

Corporate Social Responsibility Beyond Compliance: Effectiveness and Local Impact in Atsimo-Andrefana, Madagascar

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Abstract

This study aims to analyze the effectiveness of Corporate Social Responsibility (CSR) in Atsimo-Andrefana, Madagascar, focusing on its evolution from voluntary practices into implicit obligations driven by social, institutional, and market pressures. Using a qualitative case study approach, 15 purposively selected informants, including company representatives, local communities, government officials, and civil society actors, were engaged through semi-structured interviews, observation, and document analysis, with triangulation and member checking ensuring credibility. The results show that CSR initiatives focus on education, health, infrastructure, and environmental management but are often sporadic, symbolic, and limited in impact. Stakeholder engagement is mostly consultative, and institutional constraints, such as weak governance and poor coordination, hinder sustained outcomes. Nevertheless, growing social expectations and reputational pressures are prompting companies to adopt more structured CSR practices, indicating a shift from soft law toward quasi-obligatory responsibilities with potential for meaningful local development.

Keywords: CSR; Soft law; Implicit; Stakeholder; Atsimo-Andrefana

Introduction

Corporate Social Responsibility (CSR) has progressively shifted from a voluntary, philanthropic practice to a strategic component of business governance, particularly in developing economies where regulatory frameworks are often limited or unevenly enforced (Chisango et al., 2025). Globally, CSR is increasingly framed within the broader discourse of sustainable development, corporate accountability, and stakeholder engagement (Rottinghaus et al., 2009; Rahman & Nasrin, 2024). In emerging regions, however, the translation of CSR principles into tangible outcomes remains inconsistent, raising important questions about its real effectiveness beyond formal commitments (De Pinto et al., 2020). This issue is especially salient in resource-dependent and economically vulnerable regions such as Atsimo-Andrefana in Madagascar, where business activities, particularly in mining, fisheries, and agribusiness, intersect closely with local livelihoods and environmental sustainability.

Empirical observations from Atsimo-Andrefana reveal a complex socio-economic landscape characterized by high poverty rates, limited infrastructure, and significant dependence on natural resources. Preliminary field insights and secondary data indicate that while several companies operating in the region formally adopt CSR policies, their implementation often varies widely in scope and impact. For instance, some firms invest in community infrastructure, education, or health initiatives, yet these interventions are frequently sporadic, short-term, or poorly aligned with local needs (Domitrovich et al., 2025). At the same time, local communities continue to face persistent challenges, including environmental degradation, limited access to basic services, and economic vulnerability

(Emynorane et al., 2025a). These realities suggest a disconnect between CSR commitments and their actual developmental outcomes, raising concerns about whether CSR serves merely as a symbolic gesture (soft law) or as an emerging form of implicit obligation that influences corporate behavior.

From a theoretical standpoint, CSR has traditionally been conceptualized as “soft law,” referring to voluntary guidelines, standards, and principles that lack legally binding force but shape corporate conduct through norms, reputation, and stakeholder pressure (Hashim, 2023). However, recent developments in global governance and business ethics suggest a gradual transformation of CSR into a quasi-obligatory practice. Mechanisms such as international reporting standards, consumer awareness, investor expectations, and local community activism increasingly pressure firms to internalize social and environmental responsibilities (Irakli, 2021). In this context, CSR may evolve into an “implicit obligation,” where compliance is not legally enforced but becomes necessary to maintain legitimacy, market access, and the social license to operate.

Most existing studies on CSR focus on developed economies or large emerging markets, with limited attention to least developed countries such as Madagascar. In the African context, studies have highlighted both the potential of CSR to contribute to local development and its limitations due to weak institutional environments, governance challenges, and power asymmetries between corporations and communities (Khoa & Huynh, 2023). However, there remains a lack of context-specific analysis examining how CSR operates in peripheral regions such as Atsimo-Andrefana, where institutional capacity is particularly constrained and socio-economic needs are acute. Moreover, prior studies often emphasize corporate perspectives while giving insufficient consideration to local impacts and community experiences.

The limited integration of theoretical and empirical approaches in existing research further reinforces this gap. While the concept of CSR as soft law is well established, fewer studies explore its transformation into an implicit obligation at the local level, particularly in contexts where formal regulation is weak. Additionally, there is a scarcity of empirical evidence assessing whether CSR initiatives genuinely contribute to sustainable development outcomes or merely serve as reputational tools for corporations (Marques, 2025; Nice & Joseph, 2023). Consequently, a critical gap emerges between normative CSR frameworks and their practical effectiveness in specific regional contexts.

In response to these gaps, this study seeks to analyze the effectiveness of CSR in Atsimo-Andrefana by examining both its implementation and its local impact. The research is guided by the following central question: to what extent does CSR in Atsimo-Andrefana move beyond voluntary compliance to function as an implicit obligation that generates meaningful socio-economic benefits for local communities? Addressing this question requires a multidimensional approach that considers corporate practices, stakeholder perceptions, and development outcomes.

The objectives of this study are threefold. First, it aims to identify and analyze the forms and strategies of CSR implemented by companies operating in Atsimo-Andrefana. Second, it seeks to evaluate the effectiveness of these initiatives in addressing local socio-economic and environmental challenges. Third, it intends to explore the extent to which CSR practices reflect a transition from soft law to implicit obligation, particularly in relation to stakeholder expectations and institutional pressures. The novelty of this study lies in its focus on a specific, under-researched region and its attempt to bridge theoretical perspectives with empirical evidence, thereby contributing to a more nuanced understanding of CSR in developing contexts.

This study is grounded in a set of complementary theoretical frameworks that together provide a robust lens for analyzing Corporate Social Responsibility (CSR) in complex and institutionally constrained environments (Ortega & Aguillo, 2009; Ostojic et al., 2024). Stakeholder theory serves as a primary foundation, emphasizing how firms navigate and

respond to the expectations of diverse actors, including local communities, public authorities, and civil society organizations. In parallel, legitimacy theory helps explain the strategic motivations behind CSR engagement, particularly as companies seek to secure social acceptance and sustain their operations within sensitive socio-economic contexts (Pauji et al., 2025). Institutional theory further deepens the analysis by highlighting how both formal regulations and informal norms influence corporate behavior, especially in regions where governance structures are weak or inconsistently enforced (Eric et al., 2025). Within this theoretical constellation, the distinction between soft law and implicit obligation offers a critical perspective on the transformation of CSR from a voluntary commitment to a practice shaped by increasing normative and societal pressures.

The contribution of this study lies in its dual academic and practical relevance. Academically, it advances the CSR literature by offering empirical evidence from a least-developed-country context, with a specific focus on regional dynamics often overlooked in mainstream studies. By doing so, it bridges an important gap between global theoretical debates and localized realities. From a practical standpoint, the findings are expected to support policymakers and business actors in designing CSR strategies that are more context-sensitive and development-oriented (Ibidunni et al., 2023). In addition, the study seeks to contribute to ongoing discussions on governance and accountability by identifying ways to strengthen the role of institutions and stakeholders in ensuring that CSR initiatives generate meaningful, sustainable impacts for local communities.

Methodology

This study employs a qualitative case study approach to explore the effectiveness of Corporate Social Responsibility (CSR) practices in the Atsimo-Andrefana region of Madagascar. The researcher's presence in the field plays a central role as the primary instrument for data collection, enabling direct interaction with participants and contextual understanding of CSR implementation. The study involves 15 informants selected through purposive sampling: five company representatives, six local community members, two government officials, and two civil society actors, all of whom are considered to have relevant knowledge and experience related to CSR activities in the region. Data are collected through in-depth semi-structured interviews, non-participant observation, and document analysis, including company reports and local policy documents. The research is conducted in selected districts within Atsimo-Andrefana over approximately three months, allowing sufficient time for data immersion and validation. To ensure the credibility and trustworthiness of the findings, the study applies triangulation of sources and methods, comparing information obtained from different informants and techniques. Member checking is also conducted by verifying key findings with selected participants to confirm accuracy and interpretation. In addition, prolonged engagement in the field and careful documentation of the research process enhance dependability and confirmability, ensuring that the results reflect the actual conditions and experiences of stakeholders involved in CSR practices.

Results and Discussion

Forms and Patterns of CSR Implementation in Atsimo-Andrefana

The findings indicate that Corporate Social Responsibility (CSR) initiatives in Atsimo-Andrefana are concentrated primarily in four areas: education, health, infrastructure, and environmental management. Companies commonly engage in activities such as rehabilitating school facilities, providing basic health equipment, constructing water wells, and organizing environmental campaigns such as tree planting. These initiatives are generally framed as contributions to local development and social welfare (Bhatia et al., 2023). However, field data show that the design and execution of these programs often lack systematic planning, clear objectives, and measurable indicators of success. Many CSR activities are reactive,

implemented in response to immediate community demands rather than guided by a long-term strategic framework.

In terms of implementation patterns, significant variation exists among companies depending on their size, sector, and level of external exposure. Larger firms, especially those with international connections, tend to adopt more structured CSR approaches, including formal documentation and periodic reporting (Bien-Aimé et al., 2025). In contrast, smaller, locally based enterprises typically engage in CSR more informally and irregularly, often limited to occasional donations or short-term support for community events (Canosa et al., 2020). This unevenness reflects the absence of standardized CSR practices across the region and highlights how organizational capacity and external pressures influence corporate engagement (Avenali et al., 2024). The lack of strong institutional oversight further reinforces this pattern, allowing companies considerable flexibility in defining the scope and continuity of their CSR activities.

Moreover, the empirical evidence suggests that a considerable portion of CSR initiatives remains largely symbolic, with limited depth and sustainability. While companies frequently highlight their social contributions, local stakeholders report that many interventions do not adequately address structural challenges or produce long-term benefits (Chen et al., 2020). For instance, infrastructure projects may lack maintenance planning, and educational support often fails to tackle broader systemic issues (Cheng et al., 2022). This tendency points to a form of CSR that prioritizes visibility and corporate image, aligning with the notion of soft law, in which engagement is voluntary and loosely enforced. At the same time, increasing expectations from communities and stakeholders are exerting pressure on firms to adopt more consistent and meaningful practices, although such shifts remain uneven across the region.

Stakeholder Perceptions and Community Engagement

The findings reveal that stakeholder perceptions of Corporate Social Responsibility (CSR) in Atsimo-Andrefana vary significantly across groups, reflecting differing expectations and levels of interaction with corporate actors. Local community members generally perceive CSR initiatives as beneficial but limited, often associating them with short-term assistance rather than sustainable development. In comparison, some participants acknowledge improvements in access to basic services such as water or education, but many express concerns about the inconsistency and insufficiency of these interventions. Government actors, on the other hand, tend to view CSR as a complementary mechanism to public service delivery, particularly in areas where state capacity is constrained. Civil society organizations adopt a more critical stance, emphasizing the need for greater accountability, transparency, and alignment with local development priorities.

In terms of community engagement, the study finds that stakeholder involvement in CSR processes remains relatively low and largely consultative rather than participatory. Most CSR initiatives are designed and implemented by companies with minimal input from local beneficiaries, who are often informed of projects only at the implementation stage (Emynorane et al., 2025b). This limits communities' ability to influence decision-making or to ensure that initiatives align with their actual needs. In several cases, engagement takes the form of informal consultations with local leaders, which may not fully represent the diversity of community perspectives. As a result, stakeholders frequently assume the role of passive recipients rather than active partners, reducing the overall effectiveness and relevance of CSR activities (Chatkaewnapanon & Kelly, 2019).

From the perspective of stakeholder theory, these findings highlight a gap between normative expectations and practical implementation. While the theory emphasizes the importance of inclusive and responsive engagement with all relevant stakeholders, CSR practices in the region tend to prioritize corporate agendas over collaborative processes. The limited integration of stakeholder input suggests that companies may view engagement

primarily as a means of maintaining legitimacy rather than fostering genuine partnerships (Cimpaye et al., 2025). This dynamic reinforces a top-down approach to CSR, where decision-making power remains concentrated within firms (Cummins, 2016). At the same time, increasing awareness among communities and civil society actors indicates a gradual shift toward more assertive stakeholder roles, potentially encouraging more participatory and accountable CSR practices in the future.

Effectiveness of CSR in Addressing Local Socio-Economic Challenges

The empirical findings indicate that the effectiveness of Corporate Social Responsibility (CSR) initiatives in addressing socio-economic challenges in Atsimo-Andrefana remains limited and uneven when compared to their stated objectives. While companies frequently position CSR as a tool for supporting local development, the actual impact on livelihoods and poverty reduction appears modest. Several informants reported that CSR programs, such as short-term employment opportunities, small-scale infrastructure projects, or occasional financial assistance, provide temporary relief but do not significantly alter long-term economic conditions. For instance, job opportunities linked to CSR activities are often seasonal or project-based, offering limited income stability. At the same time, infrastructure interventions such as water wells or school renovations, although beneficial, tend to reach only a fraction of the population in need (Khatri et al., 2024). This discrepancy highlights a clear gap in effectiveness between the intended developmental outcomes promoted by companies and the realities experienced by local communities.

From an analytical perspective, this gap can be attributed to both structural and strategic limitations in CSR implementation. On the one hand, the scale of socio-economic challenges in the region, characterized by high poverty levels, limited access to education and healthcare, and environmental vulnerability, far exceeds the scope of most CSR initiatives (Hassan et al., 2011). On the other hand, many programs are not designed with sustainability or long-term impact in mind, often lacking continuity, monitoring, and integration with broader development strategies (Daniele, 2011; De los Ríos-Carmenado et al., 2021). As a result, CSR tends to function as a supplementary intervention rather than a transformative force. This finding aligns with critiques in the literature that question the capacity of voluntary CSR to address deep-rooted development issues in contexts with weak institutional support. Moreover, the limited involvement of local stakeholders in program design further reduces the relevance and effectiveness of these initiatives, as they may not fully correspond to community priorities.

Despite these limitations, CSR continues to hold symbolic and relational value within the local context. Even when material impacts are constrained, CSR activities help shape perceptions of corporate responsibility and can enhance relationships between companies and communities (Edwards et al., 2020). However, this symbolic dimension may also reinforce a pattern in which visibility is prioritized over substantive outcomes, particularly in the absence of strong accountability mechanisms. From the perspectives of stakeholder and legitimacy theories, companies may focus on maintaining social acceptance through visible yet low-impact initiatives rather than investing in more comprehensive programs that can generate lasting change (Chisango et al., 2025). This dynamic highlights the need for a more critical and context-sensitive approach to CSR, especially in regions where the gap between expectations and actual outcomes remains significant.

CSR Between Soft Law and Implicit Obligation

CSR in Atsimo-Andrefana continues to be framed as a voluntary initiative, yet increasing social, institutional, and market pressures are shaping it into a “de facto obligation” for companies operating in the region. Community expectations, stakeholder scrutiny, and reputational concerns strongly influence both the design and visibility of CSR activities, making engagement a strategic necessity rather than purely discretionary. Local leaders and

civil society actors actively signal community priorities. At the same time, government representatives offer informal guidance and public endorsements, creating a context in which corporate legitimacy is closely tied to CSR performance. From the perspective of legitimacy theory, firms are motivated to demonstrate socially responsible behavior not merely as an ethical choice but also as a means of maintaining social acceptance, safeguarding their license to operate, and enhancing their public image (Bien-Aimé et al., 2025; O'Brien et al., 2000).

Institutional theory further explains how both formal and informal norms shape CSR practices, even in the absence of legally binding regulations. Companies respond not only to regulatory guidance but also to industry standards, peer practices, and evolving societal expectations (Pauji et al., 2025). Larger firms, particularly those with international connections, often formalize CSR programs with documented policies and periodic reporting, reflecting both compliance with external pressures and strategic alignment with stakeholder norms (Pilonato & Monfardini, 2020). Smaller local enterprises, while less structured in their approach, still adapt selectively to minimize reputational risks and maintain smooth relations with communities and authorities (Tamasiga et al., 2024). These dynamics illustrate that CSR in the region is increasingly influenced by normative pressures that extend beyond voluntary action, bridging soft law and implicit obligations.

Despite these shifts, the institutionalization of CSR remains uneven, and enforcement mechanisms are weak, resulting in inconsistent application across the business landscape. Some initiatives are structured and aligned with stakeholder expectations, while others remain sporadic or symbolic, reflecting differences in organizational capacity and responsiveness to social pressure (Sulla et al., 2026). This transitional phase demonstrates that CSR in Atsimo-Andrefana functions simultaneously as a voluntary practice and an emerging normative expectation, with legitimacy and institutional pressures gradually transforming discretionary commitments into quasi-obligatory corporate behavior. The interaction of these forces underscores how social and institutional contexts can convert voluntary norms into implicit obligations, shaping both strategy and operational practices within local businesses (Saruchera & Gie, 2025).

Institutional Constraints and Opportunities for CSR Enhancement

Institutional conditions in Atsimo-Andrefana present both significant barriers and limited enablers for the effective implementation of Corporate Social Responsibility (CSR). One of the primary structural constraints is weak governance at both local and regional levels. Many government institutions lack the capacity, resources, or coordination mechanisms to monitor CSR activities or integrate them into broader development plans. This gap allows companies substantial discretion in selecting projects and determining the scale and duration of their interventions, often resulting in fragmented or short-term programs that do not fully address community needs. The absence of formal oversight and reporting requirements further reduces accountability, creating a situation in which CSR activities may prioritize visibility over substance, and where long-term developmental outcomes are difficult to achieve or measure (Daniele, 2021).

In addition to governance challenges, the study identifies coordination deficits among stakeholders as a significant limitation. Companies, local authorities, and civil society actors frequently operate in isolation, with limited collaboration or information sharing regarding development priorities or ongoing initiatives (Domitrovich et al., 2025). Such fragmentation reduces the efficiency and impact of CSR efforts, leading to duplication in some areas and neglect in others. Furthermore, resource constraints, including limited funding, technical capacity, and skilled personnel, particularly among smaller firms, exacerbate these challenges (Emynorane et al., 2025b). These factors collectively contribute to a scenario in which CSR initiatives struggle to generate meaningful socio-economic change despite the willingness of some actors to engage (Irakli, 2021). At the same time, the presence of active community

groups, motivated local leaders, and a growing awareness of corporate accountability represent enabling factors that can support more targeted and responsive CSR practices.

Analytically, the interplay of these constraints and enablers helps explain why CSR succeeds in some contexts while falling short in others (Khoa & Huynh, 2023). Where companies engage proactively with communities, coordinate with local authorities, and align interventions with actual needs, CSR projects tend to have more measurable and sustainable impacts. Conversely, in the absence of institutional support and stakeholder collaboration, initiatives are often symbolic or temporary, reflecting a limited translation of CSR commitments into developmental outcomes (Nice & Joseph, 2023). The findings underscore that the effectiveness of CSR in Atsimo-Andrefana is not determined solely by corporate willingness but is deeply influenced by the surrounding institutional environment, highlighting the importance of strengthening governance, coordination, and capacity to enhance both the relevance and impact of CSR activities in the region.

Conclusion

This study concludes that CSR in Atsimo-Andrefana is gradually shaped by social, institutional, and market pressures into an implicit obligation. Implementation remains uneven, with initiatives often symbolic or short-term, reflecting gaps between corporate objectives and local needs. Stakeholder engagement is limited, and institutional constraints hinder sustained impact. Nevertheless, areas of proactive collaboration and responsive programming demonstrate that CSR can contribute meaningfully to local development when aligned with community priorities and supported by stronger governance. The findings highlight the evolving nature of CSR from soft law toward a context-sensitive, quasi-obligatory practice.

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