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Original Article

Corporate Social Responsibility, Environmental Sustainability, and Theory of Reasoned Action: An Overview

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Abstract **-** *The purpose of this paper was to examine the nexus of approaches to CSR practices with external factors, particularly in less developed countries. In the last two decades, there has been a significant policy change in several organizations, particularly in mining and oil and gas industries, that attempt to address socio-environmental problems using corporate social responsibility (CSR) initiatives. Voluntarism is at the center of the CSR debate presently. Its non-mandatory approach makes it popular among firms, governments, and global development actors. However, commitment to its implementation and how such a voluntarism approach leads to CSR contribution to social and environmental sustainability differs greatly among developed and less developed countries. The fact is that behind voluntary action is an intention to take action, and such intention is stimulated by external factors. In the context of environmental sustainability, these external factors are strong legal and accountability systems. The authors believe that, voluntary CSR approach is almost incapable of enabling the envisaged environmental sustainability in developing countries given the persistent weak legal system and business pursuit of corporate profits at the detriment of the local environment. Therefore, we use the theory of reasoned action (TRA) to propose that the environmental accountability mechanism is not only capable of influencing managers of multinational corporations' intention to improve their environmental behavior but can also fast-track performance of such intentions in the absence of a strong legal system.*

Keywords **-** *Voluntary CSR, Accountability approach to CSR. Environmental accountability, Environmental sustainability, Theory of reasoned action*

I. INTRODUCTION

In the last two decades, there has been a significant policy change in several organizations, particularly in mining, and oil and gas industries, that attempt to address socio-environmental problems using corporate social responsibility (CSR) initiatives (Boele, Fabig and Wheeler 2001; Amaeshi*et al*, 2006; Ite, 2007; Idemudia, 2007; Esteves & Barclay, 2011; Amadi& Abdullah, 2012). Corporate executives now appear to recognize the obligations that companies have to contribute to the social and environmental sustainability of the communities in which they operate (Dashwood, 2007). Partly, such a change can be attributed to the recognition that opposition from local communities is a significant source of business risk (Esteves & Barclays 2011). For instance, the impasse faced by Shell Petroleum Development Company (SPDC) in the Niger Delta regions of Nigeria since the 1990s is a clear case in this context. Indeed, under pressure from the host communities, Shell was forced to pull out from their operational base, e.g., Ogoniland in the Niger Delta region of Nigeria, in 1993 (Boele, Fabig, & Wheeler 2001). This led to a loss of significant business revenue (Idemudia, 2007). Since then, in order to find its way back to Ogoniland, Shell has re-invented its corporate strategy in line with principles of sustainable development, and it has committed itself to some level of stakeholder engagement on its environmental and social performance (Ite 2007; Idemudia, 2011), which would have been unthinkable before the protest organized by Movement for Survival of Ogoni People (MOSOP) in December 1993 (Boele*et al*, 2001).

Following the protest, which is a component of the enforceability concept of accountability (Schedler, 1999), oil multinational corporations (MNCs) started embarking on corporate social responsibility (CSR) initiatives in the Niger Delta region of Nigeria using community assistance and corporate-community partnership approaches (Ite, 2006; Idemudia, 2007). The community assistance approach to host community development placed emphasis on corporate philanthropy, which is the most basic level of CSR (Ite 2007). Partnership strategies were adopted by oil MNCs as a means of contributing to community development, building a mutually beneficial relationship with local communities, and reinventing themselves as a force for good in their host communities (Idemudia, 2007). Indeed, partnerships with community groups and NGOs are regarded as useful vehicles for building local community support, strengthening the company brand and reputation, and gaining access to local opinion leaders and decision-makers in government and politics (Esteves & Barclays 2011).

Moreover, Idemudia (2007) critically examines the different community development partnerships (CDPs) initiatives undertaken by Exxon Mobil and Total within their corporate-community relations strategy in the Niger Delta and points out that CDPs that are 'bottom up' have a more positive impact on host community development than those that are 'top-down' in nature. However, Idemudia concludes that neither bottom-up nor top-down CDPs' approach has had any real impact on how the core business activities of oil MNCs are undertaken or have they ameliorated the negative social and environmental impact of oil production on host communities. Consequently, the sources of environmental pollution which are strongly connected to the core business activities of these multinational oil companies are not addressed (Frynas, 2012). Apparently, while the partnership is capable of improving the positive impact of affirmative business duties on host community development in Niger Delta, the failure to integrate negative injunction duties into such partnership undermines its strength in contributing to host community environmental sustainability (Idemudia, 2007).

Affirmative duty demands that corporations should pursue the moral and social good of the community in which they do business, while negative injunction duties are the firm's ethical obligation of avoiding causing the society injury in the course of doing business (Simon, Powers, &Gunnermann, 1993). Negative injunction duties, which is a core concept of the ethical class of CSR (Carroll, 1979; 1991), is considered in Lantos (2001) and (Jamali 2007; Jeremiah, 2018) as mandatory or accountability perspectives of corporate responsibility. Does this imply that the negative injunction duties concept of the ethical class of CSR cannot be practiced under a voluntary approach? The answer depends on the strength of the legal system, institutional framework, and attitude of the people of the country in question (Young & Welford, 2002; Kobonbaev& Eicher, 2009). Indeed, since community assistance and corporate-community partnership are embedded in the general voluntarism approach to CSR, they fail to address the fundamental environmental issues that impinge on the source of livelihood of the local communities (Aaron, 2012). The implication is that while, voluntarily, business is rendering philanthropic services to the host communities on the one hand, on the other, it grossly injures the same local environment through environmental degradation (Frynas, 2012). A continuous environmental degradation wields lasting negative impacts on the present and future generation than the temporary benefit of philanthropic services provided by business corporations. In the remaining paper, the development of accounting theory is discussed, followed by the relevance of accountability procedures to environmental sustainability; voluntary versus accountability approach to CSR; the power behind firm's commitment to environmental sustainability; theory of reasoned action and environmental sustainability; and finally, the conclusion.

II. REVIEW OF THEORETICAL AND CONCEPTUAL

A. Development of Accountability Theory

Accountability theory is rooted in public administration and modern representative political democracy (Schmitter, 2004; Finner, 2010; Friedrich, 2010). Rubenstein (20007) defines standard accountability as a procedure where Actor A (the power holder) is accountable for its treatment of Actor B (the accountability holder) if A faces a significant and predictable sanction for failing to treat B according to recognized standards. In essence, the theory explains a relationship between two sets of persons or (more often) organizations in which the former agrees to keep the latter informed of the decisions made, to offer them explanations for such decisions, and to submit to any predetermined sanctions that they may impose (Schedler, 1999; Mulgan, 2000; Schmitter, 2004; Finner, 2010).

In the context of a democratic state, such accountability in its core sense explains the relationship between the citizens and holders of public office and, within the ranks of officeholders, between elected politicians and bureaucrats. As Schmitter (2004) argues, this implies an exchange of responsibilities and potential sanctions between rulers and the citizens. This is vertical accountability in that through means of fair and free elections; citizens can punish or reward incumbents by voting for or against them or the candidate they endorse in the next election (O'Donniel, 1999). The exchange of these responsibilities and potential sanctions within the ranks of officeholders, between elected politicians and bureaucrats, is termed horizontal accountability, and it helps democracy (ruling party) to protect itself from its own potential self-destruction (O'Donniel, 1999; Schmitter, 1999).

In this sense, accountability theory is associated, originally, with the process of being summoned to account for some authority for one's actions (Mulgan, 2000). It is a narrative aspect of accounting, which calls for storytelling of one's action (Schedler, 1999). In most cases, such accountability has certain features: (a) it is *external*, in that the account is given to some other person or body outside some other person or body being held accountable; (b) it involves *social interaction or exchange*, in that one side, that calling for the account seeks answers and rectification while on the other side, that being held accountable, responds and accepts sanctions; and (c) it also implies *rights of authority*, in that those calling for the account are asserting rights of superior authority over those who are accountable, including the right to demand answers and impose sanctions (Mulgan, 2000). Consequently, some actors have the right to hold other actors accountable to a set of established and agreed standards, to judge whether they have fulfilled their responsibilities based on these standards, and to impose sanctions if they establish that these responsibilities have not been fulfilled (Grant & Keohane, 2005).

From the foregoing, it is apparent that accountability does not only presupposes the existence of a legitimate relationship between power-wielders and those holding them accountable, it also recognizes the legitimacy of operative standards for accountability and the authority of the parties to the relationship – one to exercise particular powers and the other to hold them accountable (Grant & Keohane, 2005). This manner of relationship is not limited to political power holders and the governed only; it exists between corporations and legitimate stakeholder groups as corporate accountability or corporate social accountability, financial accountability, legal accountability, administrative/managerial accountability, and ethical accountability (Schmitter, 2004; Raffer, 2004; Garvey &Nevel, 2005; Rubenstein, 20007). Therefore, outside the domain of political democracy, accountability theory is considered a veritable tool capable of explaining corporate-stakeholders (local communities) relationship, and it enables powerful corporations to be held accountable to the stakeholders in one way or the other, not necessarily in the same way electorates use in sanctioning the political power holders (Rubenstein 2007).

B. Relevance of Accountability Procedures to Environmental Sustainability

Corporate accountability, in a managerial sense, refers to issues of information disclosure, auditing, and monitoring of business practices (Garvey &Nevel, 2005). Therefore, corporate accountability implies subjecting business organizations to the threat of sanctions, obliging them to exercise their operational authority transparently, and forcing them to justify their acts as related to stakeholders (Schedler, 1999). From this point of view, the core elements of accountability theory are standards, information, monitoring, sanction, and justification (Schedler, 1999; Rubenstein, 2007). The two basic components of accountability are answerability and enforceability (Schedler, 1999; Garvey &Nevel, 2005). Answerability concept of corporate accountability focus on the obligation of corporate managers to inform about and to explain what they are doing to the stakeholders (Schedler, 1999). This notion of answerability 'indicates that being accountable to somebody implies the obligation to respond to nasty questions and, vice versa, that holding somebody accountable implies the opportunity to ask uncomfortable questions' (Schedler, 1999, p14). In principle,

Accountability agencies may ask accountable actors for two kinds of things. They may either ask them to inform about their decisions, or they make ask them to explain their decisions. They may either ask for reliable facts (the information dimension of accountability) or for valid reasons (the argumentative dimension of accountability). Accountability thus involves the right to receive information and the corresponding obligation to release all necessary details (Schedler, 1999, p15).

Indeed, the questions may have some undesirable implications; however, it is the duty of the corporate managers to justify their actions. They have to justify their past and future acts with facts and necessary details. It is evident from this line of argument that how MNCs' CSR practices contribute to sustainable development in less developed countries (LDCs) would remain blurred unless questions that impinge on corporate management of environmental, developmental, and private-social costs differentials are asked and adequate explanations received (Heal, 2005). Therefore, the answerability perspective of accountability would seek corporate explanations on issues of standards, human rights, negative injunction duty (NID), stakeholders' consent, resilient environmental information, and mitigation/compensating policies.

The answerability concept describes accountability essentially as a quest for information and justification of actions, a discursive activity, and a friendly dialogue between accounting and accountable parties. In addition to its informational dimension, that is asking what has been done (retrospective or *ex-post* accountability) or asking what will be done (prospective or *ex-ante* accountability) and its explanatory aspects that are giving reasons and forming judgments, accountability also contains some elements of enforcement, which involves rewarding good and punishing bad behavior (Schedler, 1999). The implication is that accounting actors do not just call accountable bodies into question but also eventually punish improper behavior. Accordingly, the persons held accountable would not only tell what they have done and why but also bear the consequences of what they have done, including potential negative sanctions.

III. VOLUNTARY VERSUS ACCOUNTABILITY APPROACH TO CSR

The need for the implementation of sustainable development principles has been the major concern of LDCs and the world at large (Idemudia, 2008; Frynas, 2012). To some scholars, voluntary corporate responsibility is considered incapable of enabling the envisaged sustainable development in LDCs because of poor governance and business pursuit of corporate profits at the detriment of the local environments (Kobonbaev& Eicher, 2009; Unerman&O'Dwyer, 2007). However, the argument in favor of voluntarism is that the "business case" approach and partnership with governments and non-governmental organizations (NGOs) would enable firms to deliver sustainable development, whereas regulation would hinder innovation, thus makes sustainable development unachievable (Holliday, Schmidheiny& Watts, 2002; Stormer, 2003; Grant, 2008). To them, sustainable development seems to mean nothing more than economic development and job creation, even when such economic development leads to the impoverishment of the immediate host community. Besides, there seems to be a misunderstanding of the concept of regulation in this context. For instance, regulating a firm's environmental behavior is different from market regulation, where the government controls or significantly influences market apparatus. Of course, the concept of CSR is no longer confined to voluntary activity, but it is, in fact, a broader and more comprehensive concept that comprises solutions for societies' economic, social and environmental problems (Bokhari, 2017). Therefore, a voluntary approach would not enable the delivery of sustainable development given that where there is a conflict between environmental or human rights issues and corporate profitability, most firms often prefer profits even when such business activities violate environmental and human rights (Monbiot 2002).

In contrast, those in support of corporate accountability (Hamann *et al*., 2003; Unerman&O'Dwyer, 2007; Frynas 2012) see "big" business as the main constraint to sustainable development by being a key cause of environmental and social deterioration, and they demand strict regulation of corporate behavior by national governments as well as an international corporate accountability convention. It is accountability that establishes the nexus of a community's life and culture with corporate activities, thus imposes the *duty of care* on corporations (Hamann *et al*., 2003; Uhlmann, 2012). Such duty of care cannot be left in the hands of corporations and their managers without adequate surveillance given their profit maximization motive, which in most cases defies rationality (Neugebauer III, 2003; Unerman&O'Dwyer, 2007). Hence, the accountability approach provides a better understanding of how CSR policies of MNCs could benefit the local communities by enhancing the envisaged environmental sustainability. We, therefore, support the argument that the accountability approach will enable identification of the important role of local livelihoods, the right to prior informed consent to developments, access to information, access to justice; and it will also identify the limitations of a purely voluntary approach to CSR in addressing core environmental and social issues (Hamann *et al.*, 2003; MacKay, 2004). In essence, sustainable development would be feasible under an accountability regime where at least corporate environmental behaviors are monitored and controlled at local, national, and international levels. Therefore, the study will fill the gap in the literature by providing conceptual evidence that the accountability approach to CSR practice can enable corporations to adopt sustainable development principles and thus contribute significantly to environmental sustainability, especially in LDCs.

A. Power Behind Firms' Commitment to Environmental Sustainability

Indeed, voluntarism has been at the center of the CSR debate over the years (Stormer, 2003; Wettstein&Waddock, 2005; Grant, 2008). It indicates the scope of discretionary decision-making by the firm and the absence of externally imposed compliance requirements (Burke & Logsdon, 1996). Its non-mandatory perspective to corporate environmental sustainability makes it popular among firms, some governments, and global development actors (European Commission 2002 cited in Silberborn& Warren, 2007). However, commitment to its implementation and contribution to sustainable development differs greatly in developed and LDCs. One of the main reasons is the difference in legal and institutional frameworks between developed and developing/emerging economies (Kobonbaev& Eicher, 2009). In developed economies, a strong legal system prepares the grounds for corporations to adopt environmental sustainability principles using a voluntary CSR approach (Young & Welford, 2002).

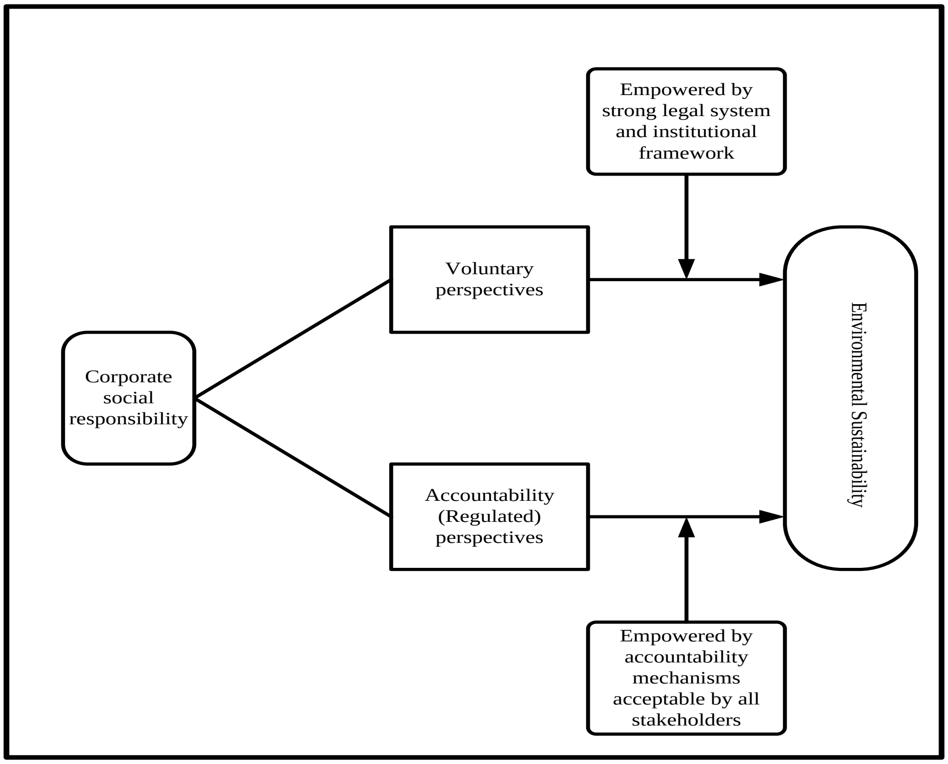


Fig. 1 CSR Perspectives and environmental sustainability model

Figure 1 presents a model of CSR perspectives and the power behind each perspective's success in leading to environmental sustainability. As the Figure portrays, CSR has two main practical approaches – voluntary and accountability or mandatory approach. The strength of the voluntary CSR approach in enabling environmental sustainability depends on a strong legal and institutional framework. The accountability perspective of CSR on its part relies on the in-built strength of accountability mechanisms, which in some cases are acceptable to all stakeholders (e.g., host communities and business corporations). The implication is that accountability provides a platform for negotiating acceptable environmental sustainability standards. This goes along with enforceability and reparation conditions in case of failure to comply with the agreed standards. This approach is more viable than voluntary in drawing the attention of multinational corporations to environmental issues, especially in LDCs.

One of the interesting definitions of CSR is that it is a principle stating that corporations should be accountable for the effects of any of their actions on the community and environment (Frederick *et al.*, 1992). The definition implies that corporations are expected to use CSR as means of amending their wrongs in society. Hence, Solomon & Martin (2004) identify two perspectives of CSR: one based on the actual causal influence of a firm on its stakeholders (accountability perspective), and the other on activities that business can do with considerable benefit to the community but that do not presuppose any prior wrongdoing or destructive activities on its part (voluntary perspective). This categorizes CSR into "voluntary" and "accountability or mandatory". Where wrongdoing is the basis of CSR, it becomes obligatory, and business is held accountable. In the accountability approach, CSR initiatives attempt to mitigate the impact of such wrongdoing. In fact, it becomes the responsibility of the corporation to correct its wrongdoing. Of course, accountability is derived from responsibility, expressed or implied (Gray *et al.*, 2014).

Even the business case and enlightened self-interest, which Fleming & Jones (2013) consider as *a win-win* approach, practiced under voluntary CSR perspective, needs partnership with the government if sustainable development is to be achieved (Holliday, Schmidheiny& Watts, 2002; Stormer, 2003; Grant, 2008). Of course, the capability of the government to partner with powerful MNCs and influence their environmental behavior still depends on good governance and the strength of its legal system and institutional framework (Young & Welford, 2002), which are uncommon in some extractive industries countries generally characterized by weak institutions, and poor governance (Kobonbaev& Eicher, 2009). The weakness in governance often gives rise to corruption and less accountability to the electorates, and in most cases, the governments turn authoritarians (Robinson, Torvik, &Verdier, 2002).

As it is often argued, many firms from developed countries conduct their businesses in less developed countries with the principle of '*when in Rome, do as the Romans do*' (George, 1999; p234). Hence, they take advantage of the pre-existence of weakness in governance and significantly degrade the local environment with their production externalities. Such economic externality problem ranges from loss of the natural environment and deleterious health consequences to the destruction of the local communities' economic bases, property rights violations and increased corruption (Kobobaev& Eicher, 2009). This makes the accountability perspective of CSR necessary in the absence of good governance. It is a mechanism embedded with factors that would influence corporate environmental behavior.

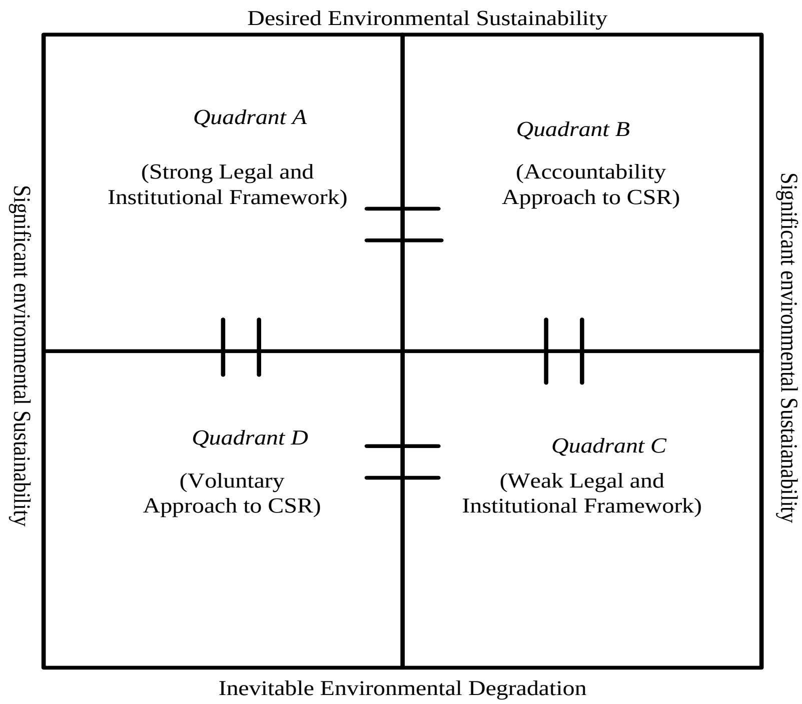


Fig. 2 The desired environmental sustainability matrix

The same argument is illustrated further using Figure 2. This Figure presents a matrix of the strong legal and institutional framework, quadrant A; accountability approach to CSR, quadrant B; weak legal system and institutional framework, quadrant C; and voluntary approach to CSR, quadrant D. The researchers' argument is that a combination of a strong legal system and institutional framework in quadrant 'A' with accountability approach to CSR in quadrant 'B' can yield the *desired environmental sustainability*. This is a clear scenario of sustainable development. Where there is a week legal system and institutional framework as shown in quadrant 'C', corporations should adopt an accountability approach to CSR in quadrant 'B' if significant environmental sustainability is expected. That is, *the researcher proposes that accountability approach to CSR will enable significant environmental sustainability in LDCs where the legal system and institutional frameworks are weak* (Ahunwan, 2002; Young &

Welford, 2002; Ehikioya, 2009; Kobobaev and Eicher, 2009). As discussed earlier, accountability procedures have the capability of drawing the attention of MNCs

To environmental issues, especially where such procedures are jointly agreed upon by all stakeholders.

Another combination that can yield significant environmental sustainability is a voluntary approach to CSR in quadrant 'D' with a strong legal and institutional framework in quadrant 'A'. This is the position of those who favor a voluntary approach to CSR. The partnership with the government implies that government provides enabling grounds such as sound environmental regulations, transparent regulatory systems, and law enforcement agencies that MNCs cannot buy over with undue gifts (bribe). The combination of a strong legal and institutional framework and a voluntary approach to CSR is commonly seen in many developed countries. The last possible combination, which makes *environmental degradation inevitable*, is a weak legal and institutional framework in quadrant 'C' with a voluntary approach to CSR in 'D'. This is a common situation in many LDCs where MNCs adopt voluntary CSR policies. The implication is that the local environments are subject to undue environmental degradation.

IV. THEORY OF REASONED ACTION AND ENVIRONMENTALLY SUSTAINABLE BEHAVIOUR

A. Explanation of Theory of Reasoned Action

Theory of reasoned action (TRA) is credited to IcekAjzen (Ajzen, 1991; Kalafatis*et al*, 1999). The underlying assumption of the TRA is that human social behavior follows reasonably and often spontaneously from the information or beliefs people possess about the behavior under consideration (Fishbein &Ajzen, 2010). Such beliefs, as they argue, guide the intention to perform or not to perform a certain behavior. Three kinds of beliefs discussed in Fishbein &Ajzen (2010) are:

> First, people hold beliefs about the positive or negative consequences they might experience if they perform the behavior. These outcome expectancies or *behavioral beliefs* are assumed to determine people's *attitude towards personally performing the behavior* – that is, their positive or negative evaluation of their performance of the behavior in question. In general, to the extent that their performance of the behavior is perceived to result in more positive than negative outcomes, the attitude towards behavior will be favorable.
>
> Second, people form beliefs that important individuals or groups in their lives will approve or disapprove of their performing the behavior as well as beliefs that these referents themselves perform or don't perform the behavior in question. In their totality, these *injunctive and descriptive normative beliefs* produce a *perceived norm*, that is, perceived social pressure to engage or not to engage in the behavior. If more important than others are believed to approve than disapprove, and if the majority of important others perform the behavior, people are likely to perceive social pressure to engage in the behavior.
>
> Finally, people also form beliefs about personal and environmental factors that can help or impede their attempts to carry out the behavior. In their aggregate, these *control beliefs* result in the sense of high or low self-efficacy … or *perceived behavioral control* with regards to the behavior. If control beliefs identify more facilitating than inhibiting factors, perceived behavioral control should be high (pp20-21).

Therefore, the intention to perform a given behavior is based on a combination of attitudinal, normative, and control considerations of the decision-maker. The theories suggest that *intention is the best single predictor of behavior* (Fishbein &Ajzen, 2010), but it is also necessary to take *actual external controlling factors*, that is, environmental factors, into consideration. The actual external controlling factor that can influence corporate managers' environmental behavior directly or indirectly is a strong system of accountability. Embedded in such accountability are answerability and enforceability concepts (Schedler, 1999).

B. Basis for Intentional Improvement in Corporate Environmentally Sustainable Behaviour

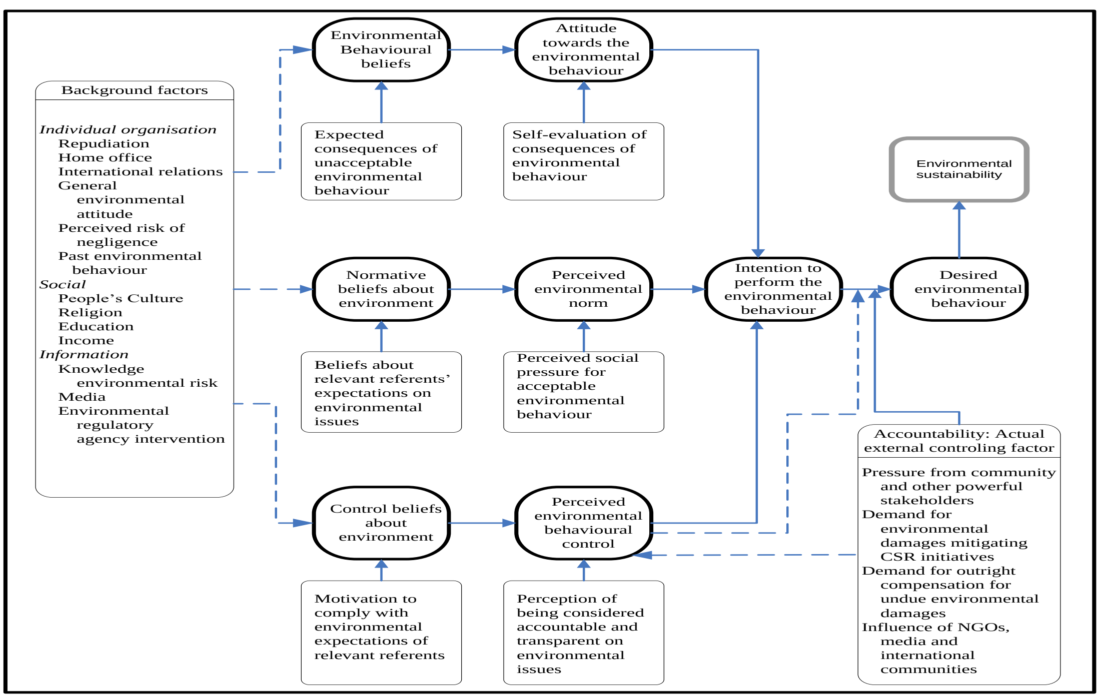
In adopting an accountability approach to explain how the local community could benefit from CSR programs, this study follows Garvey & Newell (2005). Their study investigates how, why, and when community-based strategies could be effective in promoting corporate accountability to the poor. According to Garvey & Newell (2005), accountability – in terms of answerability and enforceability – is influenced by certain interrelated factors originating from the state, the corporation, and the community itself. For example, where there is a lack of state support for community rights because it depends almost wholly on the tax revenue generated from the activities of such corporations (Etim *et al.*, 2019), or where the rights of corporations are protected at the expense of their responsibility, Garvey & Newell (2005) argue that the local community may lack state support in holding companies accountable for any illegal pollution or failure to keep to the agreed standards. In such a scenario, corporate environmental performance is completely at the volition of corporate managers whose main *responsibility*, as Friedman (2004) argues, is to make as many profits as possible with no serious thought about externalities. Moreover, their study focused on related factors that impede corporate accountability to the local community, thus assessing the effectiveness of a community-based strategic approach. In the present study, we argue that a properly articulated accountability procedure itself can lead to improved environmentally sustainable behavior of corporate managers even where there is no good governance, independent regulatory institutions, strong legal systems, or support of government.

Based on TRA, we argue that answerability and enforceability concepts embedded in accountability mechanisms can influence corporate managers' intention to improve their environmental behavior. The theory of reasoned action (TRA), which originated from the expectancy-value theories in the field of social psychology, has been used extensively in intentional behavior research (Shepherd &Raats, 1996; Thompson & Thompson, 1996; Bok, 1996; Kalafatis*et al*, 1999). In addition, business and management research scholars have made significant advances by applying psychological knowledge, based on this theory, to understanding and predicting intentional behavior (Hillenbrand, Money and Ghobadian, 2013). In marketing research, for example, Komiak and Benbasat (2006) and Walsh *et al*. (2006) used the principle of TRA to predict the future customer buying pattern. Aside from marketing, TRA has been used in organizational behavior research. For example, Van Breukelen, Der Vlist& Steensma (2004) used the theory to predict staff retention and commitment behavior.

In real terms, a salient system of accountability that involves important stakeholders fran om local and international communities can be a formidable external controlling factor with a tendency to influence corporate managers' intention to improve their environmentally sustainable behavior (Jeremiah, 2017). That is, such accountability mechanism can influence corporate managers' intention to voluntarily improve upon their environmental behavior. In the context of LDCs, Omoteso& Yusuf (2017) suggest the establishment of an international legal mechanism to aid in securing of accountability of multinationals to the host communities. Where a system of accountability involves strong home-based civil organizations, local and international NGOs, the intention to improve the environmental behavior can be influenced externally. Of course, the protest of MOSOP and the associated loss of revenue by Shell, who was denied access to

their production sites in Ogoni land, is a good example of enforceability. Therefore, TRA holds that corporate managers will likely consider it prudent to improve their environmentally sustainable behavior to avoid answering nasty environmental pollution-related questions and enforceability from these civil organizations.

It is argued in this paper that where the legal system is weak, the voluntary approach to CSR practice will make environmental degradation inevitable. We also argue that a strong legal system is a factor behind the success of voluntary CSR practices in developed counties. In such cases, CSR initiatives can be geared towards mitigating business environmental impacts on the host communities. Viewing through the lens of TRA, it can be argued that corporations voluntarily use their CSR policies to intentionally amend their environmental behavior to avoid stringent environmental regulations. Similarly, corporate managers would voluntarily use CSR initiatives to intentionally address socio-environmental issues emanating from their business activities where there is a resilient system of accountability.



Source: Developed from Fishbein and Ajzen (2010) reasoned action theory

Fig. 3 Schematic presentation of the relevance of reasoned action theory to environmental sustainability

Figure 3 further illustrates the relevance of reasoned action theory to how the accountability approach to CSR can enable the achievement of significant environmental sustainability even if the legal system is relatively weak. It portrays how the theory can be useful in explaining why the intention of managers of MNCs to perform the desired environmental behavior can be directly and indirectly influenced by actual external factors such as accountability mechanisms. From the Figure, the broken arrows that connect background factors to environmental, behavioral beliefs, normative, and control beliefs about the environment indicate that these factors, though important, may not directly influence these variables. The full arrows, however, indicate factors that directly influence various variables. For example, self-evaluation of the consequences of undesirable environmental behavior will influence the attitude of corporations towards environmental issues. The broken arrow that extends from the accountability box to background factors shows that the existence of the strong civil organization, the voice of local communities, NGOs, and all other accountability apparatus will not only facilitate *the performance of intention* but also influence, indirectly, the *intention to perform* the environmental behavior.

Indeed, the theory is deeply concerned with understanding the factors that influence the behavior of an individual or group of people (Hillenbrand, Money &Ghobadian, 2013). One of these factors, referred to as *control beliefs*, is external to the person or persons that perform the behavior and is capable of facilitating or inhibiting *the performance* of the perceived behavior (Fishbein &Ajzen, 2010). The accountability approach to CSR is proposed as one of these facilitating factors capable of influencing the environmentally sustainable behavior of managers of multinationals not only in LDCs but in developed as well. The assumption is that where accountability mechanisms successfully facilitate the performance of the desired environmental behavior, this will invariably result in improved environmental sustainability.

Again, accountability is buttressed by information exchange (Gray, Owen & Adams, 1996). As the communities gain knowledge of risks associated with environmental degradation and start raising environmental issues, corporate managers of multinationals would develop certain perceptions about possible consequences of failing to improve on their environmentally sustainable behavior. Besides, the pitch of the voice of local communities will filter into corporate managers' perceptions of the possible risk of environmental negligence. They will also be concerned about the worldviews of their environmental behavior and the likely position of influential stakeholders and other relevant referents on their environmental behavior. Therefore, it is most likely that through accountability mechanisms, local communities are capable of exerting pressure that can directly influence managers of multinationals' intention to perform environmental behavior and directly fast-track performance of such intentions. Performing environmental behavior, of course, implies adopting environmental sustainability approaches.

V. CONCLUSION

Voluntarism has been at the center of CSR debate over the years (Stormer, 2003; Wettstein&Waddock, 2005; Grant, 2008). However, this study demonstrates that the approach is not effective in LDCs characterized by poor governance and a weak legal and institutional framework. The positive impact of the voluntary perspective of CSR in developed countries is attributed to the strength of the legal system and good governance. As the study discloses, the combination of a strong legal system with voluntary CSR enables significant environmental sustainability. This is a common scenario in developed countries' legal system makes no room for corporations to discharge industrial waste on the environment (Young & Welford, 2002). The combination of a weak legal system with voluntary CSR makes environmental degradation inevitable. This is the common scenario in LDCs. The study discusses two possible sources of power that could give business corporations a boost in environmental sustainability performance. These are the strong legal system and accountability perspectives of CSR (Jeremiah, 2018).

This conceptual discourse contributes to the literature by pointing out that based on TRA, accountability procedures can influence corporate managers' intention to perform environmental behavior. Accountability procedures as background factors touch the perceptions of corporate managers and make them think of possible consequences of environmental degradation even in the absence of a strong legal system. As Boele*et al* (2001) argue, Shell, for instance, started considering environmental issues after a serious protest in Ogoni that led to the execution of nine leaders of MOSOP in 1995. We argue that the proper application of accountability mechanisms will facilitate good environmental behavior among the multinationals doing business in LDCs.

Moreover, we recommend a further study, using an empirical approach, to establish whether accountability concepts can significantly influence corporate environmental behavior in LDCs characterized by poor governance. Such evidence would substantiate the accountability perspective of CSR as a better CSR approach in LDCs when compared with the popular voluntary approach.

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