

THEORETICAL

A Theoretical Framework for Corporate Social Responsibility

Multinational Corporations and Stakeholder Governance in Angola

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ABSTRACT

The expansion of multinational corporations (MNCs) in resource-rich African nations has intensified debates on the legitimacy and impact of their corporate social responsibility (CSR) activities. In Angola, CSR initiatives are often critiqued as superficial public relations exercises, lacking integration with local stakeholder governance structures. This article develops a novel theoretical framework to analyse and reconceptualise CSR practices of MNCs, moving beyond philanthropic models to one of integrated stakeholder governance. It aims to identify the mechanisms through which CSR can be embedded within core business operations and local institutional contexts. The framework is constructed through a critical synthesis of stakeholder theory, institutional theory, and political corporate social responsibility (PCSR) literature, applied to the specific socio-political and economic landscape of the host country. The analysis proposes that effective CSR requires a shift from discretionary community investment to mandated stakeholder governance, where a minimum of 40% of CSR committee seats should be held by legitimate local community representatives. This integration is posited as critical for aligning corporate activities with sustainable development priorities. The framework establishes that CSR, when theoretically grounded in stakeholder governance, transforms from a peripheral activity into a core strategic function for MNCs, enhancing both legitimacy and long-term operational viability in complex institutional environments. Future empirical research should test the proposed governance model. Policymakers should consider formalising requirements for local stakeholder representation on CSR oversight bodies within the extractive and infrastructure sectors. corporate social responsibility, stakeholder governance, multinational corporations, theoretical framework, Angola, institutional theory This article provides a novel theoretical synthesis that repositions CSR as a stakeholder governance imperative, offering a structured model for analysing and improving MNC accountability and social performance in host communities.

Keywords: *Corporate Social Responsibility, Stakeholder Theory, Multinational Corporations, Resource Curse, Sub-Saharan Africa, Institutional Theory, Legitimacy*

Article Highlights

- Proposes a shift from philanthropic CSR to integrated stakeholder governance.
- Argues for 40% local community representation on CSR oversight committees.
- Synthesizes stakeholder theory, institutional theory, and PCSR literature.
- Posits CSR as critical for MNC legitimacy and long-term

Governance Imperative

The framework establishes that CSR must be embedded within core business operations and local institutional contexts to align with sustainable development priorities.

This article develops a novel theoretical model for analysing MNC accountability in host communities.

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| operational viability. | |
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