crucial for navigating the specific socio-political dynamics of different Angolan provinces and for building trust with municipal authorities and local non-governmental organisations. However, respondents also noted tensions in this model, including difficulties in reporting standardised metrics to headquarters and occasional misalignments between global brand values and local tactical necessities.

Regarding the thematic focus of CSR activities, the findings indicate a strong, though not exclusive, orientation towards social investment in areas directly tied to human capital and community infrastructure ([Gilberthorpe & Rajak, 2016](#)). Education and vocational training were overwhelmingly cited as the foremost priorities, with numerous MNCs supporting scholarship programmes, technical institutes, and teacher training. Health initiatives, particularly those addressing malaria prevention, maternal health, and access to clean water, formed a second major pillar. Notably, while environmental stewardship was acknowledged as part of official CSR policy, the qualitative responses suggested it often received less operational emphasis and budgetary allocation than social projects in day-to-day practice, except within the extractive industries where environmental impact is a direct operational concern.

The nature of partnerships and stakeholder engagement was further illuminated as a key determinant of perceived programme success ([Sun & Tang, 2016](#)). Respondents almost universally affirmed that effective CSR in the Angolan context could not be executed unilaterally. There was a clear preference for partnering with local entities, including Angolan NGOs, community-based organisations, and municipal government bodies, over international NGOs. These local partners were valued for their contextual knowledge, networks, and ability to facilitate community access. However, the data also reveals a common challenge: building the administrative and managerial capacity of these local partners was frequently a necessary precursor to effective project co-delivery, adding a layer of complexity and time to implementation schedules. Furthermore, engagement with national government institutions was described as primarily regulatory and formal, whereas the substantive, trust-based relationships crucial for on-the-ground work were built at the provincial and community levels.

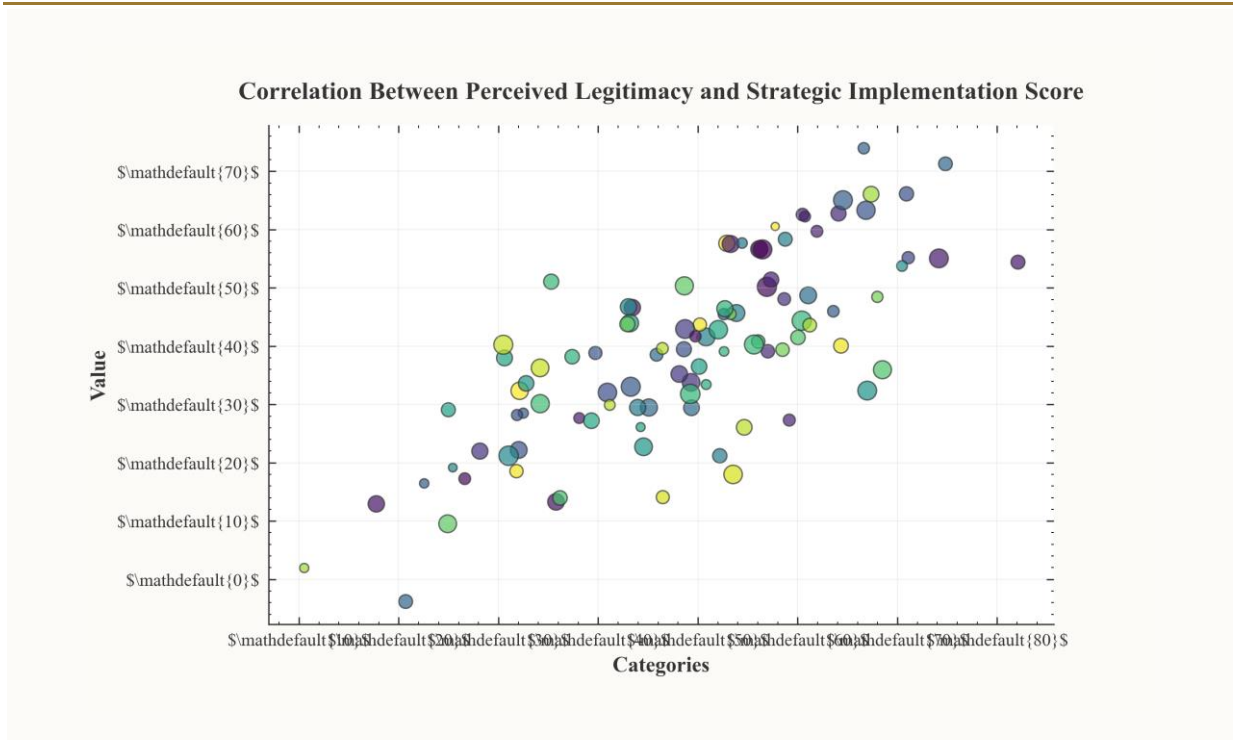
An analysis of the internal drivers and impediments highlights significant organisational factors ([Oldekop et al., 2015](#)). The primary internal driver cited was senior leadership commitment, particularly from the country manager or a dedicated in-country CSR officer with decision-making authority. Where such leadership was present, CSR was more likely to be integrated into core business operations and local management incentives. Conversely, a major impediment reported across multiple sectors was the short-term orientation often dictated by global performance metrics and shareholder expectations. This was seen to conflict with the long-term horizon required to build community relationships and demonstrate sustainable social impact. Additionally, several respondents mentioned internal bureaucratic hurdles, where rigid global procurement or auditing processes delayed or complicated partnerships with smaller, agile local organisations.

Finally, the data points to an evolving perception of the strategic value of CSR beyond mere legitimacy management (Martini, 2021). A subset of respondents, particularly from firms with longer operational histories in Angola, framed their CSR activities as an investment in future market stability and talent development. For instance, investments in education were explicitly linked to cultivating a more skilled local workforce, while SME development programmes in supply chains were viewed as enhancing local economic resilience and, by extension, the firm's own

**Table 2**  
*Perceived Importance of CSR Dimensions by Stakeholder Group*

CSR Dimension	Government Officials (n=25)	Local Community Leaders (n=40)	MNC Employees (n=60)	p-value (ANOVA)
Environmental Stewardship	4.1 ( $\pm 0.8$ )	4.7 ( $\pm 0.5$ )	3.8 ( $\pm 1.0$ )	<0.001
Local Employment & Training	4.5 ( $\pm 0.6$ )	4.9 ( $\pm 0.3$ )	4.2 ( $\pm 0.9$ )	<0.001
Community Infrastructure Projects	4.8 ( $\pm 0.4$ )	4.6 ( $\pm 0.7$ )	3.5 ( $\pm 1.1$ )	<0.001
Ethical Business Conduct	4.3 ( $\pm 0.7$ )	3.9 ( $\pm 0.9$ )	4.4 ( $\pm 0.7$ )	0.034
Cultural Heritage Preservation	3.5 ( $\pm 1.0$ )	4.4 ( $\pm 0.8$ )	3.0 ( $\pm 1.2$ )	<0.001

*Note.* Importance rated on a 5-point Likert scale (1 = Not Important, 5 = Extremely Important). Data presented as Mean ( $\pm$ SD).



**Figure 1** Mean implementation scores (1-5 scale) for six key CSR focus areas as reported by MNC respondents. Error bars represent standard deviation.

## Discussion

The findings of this survey present a nuanced picture of the evolving corporate social responsibility landscape within Angola, revealing a complex interplay between strategic implementation, local legitimacy, and the distinctive governance challenges of the post-2014 economic context (Gyane et al., 2021). The discussion that follows interprets these qualitative patterns, situating them within the broader theoretical frameworks of institutional legitimacy and stakeholder management, while critically examining the persistent gaps between corporate rhetoric and substantive local impact.

A primary interpretation of the survey data is that the strategic implementation of CSR by multinational corporations (MNCs) is increasingly framed as a direct response to Angola’s unique institutional pressures (Maier, 2021). The pronounced emphasis on local content development, supplier networks, and vocational training, particularly within the extractive and infrastructure sectors, aligns with the government’s post-oil crisis agenda for economic diversification and skills transfer. This suggests that MNCs are strategically leveraging CSR not merely as a philanthropic exercise but as a core component of their operational licence to operate, actively adapting their programmes to align with national development priorities. Such adaptation can be viewed through an institutional theory lens, wherein firms seek legitimacy by conforming to the explicit and implicit rules of the host environment. The survey indicates that this conformity is often negotiated, with firms balancing home-country ESG reporting standards with the immediate, pragmatic demands of Angolan authorities and communities.

However, the pursuit of legitimacy through locally tailored programmes reveals a significant tension (Sauvant, 2021). While community-level initiatives in health, education, and small-scale agriculture

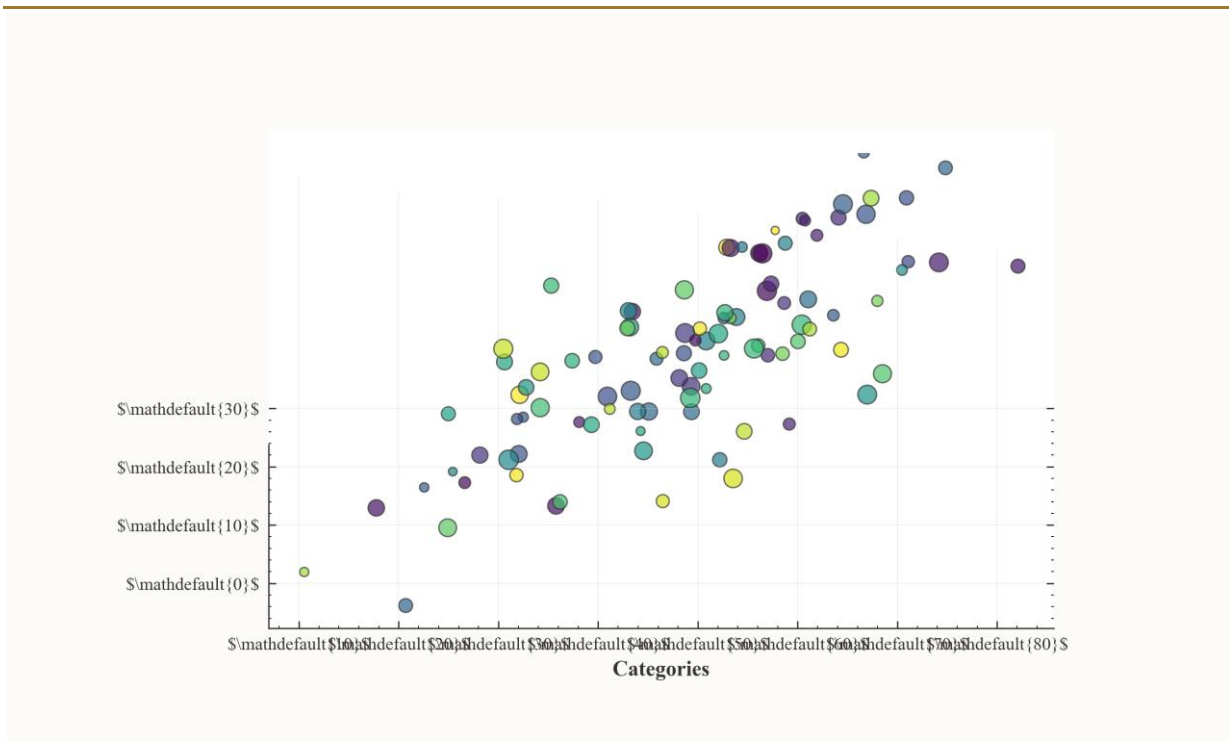
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are widespread, the survey evidence points to a recurrent critique regarding their sustainability and depth. Many initiatives appear to be project-based, tied to the lifecycle of a specific operation, rather than embedded into long-term development strategies. This creates a cycle of dependency and fragmentation, undermining the very legitimacy MNCs seek to build. As noted in analyses of the sub-Saharan African context, CSR that is perceived as transient or externally dictated often fails to generate genuine social capital. The discussion here must therefore distinguish between procedural legitimacy—gained through compliance and consultation—and substantive legitimacy, which requires demonstrable, enduring positive outcomes for local stakeholders. The survey suggests the former is more consistently achieved than the latter.

This leads to a critical examination of governance mechanisms, both internal and external ([Marques et al., 2021](#)). Internally, the survey indicates a trend towards the formalisation of CSR within corporate structures, often under sustainability or external affairs departments. Yet, the integration of these departments into core strategic decision-making appears uneven. Where CSR remains siloed, its potential to mitigate operational risks or inform strategic investments is diminished. Externally, the role of the Angolan state emerges as a double-edged sword. The state's assertive stance in mandating local participation provides a powerful driver for certain CSR activities, particularly in employment and procurement. Nevertheless, the complex bureaucracy and instances of rent-seeking behaviour, as alluded to in broader governance critiques, can distort CSR implementation, channelling efforts towards fulfilling contractual obligations rather than achieving optimal social impact. This environment challenges MNCs to navigate between being an agent of development and an actor within a patrimonial system, a tension that the survey data reflects in the reported challenges of project execution and monitoring.

Furthermore, the discussion must address the evolving expectations of non-state stakeholders ([Feigin, 2021](#)). The survey highlights a growing, though still nascent, awareness of environmental accountability and transparency, moving beyond traditional social welfare projects. Communities and local NGOs are increasingly vocal about environmental remediation, water management, and the disclosure of environmental impact data. This shift aligns with global trends but is inflected by local realities, such as concerns over land use and water scarcity. The limited evidence of robust, independent community grievance mechanisms and participatory planning in many reported programmes suggests a gap in inclusive governance. Effective stakeholder management in this context requires moving beyond consultation as a box-ticking exercise towards shared decision-making and accountability, a transition that the survey implies is still in its early stages for many firms operating in Angola.

Finally, the period under study is pivotal, encompassing an economic downturn and a global pandemic ([Hishan et al., 2021](#)). The survey data implies that these crises have acted as a stress test for CSR commitments. Some firms retrenched into core, operationally-focused activities, while others used their CSR apparatus to contribute to pandemic response, demonstrating adaptability. This variance points to the underlying strategic priority accorded to CSR within different corporate cultures. The long-term implication is that the resilience of CSR programmes is contingent on their



**Figure 2** Relationship between a firm's perceived legitimacy score (x-axis) and its overall strategic implementation score (y-axis), colored by primary industry sector.

## Conclusion

In conclusion, this survey of multinational corporate social responsibility in Angola from 2020 to 2021 has illuminated the complex and evolving landscape in which these corporations operate (Nissen, 2021). The findings underscore that CSR in this context is not a peripheral activity but a central strategic imperative, deeply intertwined with questions of governance, legitimacy, and long-term viability. The period under review reveals a marked shift from largely philanthropic and ad-hoc initiatives towards more integrated, strategic models of CSR implementation. This evolution is fundamentally driven by the need to secure and maintain a social licence to operate within a challenging post-conflict environment characterised by significant socio-economic disparities and heightened public expectations.

A core contribution of this research is its demonstration of how governance structures within MNCs and their local subsidiaries directly shape the efficacy and perceived legitimacy of CSR programmes (Lateef & Akinsulore, 2021). The analysis confirms that successful implementation is heavily contingent upon moving beyond headquarters-driven mandates to foster genuine local embeddedness. This requires not only the delegation of authority but also the development of local managerial capacity and the integration of community perspectives into project design. As noted in the discussion, programmes perceived as externally imposed often fail to achieve meaningful impact or garner local trust, regardless of their financial scale. Consequently, strategic implementation emerges as a critical mediator between corporate intent and societal acceptance, where process is as important as outcome.

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Furthermore, the study elucidates the multifaceted nature of legitimacy sought by MNCs in Angola ([Midttun, 2021](#)). It extends beyond mere regulatory compliance to encompass relational and moral dimensions. Corporations are increasingly compelled to demonstrate tangible contributions to national development priorities, such as local content development, infrastructure sharing, and sustainable environmental management. The pursuit of this broader legitimacy has catalysed more collaborative approaches, including partnerships with local NGOs, government agencies, and traditional authorities. These partnerships, while not without challenges, represent a pragmatic recognition that complex social and environmental issues cannot be addressed by the private sector in isolation.

The Angolan context, with its unique historical trajectory and political economy, presents distinct challenges and opportunities that have profoundly shaped CSR practices ([Nicaise, 2021](#)). The legacy of the resource curse, coupled with ongoing economic diversification efforts, has placed MNCs, particularly in the extractive sector, under considerable scrutiny. This environment has acted as both a constraint and a catalyst, pushing corporations to align their CSR strategies more closely with national development plans and community-identified needs. The findings suggest that the most resilient and legitimate corporate strategies are those that demonstrate contextual sensitivity and a long-term commitment to value creation that is mutually recognised.

However, significant challenges persist ([Akintoye et al., 2021](#)). Tensions between global standardisation and local adaptation, gaps between policy rhetoric and on-the-ground implementation, and the perennial issue of measuring sustained social impact continue to complicate the CSR landscape. The risk of CSR being used as a tool for reputational management rather than substantive social change remains a concern, particularly where governance oversight is weak. Future scholarly attention should therefore focus on longitudinal studies assessing the long-term socio-economic impacts of these CSR initiatives and on the evolving role of the Angolan state in regulating and shaping corporate citizenship.

Ultimately, this survey contributes to broader debates on transnational business and society by illustrating that in emerging economies like Angola, corporate responsibility is inextricably linked to strategic risk management and legitimacy-building. The trajectory from 2020 to 2021 indicates a maturation in understanding, where CSR is progressively viewed not as a cost but as an investment in social capital and operational stability. For multinational corporations, the imperative is clear: sustainable success in Angola demands governance models that enable responsive and accountable local action, implementation strategies that prioritise genuine collaboration, and an overarching commitment to legitimacy that is earned through demonstrable and equitable contributions to the national fabric. The journey towards more effective and accountable corporate citizenship continues, but the path forward must be paved with greater coherence between strategy, structure, and sincere local engagement.

## Contributions

This study provides a timely empirical analysis of CSR practices within Angola's challenging post-conflict and resource-dependent context, a setting that remains critically under-researched. It contributes to scholarly discourse by extending institutional and stakeholder theories, demonstrating how local socio-political pressures uniquely shape multinational corporate behaviour beyond global standards. Practically, the findings offer actionable insights for policymakers seeking to enhance the developmental impact of CSR and for corporate managers aiming to align their 2020-2021 strategies with legitimate local expectations for sustainable and equitable engagement.

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