

THE MAKING OF... CSR DECISIONS: BEHIND THE SCENES OF
TULLOW'S CSR PROGRAM IN KAISO-TONYA, UGANDA

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Declaration

I, Eliane Knobbe, declare that this thesis is a result of my research investigations and findings. Sources of information other than my own have been acknowledged and a reference list has been appended. This work has not been previously submitted to any other university for award of any type of academic degree.

Berlin, May 15 2012

Signature: _____

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Abstract

Throughout the last decades, the yet-evolving concept of Corporate Social Responsibility (CSR) received a lot of attention from researchers, governments, civil society and businesses. Whereas the rationale for doing CSR is well-researched on, there is still a lack of information how CSR activities are being decided within companies from a structural perspective.

Hence, this study aimed at identifying the organizational decision-making processes before CSR activities. At the same time, the implementation of CSR activities and its perceived impact on the local communities of Kaiso Tonya area; Uganda, was targeted to be assessed. The selected case for this study was the oil and gas company Tullow Oil Uganda Ltd. and its CSR Program in the Kaiso-Tonya area.

The research design was a single case study with deductive reasoning. A descriptive decision theory approach was used as theoretical framework for the analysis of collected data. Primary, qualitative data from interviews as well as from the internet was collected and analyzed, using the method of process tracing.

Findings revealed that there was an identifiable organizational decision-making process behind Tullow's CSR Kaiso-Tonya Program. This process can be divided into several stages and follows a certain organizational structure. Further, a number of influencing variables was revealed, such as regulations, stakeholders and other decision processes. The local communities and other stakeholders were found to be involved in decision process for the Kaiso-Tonya Program, if at all, as participants and consultants. Accordingly, it was observed that Tullow retained control over the design, and ultimately the CSR decisions itself. Moreover, the implementation scope of these decisions was found out to show a discrepancy between the claims of the company and the communities' perception. According policy recommendations and ideas for future research were suggested.

Dedication

This thesis is dedicated to Florian and Cliff.

I send you my love and light.

Acknowledgement

I would like to take this opportunity to thank some people who are very important to me:

I want to thank my mum and dad: I am filled with respect and love when thinking of you both. You always believed in me and supported me whenever I needed help – I hope that, in the future, I can be there for you in the same way that you have been for me. Thank you also for giving me the space I needed to discover and follow my own path.

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Figure 1: Mintzberg et al.'s (1976) model, own design

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List of Abbreviations

CSR – Corporate Social Responsibility
DED – Deutscher Entwicklungsdienst (German Development Service)
DRC – Democratic Republic of the Congo
EA – External Affairs
EHS – Environment, Health and Safety
EIA – Environmental Impact Assessment
GC – Global Compact
GDP – Gross Domestic Product
HR – Human Resources
KII – Key Informant Interview
LC – Local Council
MNC – Multi-National Company
NEMA – National Environment Management Authority
NGO – Non-Governmental Organization
RDC – Resident District Commissioner
SE – Social Enterprise
UN – United Nations
UNGC – United Nations Global Compact
USAID – United States Agency for International Development
WBCSD – World Business Council for Sustainable Development

1 Introduction

“Corporate Social Responsibility is the continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large.” (WBCSD 2000, p. 10; bold highlighting added)

Throughout the last decades, the concept of Corporate Social Responsibility (CSR) received a lot of public attention, from researchers especially: In their papers, researchers¹ so far discussed extensively the background, a possible definition (see above for example) and the underlying business rationale for implementing the concept in practice. However, comparatively little² research was done to explain the process before a CSR activity; such as a social or environmental project. In particular, questions regarding the ‘making of CSR decisions’ (see title) remain unanswered by research: How does a company decide on its CSR project or program? Is there some kind of structure and logic behind these decision processes? And who is involved in such a process?

The according aim of this thesis is to help answering these open questions; or in other words to help filling the detected research gap; in several steps: In a first step, this paper aims at distinguishing the organizational phases and stages of CSR decision making. In a second step, it wants to locate and measure stakeholder involvement in the process of CSR decision making. In a last step, the paper intends to connect the decision-making process with the outcome of decision; the CSR activity itself. In the words of this paper’s title, it is aspired to take ‘a look behind the curtain’ of a CSR decision making process arguably preceding CSR in practice.

The title also points out Uganda as study area. The reason behind is twofold: On the one hand, CSR has the potential to alleviate commonly occurring problems in developing countries such as Uganda (Blowfield 2005; Ward et al 2007). On the other hand, Uganda so far assumingly failed to realize the potential of CSR for the country's development, resulting in relatively few

¹ See for example Blowfield and Murray (2008), Carroll (1979), Carroll (1999), Matten & Moon (2008) and Weyzig (2009).

² Few exceptions exist, such as Trevino (1986), Rest (1986) and Jones (1991) who have conducted research on the arguably close field of ethical decision making.

CSR activities in Uganda (Katamba & Gisch-Boie 2008). Parallel, knowledge on the impact of CSR in Uganda is desirable to fully grasp its potential for development. This lack of information should be compensated by conducting research for example. Therefore, this research is intended to increase information and awareness about CSR in Uganda. Also, it is assumed that this research could give clear incentives on how to proceed with introduction of the CSR concept in Uganda in the future. Thus, this work is an academic contribution to the spreading of CSR, a project to highlight its importance for development in Uganda.

The oil and gas exploration company Tullow Uganda Operations Pty Ltd. (short: Tullow) is chosen as case study for several reasons which will be displayed here shortly. One reason for picking this particular company was that Tullow supposedly is a unique case, which researchers such as Bryman (2008) and Yin (2009) suggest as criterion in the case selection process. The criterion of choosing a unique case for this research is selected because it is aspired for other Ugandan companies to use the research's findings to improve their own CSR and to thereby contribute further to the spreading of CSR in Uganda. So, Tullow's CSR is sought to be a best-practice example and motivation for other companies in Uganda to draw on the full potential of CSR, described above.

The assumption of Tullow's uniqueness in terms of CSR results from the fact that Tullow had been awarded by the East African Business Council for its CSR Program in Uganda before many other companies in whole East Africa³. However, public information on the reasons for this selection remained somewhat vague on the side of the awarding committee; only company information was released on the award's page (East African CSR Awards 2010b). So, through this research, the award's information is to be cross-checked and more details about Tullow's CSR Program are intended to be revealed. By doing so, the objectivity and amount of information on Tullow's CSR is intended to be increased. Naturally, there is a chance that the results of this research could question the above assumed best-practice position of Tullow in terms of CSR and the award's trustworthiness. But the same findings also offer the possibility of increasing Tullow's and the award's credibility as well as the pool of (credible) information on CSR in practice. So, the special circumstances that accompanied Tullow's conferment as well as the possible effects of this research on Tullow and other stakeholders were another reason to pick Tullow's case in particular.

³ For more information see www.eastafricansrawards.com.

Another reason for choosing Tullow over other cases is the mentioned promising accessibility to data: Tullow had a publicly accessible field office close to the Kaiso-Tonya area as well as a website with detailed information on its CSR approach⁴. These conditions seem to promise a good access to qualitative and quantitative data which is needed as basis for conclusive research (Bryman 2008).

In the following, the problem statement of this research as well as its objectives and research questions will be laid out in detail.

Problem Statement

To identify the organizational decision-making processes for Tullow's Kaiso-Tonya Program in Uganda and to assess the Program's implementation scope.

Based on the problem statement, two research objectives are developed. The objectives have to be met in order to fulfill the aim of this study:

Objective 1:

To identify Tullow's CSR approach and the organizational decision-making processes for the implementation of Tullow's Kaiso-Tonya Program, Hoima District, Uganda.

Research Questions:

- 1.1 How does Tullow understand CSR?
- 1.2 What kind of corporate responsibilities says Tullow it recognizes?
- 1.3 What thematic areas Tullow explains to focus on within CSR?
- 1.4 How does Tullow describe its organizational decision-making processes for CSR?
- 1.5 How do the local communities perceive their involvement in the decision-making processes on the Kaiso-Tonya Program?

⁴ For more information see www.tulloil.com.

Objective 2

To assess the implementation scope of Tullow's Kaiso-Tonya Program.

Research Questions:

- 2.1 What kinds of CSR activities Tullow refers to regarding the Kaiso-Tonya Program?
- 2.2 How many people benefited from the Program according to Tullow?
- 2.3 Are the local communities of the Kaiso-Tonya area; Uganda, aware of the Program?
- 2.4 If the local communities are aware of the Program, are they aware of the whole Program?
- 2.5 If the local communities are aware of it, how do they perceive the quality of the Program activities?

Looking at the two objectives (see above), it becomes clear that the research on organizational decision-making processes will be separated from the outcomes of these processes; the CSR implementation scope. This separation is aimed at structuring the research better. Also, it is assumed that process and outcome are two different, subsequent issues which will be studied separately before looking for connections.

In order to meet the objectives, 10 research questions are posed (see above). Based on all answers from the posed research questions, drawing conclusions on the problem statement is aimed to become possible. Under the first objective, research questions which were specifically targeted at identifying Tullow's CSR approach (research questions 1.1, 1.2 and 1.3) are posed. A basic overview on Tullow's CSR will be fundamental to assessing and understanding the underlying organizational processes. The last two research questions under the first objective (1.4 and 1.5) are designed to identify these processes from two perspectives; the company's and the local communities' perspective. The reasons for including the communities' perspective are to cross-check information given by Tullow and also to incorporate another stakeholder's perspective on the process. This approach is sustained in the second objective, where the Program's activities will be presented from the two perspectives as well. Research question 2.1 and 2.2 under the second objective are targeted at assessing the CSR activities and their impact from Tullow's perspective. Then, the other three research questions (2.3, 2.4 and 2.5) aim at bringing in the communities' perspective. Based on all answers from the posed research questions, conclusions will be drawn on the problem statement; the identification of organizational decision-making

processes for Tullow's Kaiso-Tonya Program in Uganda and the assessment of the Program's implementation scope.

In the paragraphs above, the research gap was identified; the aim and the justifications for the research were introduced as well as the research objectives and questions. Before the structure of the paper will be outlined, some challenges which were faced during research will be mentioned. An awareness of these challenges will help the reader grasp the scope of this research.

A main challenge that had to be faced during field research was the limited access to interviewees within Tullow. As it turned out, interviews with Tullow employees had to be authorized by Tullow's Human Resources (HR) department. Furthermore, HR was responsible for the arrangement of interviews with the employees, such as the ones in the field office close to the Kaiso-Tonya area. So, HR supposedly had control over the selection and execution of the interviews. This control made informal or spontaneous interviews almost⁵ impossible which was the original, aspired approach to conduct the interviews. All interviewees that HR offered came from the middle management level with specific CSR/corporate affairs responsibilities. Summarizing, there was an essential limit to the access to interviewees within Tullow which led to a lack of information on decision-making processes from Tullow's perspective.

Two potential risks resulted from this; a possible bias of information/research and incompleteness of research. Hence, an effort had to be made to reduce the possible bias of information by cross-examining it (so-called triangulation of information): Information from key documents and websites on Tullow were collected and added to the information collected during company interviews. Also, several household and key informant interviews in the community were conducted. These interviews also lowered the risk of presenting the company in a biased way and completed the information on the decision-making processes. The community interviews also helped either to confirm or question the information that was received by Tullow.

The same technique of so-called triangulation was applied to examine information on Tullow's CSR activities: Company information from the interviews was checked against data

⁵ Two more employees of lower positions were interviewed. The explicit consent of the HR department was missing in these cases as the interviewees revealed their occupational connection during the interview or were not bound to HR's permission. The information from these interviews fought the described information imbalance.

from the website. Further, members of the local communities were interviewed regarding the activities. This triangulation process helped fighting the possible bias that could be assumed to all interviewees.

Following this short presentation of research challenges, some additional remarks about the targeted scope of research will be made. This is aspired to help understanding the ‘natural’ limitations of this research:

It is important to note that this thesis will not be able to close the identified research gap entirely. The reasons for this postulation are that on the one hand the identified gap is supposedly a wide one and on the other hand only restricted resources of time and money were at disposal. These circumstances called for a research aim and design that oriented itself on the level of feasibility and a research design that served this purpose. However, it is still believed that research could help filling the identified research gap that it could raise awareness about this gap. It is presumed that by raising awareness, research on this topic will also increase.

Furthermore, the decision for focusing on a single case puts limits to the generalizability of findings; meaning that the findings cannot be expected to be quantifiable. Also, the findings are not necessarily applicable on other cases or studies. However, these limitations to representativeness and generalizability are trade-off which are accepted here, since the research design is hoped to match these limitation with detailed insight on the conditions and mechanisms underlying and preceding one specific decision making process; Tullow’s CSR decision making process.

Following these remarks on the limitations of research scope, the structure of this thesis will be outlined: In section two, the reader will be given the necessary background information, starting with the study area Uganda and the Kaiso-Tonya area (sub-section 2.1). In sub-section 2.2, the key concept ‘CSR’ will be introduced with reference to both theory and practice. Also, earlier studies which did or did not touch on the identified research gap will be referred to in sub-section 2.3. In the same section, the theoretical framework of this research will be introduced. Then, the research design of this paper will be explained in section three. The methodology section will also give insights on the methods that were used as well as some other considerations for this research. Based on this information, the results of this research will be presented and discussed in section four. Since research was divided in two research objectives; the presentation and discussion of results will also be separated. In a last

section, final conclusions will be drawn and some policy recommendations and ideas for future research will be given.

2 Background

2.1 Study Area

This sub-section will deliver country information on the study area, Uganda, and the Kaiso-Tonya area in specific. On the one hand, background information on the study area will increase the reader's understanding for the region where the discussed research was conducted. On the other hand, this information is useful to the reader to grasp the full meaning of the research questions 1.5 and 2.1 to 2.5 which ask questions concerning the Kaiso-Tonya area in Uganda.

Uganda is a land-locked country, situated in East Africa. The country shares borders with Kenya, Sudan, the Democratic Republic of the Congo (DRC), Rwanda and Tanzania. Uganda is divided into 111 districts, which again are divided into lower administrative divisions known as sub-districts, followed by counties, sub-counties, parishes, and villages. The Kaiso-Tonya area is located on the eastern shores of the Rift Valley Lake Albert in Western Uganda. Lake Albert is situated in the west of Hoima District, forming a natural border between Uganda and the DRC.

The Kaiso-Tonya area itself is not a lower level of administrative division within Hoima District. More accurately, 'Kaiso-Tonya area' is the labeling name for an area of wildlife reserves where Tullow (and previously other oil companies) explores oil and gas resources. Two of the villages within this area are the villages Kaiso and Tonya, but at least 10 villages within two sub-counties fall under the same label. (Tullow Uganda Operations 2008)

The local population is claimed to be low in numbers, but official figures are hard to find. In a survey in 2007, however, estimates for the village population ranged between 1,000 and 8,000 inhabitants per village (Economist Intelligence Unit 2011a, p. 31). Information on the population size will be relevant when turning to research question 2.2 regarding the claimed number of CSR beneficiaries by Tullow.

In order to comprehend in detail both the selection of certain CSR activities and its believed/perceived socio-economic impact, some socio-economic background information will be given as well in the following paragraphs:

The majority of the local population earns its income with fishing. Only few alternatives exist, such as cattle breeding and goat farming. Other agricultural activities are of less importance which is also the reason why the communities are highly dependent on fish resources and

food imports, leading to a high level of (economic) vulnerability. (Tullow Uganda Operations 2008)

Unfortunately, economic figures for this area could not be found which made it impossible to give definite statements on the economic status. However, it can be assumed that the economic status of Kaiso-Tonya is not much different from Uganda as a whole; if not worse, considering its geographical isolation combined with missing road infrastructure⁶: The macroeconomic situation in Uganda is evaluated as being stable but remaining at a low level (Economist Intelligence Unit 2011a). The Gross Domestic Product (GDP) of Uganda; an indicator for the prosperity of the country; was estimated USD 18,624 million in 2011 (Economist Intelligence Unit 2011a, p.14). This information suggests that Uganda and possibly the Kaiso-Tonya area in particular face huge economic deficits. In its National Development Plans, the Ugandan government also promised to boost the economy and alleviate poverty by investing especially in transport, agriculture and energy infrastructure until 2015, indicating particular deficits in these economic sectors. (Economist Intelligence Unit 2011b) However, the weak economic condition has not led to an abandonment of the region. Quite the opposite, especially since the construction of new roads and the beginning of the oil companies' exploration activities, there are reports of increasing economic activity. (Tullow Uganda Operations 2008)

In the previous paragraphs, relevant information has been presented on the study area Kaiso Tonya, Uganda in order to enhance the understanding for the research questions 1.5 and 2.1 to 2.5. Following this short presentation of the study area, the following section will further introduce the key concept "Corporate Social Responsibility" (CSR). A short indication of the meaning behind this concept has been given in the introduction section. Yet, more information on the concept is useful to grasp all dimensions and possible interpretations of the concept. CSR it is treated as key concept because it is integral to the problem statement, both research objectives and all research question.

⁶ The Kaiso Tonya area can only be accessed by overcoming a 300m level difference, resulting from a steep escarpment. Before oil companies started exploring the area, no vehicle-suitable road led down to the area or from one village to another.

2.2 CSR Concept

In this section, the meaning behind the key concept, Corporate Social Responsibility (CSR), will be presented. As explained in the previous section, a basic understanding of this concept is vital to the understanding of this thesis' purpose. For better comprehension, the presentation of the concept will be separated into two steps. In the first step, the historical background of the concept will be presented. Here, it will be shown that the modern idea of the CSR concept arose in response to the governance gap and the rise of a third power in civil society. The presentation on the development process of the concept is necessary in order to understand why companies try to meet their social responsibility.

Then, in the second step, a definition and a model for conceptualizing CSR will be presented. The definition will be that used by the World Business Council for Sustainable Development (WBCSD). The conceptualizing model for CSR will be the one invented by Carroll, which argues that there are four kinds of responsibilities that are within the nature of CSR; economic, legal, ethical and philanthropic/discretionary ones. In the following paragraphs, the historical background for the development of CSR will be introduced as announced above.

CSR itself is an evolving, relatively new concept both in theory and practice. Although the idea of an 'honorable businessman' is known since way back, the modern concept of CSR arose during the last sixty years, in response to the negative effects of economic liberalization and decreasing governance power. (Matten & Moon 2008)

The political movement of deregulation and liberalization of national economic markets after World War II originally was intended to protect civil society whilst giving national economic markets more liberty for business within and across borders (Blowfield & Murray 2008; Ruggie 2003). However, this trend of deregulation and liberalization did not only incur positive effects. The change of macroeconomic policies after World War II ultimately led to a "governance gap" (Hirschland 2006, p. 18). As a result, national governments had (or wanted) less and less regulatory power over business, especially outside state borders. Government started to depend on businesses in terms of global economic power while also missing to create or enforce global regulations and laws for business. (Hirschland 2006) Companies which operated across state borders, so called multi-national companies (MNCs), took advantage of this regulatory vacuum in order to maximize its profits. Ultimately, this unregulated, profit-driven environment for business was the cause for serious exploitation abuses of both humans and of the natural environment. (Blowfield & Murray 2008; Gjølborg 2009)

Eventually, civil society rose as a third sector next to the business and government sectors, acting as a watchdog over the other sectors' actions. (Mathews 1997) Non-Governmental Organizations (NGOs) turned out to be the most prominent example of an organized form of civil society, campaigning against MNCs (and governments). This involved especially NGOs concerned with environmental and social issues who heavily criticized and exposed MNCs with destructive business performance. Their common argument was that business does not only have economic responsibilities (to shareholders for example) but also a responsibility to act within ethical boundaries which are narrower than those of the law. Moreover, they claimed that business is an integral part of society, which makes it responsible to the society at large. (Blowfield & Murray 2008; Crane & Matten 2010)

Based on these arguments, NGOs campaigned especially against large MNCs that showed 'irresponsible' business behavior. Numerous times, the successful campaigns resulted in sinking profits, bad reputations or other negative consequences for the targeted MNCs. Ultimately, the MNCs were forced to take responsibility and/or action for their business behavior in order to save themselves from a collapse of economic feasibility. (Bendell 2004; Newell 2001; Vogel 2008)

The business answer to this increasing pressure became CSR. But what is CSR exactly? Both theorists and practitioners have spent the last decades, trying to define and frame CSR (Carroll 1999). Accordingly, there are an overwhelming number of definitions of Corporate Social Responsibility⁷. The “*controversial, complex and unclear*” (Garriga & Melé 2004, p. 51) debate of the concept will not be discussed in detail in this thesis but rather two explanations will be offered: a definition and a model explaining CSR. The main argument for cutting the discussion of the concept short is that it is not intended to lead the focus too far from the thesis' aim itself; filling the research gap on organizational decision-making processes for CSR. However, this aim cannot be fulfilled without a basic understanding of the key concept. The compromise to this dilemma is that a definition and a model were selected which have been often referred to and used by both theorists and practitioners (Jenkins 2009). The often-cited definition of CSR has already been mentioned in the introduction which is the definition of CSR by the WBCSD. According to this council, CSR is “*the continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large*” (WBCSD 2000, p.10). In other words, CSR is the contribution by business to social and

⁷ For further information see for example Carroll (1999); Montiel (2008); Garriga & Melé (2004).

economic development. According to this definition, social and economic development is not mutually exclusive but achievable within the same objectives. Therefore, CSR does not need to be a burden put on businesses almost by force by outraged NGOs. It is rather an opportunity to strive for two goals at the same time. As a result, this definition explains CSR from an opportunity-driven, strategic perspective. With this definition, Carroll's model of CSR can be presented, which gives more information about the kinds of responsibilities in particular.

Carroll designed a model for CSR in 1979, which tried to explain the “*principles and spheres of responsibility*” (Blowfield & Murray 2008, p. 58) . According to his model, the society has four different kinds of expectations in business; economic, legal, ethical and philanthropic/discretionary ones (Carroll 1979; Carroll 1991). According to Carroll (1979), all expectations have to be met in order to declare the organization's CSR as genuine. In the following paragraph, Carroll's idea behind every mentioned responsibility will be explained in detail for better comprehension.

Unsurprisingly, a company needs to be and stay viable to meet the other expectations by society. Further, shareholders and investors for example expect high returns their investments in the stock and bonds market. This expectation is turned into an economic responsibility of business to obtain robust profits. At the same time, societies expect businesses to follow the law while operating, also viewed as the legal responsibility of business. A third expectation by society is that businesses should act fairly and even go beyond the scope of a legal framework when it comes to issues of morality. By acting fairly while operating, businesses would meet their ethical responsibility. The fourth and last expectation by society is that business will improve the lives of members of society. There are a range of actions it could take with society as beneficiary, including donations and sponsorship of education and social programs. (Carroll 1979, Carroll 1991, Crane & Matten 2010)

Although Carroll's model faced some critique (Blowfield & Murray 2008; Visser 2006), it has clear advantages of being easy understandable and practical (Crane & Matten 2010), which was the reason for using the model to explain the key concept of CSR in detail. Before moving on to the next section, the ideas on CSR will be briefly summarized: CSR is an ever-evolving concept, evolving from a governance gap and pressure from civil society. CSR can be defined as the contribution by businesses to social and economic development. Also, CSR is the sum of four kinds of responsibilities which society expects to be met by business.

This summary and the details on CSR should allow the reader to better understand the key concept's meaning and also the meaning of all research questions. With this knowledge,

existing literature will be reviewed regarding its usefulness to give answers to the research questions in the next section. A focus will be put on literature on decision making; the key term of this thesis.

2.3 Literature Review and Theoretical Framework

In the last section, the meaning behind the CSR concept has been presented to enable deeper understanding of this study and its aim; to distinguish the organizational phases and stages of CSR decision making for a specific case. In this section, it will be important to review existing literature which touches on this research aim because, up to now, it is not clear how CSR decision-making processes take place. Accordingly, several questions may arise: Has this problem been researched yet? And if so, how do researchers explain this process? Do the same decision procedures apply to CSR decision as to other decisions? And finally, is there a theory or framework which can be selected as theoretical basis in this study?

A theory must be fitting in a way that it answers the research questions (Bryman 2008). Receiving answers on research questions 1.4 and 1.5 stands out as especially important, since they specifically ask for the identification of the organizational decision-making processes for CSR. This identification of decision processes is part of the overall research aim/problem statement. It therefore can be assumed that without answering these questions, the causal chain between the independent variable (CSR) and the outcome (Kaiso-Tonya Program) of the dependent variable (Program decision) cannot be identified. Hence, the following literature review as well as the search and selection of a fitting theory should focus on these two research questions specifically. But before relevant literature is reviewed regarding these questions, a definition of the term ‘decision’ will be offered. This definition is intended to ensure a common understanding of the term throughout this study. Also, the definition is meant to enhance understanding for the literature review on decision research as well as the research questions that compared against this review.

Various researchers⁸ from different disciplines such as economy, psychology, social sciences and natural sciences have attempted to explain the mind-set behind decisions over the last decades (Vroom & Jago 1974). The decision researchers Mintzberg, Raisinghani and Théorêt for example define “*decision as a specific commitment to action [...] and a decision [making] process as a set of actions [...] that begins with the identification of a stimulus for action and ends with the specific commitment to action*” (Mintzberg et al. 1976, p. 246). So, in their view, every process of forming a decision begins with an incentive for action and ends with a dedication to act. This perspective of the concept of decision has been supported by other researchers, such as Langley et al. (1995). Therefore, these definitions were found to be useful

⁸ See for example Dillon (n.a.) or Langley et al. (1995) for an overview of decision research.

as a common basis of understanding for the term ‘decision’ and the preceding process. With this increased understanding of the term, and thus the research questions, we can have a closer look at theoretical explanations for the organizational nature of decisions.

Researchers which attempted to explain the mind-set behind decisions, unsurprisingly, did not all come to the same conclusions or explanations. One reason for the somewhat heterogeneity of explanations is the research approach they took and the field of research they worked in. There are mainly two approaches to discuss decisions; a descriptive and a normative approach (Vroom & Jago 1974). Theorists with a descriptive approach try to explain how decisions are made in practice whereas theorists with a normative approach have ideas on how decisions should be made, both in theory and practice. (Dillon n.a.; Vroom & Jago 1974)

Connecting the problem statement and especially research question 1.4 and 1.5 with the information from the following paragraphs, three things will become apparent: First, choosing a descriptive decision theory approach helps answering this research question better than a normative one. Second, since answering this research question is essential for meeting the problem statement of this research; to identify the organizational decision-making processes for Tullow’s Kairo-Tonya Program in Uganda (...); a descriptive decision theory approach should be taken on in this research to fulfill its aim. In the following paragraphs, the reasons for this theoretical choice will be explained, using the literature review on existing research on decision making.

The research movement which probably comes closest to answering the research questions is ‘ethical decision making’. This movement arguably has done a lot of “*effort to explain and predict the process by which a manager makes an ethical decision*” (Ford & Richardson 1994, p. 205). So, arguably, the ethical dimension of decisions by company employees has been in the focus of research already. But before we can go more into detail, why this research focus could fit best and what the outcome of this focus has been, a definition for the term ‘ethical decision’ will be presented as well to also increase understanding for the scope of this research movement; ethical decision making.

Crane and Matten (2010) suggest that an ethical decision is a “*judgment about right and wrong*” (p. 141). To identify the situations when a decision should be called as ethical/ethically relevant, they list three factors: depending on the decisions’ impact on others, if the choice can be made freely and depending on how the decision is perceived by others (is it ethically relevant in their view?), a decision can be called ethical/ethically relevant (Crane

& Matten 2010). This viewpoint is supported by other decision theorists such as Trevino (1986) who argues that decisions have an ethical dimension whenever they have an effect on the “*lives and well-being of others*” (p.601). Concluding, an ethical decision can be defined as a (free) choice which will have impact on others and is declared as such by others. Based on this basic understanding of the term ethical decision, points of connection between the research area ‘ethical decision making’ and the research questions 1.4 and 1.5 are aspired to be identified through a literature review on this research area. This review will determine, whether the research gap on organization decision making exists (as argued in the introduction section) or if existing research is already able to answer the research questions of this thesis.

First and foremost, a general connection between the topic ‘ethical decision making’ and the research questions can be assumed, based on the conceptualization of CSR. As has been explained in the section on CSR, the concept CSR is associated with several responsibilities, including ethical ones. It was shown that society expects from business to act within society-set boundaries of ethically correct behavior. Ethical decision making again requires that others (such as society members) recognize the decision as ethically relevant in order to be defined as such (see above). Hence, the concept of CSR and the topic of ethical decision making follow a similar logic: that others/society define/s, what is ethically responsible (decision) behavior.

Within the movement of ethical decision-making research, descriptive studies fit best on the research aim of this thesis, which also studies decisions with a descriptive approach. This becomes evident when looking at the mind-set behind the problem statement and research questions 1.4 and 1.5: The problem statement is partly aimed at identifying a decision process which already took place, not at prescribing or predicting it. The same applies to the research questions 1.4 and 1.5 which ask about the decision process, described/perceived from different perspectives, not about how the process should have taken place. Descriptive decision theories; opposite to normative ones; arguably follow a similar logic. Therefore, only descriptive ethical decision models will be reviewed in the following regarding their possible connection and helpfulness to answering the research questions.

According to Crane and Matten (2010) there have been various descriptive studies on ethical decision making. In these studies, so Crane and Matten (2010), researchers tried to identify the stages of decision making a person goes through when making an ethical decision and what/who influences the decision making process. Linda Trevino, James Rest and Thomas

Jones were mentioned specifically in terms of their descriptive models for ethical decision making (Crane & Matten 2010). However, when looking more closely at these suggested models, they do not close the identified research gap, nor do they satisfyingly answer the research questions. In order to proof this argument, the main ideas of Rest's (1986), Trevino's (1986) and Jones' (1991) decision models will be presented shortly, starting with James Rest's.

Rest (1986) identifies four stages of ethical decision making for individuals: In a first stage, the moral issue needs to be recognized. Then, in a second stage, a moral judgment has to be made, followed by an intention to act (stage three), based on this judgment. The final stage is the actual act on the intention. (Crane & Matten 2010; Rest 1986) Accordingly, this model is designed to explain the process of decision making of individuals, not of organizations. Also, the model is concerned with only explaining cognitive processes; not organizational ones. Therefore, this model cannot give us answers on our research questions 1.4 and 1.5 which focus on the perspectives and actions of groups of peoples, not individuals. So, the review of literature so far has shown that no research exists that can fill the identified knowledge gap; that there is no fulfilling research on organizational processes behind CSR decisions; which means in return that the knowledge gap still exists. So, we have to move on to other models of ethical decision making which may be more helpful in this sense.

Unfortunately, Trevino's (1986) person-situation integrationist model cannot fill this knowledge gap either: Her model represents the idea that individual as well as situational variables guide ethical behavior of individuals in organizations. On the one hand, three individual variables determine ethical behavior; "*ego strength, field experience and locus of control*" (p. 602). On the other hand, situational variables "*arising from the immediate job context and the broader organizational culture*" (p. 602) interfere with individual ethical behavior on the "*cognitive moral development stage*" (p. 602). Concluding, Trevino developed a model which tried to capture the numerous influencing variables on the decision making process of an individual within an organization. Comparing the idea behind this model with the research questions 1.4 and 1.5, it is obvious that the model cannot help determining the organizational stages of CSR decision-making within Tullow either. Rather, this model is useful to reveal the influencing factors on the cognitive decision-making process of an individual in an organization. However, as has already been explained with Rest's presented model, this focus on individual decisions is not the one in this research. So, the

detected knowledge gap cannot be closed with this model and more literature needs to be reviewed.

The third model, recommended by Crane and Matten (2010) in terms of ethical decision making models, is Jones' contingency model. Yet, also this model is not suitable to answer research questions within this study; why, will be explained in the following.

In his model, Jones (1991) raises awareness that the set of variables that influences moral behavior needs to be expanded by one variable; "*moral intensity*" (p. 366). Accordingly, ethical behavior and decisions are also greatly influenced by the issue and its characteristics itself (Jones 1991). Jones ultimately synthesizes the existing ethical decision making models (such as the ones presented above) to complete the picture, what factors influence ethical behavior and decisions. Although Jones' model might be highly qualified to explain ethical decision making, it is not comprehensive enough to answer research questions, posed in this thesis; especially not the questions what organizational stages of CSR decision-making exist within Tullow (research questions 1.4 and 1.5). Again, it addresses the decision-making processes only from a cognitive/influencing factors' perspective, not from an organizational one.

Concluding, none of the three, supposedly most prominent models within the research field of ethical decision making offer satisfying answers to the posed research questions in this thesis. Yet, bordering disciplines and theories should be paid attention to as well. Maybe there is a field of research which is closer to answering the question of organizational decision making, filling the most evident research gap so far. Hence, the following paragraphs of literature review are aimed at the wider field of decision research, intending to thereby either close or confirm the research gap and to also find a theoretical basis for answering the research questions of this study.

The descriptive decision movement also exists in the wider field of decision research, away from ethical decision research. Herbert Simon supposedly is one of the founders of the descriptive decision approach which developed in the late 1950s (Langley et al. 1995; Vroom & Jago 1974). The descriptive decision movement in general evolved because normative theories were arguably failing the researchers in offering a detailed description of decision stages and processes within an organization (Langley et al. 1995). Based on this discovery, Simon created a model for decisions that tackled this problem of a missing framework to explain decision-making processes in organizations. He offered a model which divided

decision-making processes into three organizational phases. His “*intelligence-design-choice trichotomy*” (Simon 1965, p. 54, cited in: Mintzberg et al. 1976, p. 252) is argued to be the “*most well known [framework]*”(Mintzberg et al. 1976, p. 252) that gives an explanation how economic decisions take place. This model will be described here shortly in order to evaluate if it can be useful to answering our research questions.

Simon’s (1965) model can be labeled as a sequential model, meaning that the named phases of decision making are argued to occur in a certain, linear order (Langley et al. 1995). According to Simon (1965), the intelligence phase is the phase where a need for a decision is being identified. Once, the need is identified, another phase of designing a possible solution through investigation and development of alternatives is initiated. When all alternatives are identified, a choice for the best possible course of action can be made. (Simon 1965)

Comparing this model’s idea with the research questions 1.4 and 1.5, it becomes apparent that this model may help identifying the phases of organizational decision making, but hardly the influencing factors and actors. The organizational structures behind the decision making process (1.4) and the possible influence of the communities on the decision process (1.5) could not be identified with this model. However, this model suggests that there is, in fact, a certain structure and order behind decision processes which just need to be researched on more. Since this model is more than half a century old, it further can be assumed that other researchers have worked out more details on these pending questions.

Other descriptive decision theorists have followed Simon’s lead and tried to bring light to the questions of how and with what a decision is being made in an economic setting. As a result, a number of other models have been developed. Mintzberg et al.’s (1976) model for example is based on Simon’s framework, though it is arguably far more detailed and flexible (Langley et al. 1995). Mintzberg et al. (1976) found that, despite the complexity of processes ahead of a decision, a basic set of “*phases*” and “*routines*” (1976, p. 252) can be observed in every process of strategic decision making of organizations. By entrepreneurship researchers, this model has been declared as “*the most integrative and popular attempt to create a descriptive framework of the decision-making process in literature*” (Gibcus et al. 2008, p. 31). Gibcus et al.’s (2008) statement suggests that it is possible to identify all stages of decision-making in an enterprise. Also, the model arguably helps answering the yet-open questions of who is involved in such a process and how the process takes place, organizational-structure wise. Because of its arguable helpfulness to answering the research questions, we will take a closer look at the model now.

The researchers discovered three phases occurring within strategic decision processes; “*identification, development, and selection*” (Mintzberg et al. 1976, p. 252). The routines respectively are “*recognition, diagnosis, search, design, screen, evaluation-choice and authorization*” (Mintzberg et al. 1976, pp. 252). According to the developers of the model, not all of the routines have to take place within the decision-making process and they do not necessarily have to take place sequentially or in a linear order (see figure No. 1). For example: At the end of the evaluation of a decision stands the choice of one solution. Often, this choice needs to be authorized in a final step. Here, a rejection can imply that the decision will be abandoned completely or that the solution needs to be modified in some form and whereby begins another decision cycle (Mintzberg et al. 1976). This model of decision making process can therefore be labeled as an iterative decision model (Langley et al. 1995); iterative because the phases and routines can iterate many times before a final decision is being made.

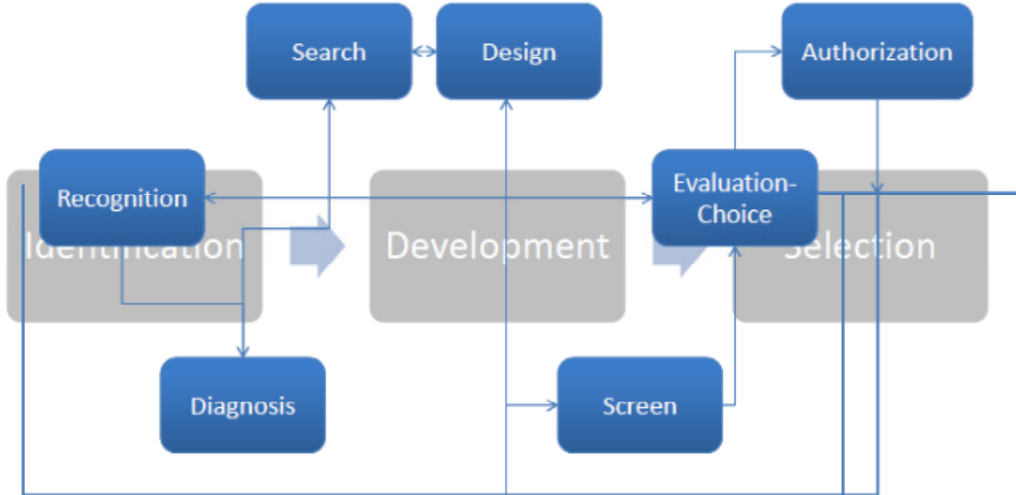


Figure 1: Mintzberg et al.’s (1976) decision model, own design

Nevertheless, despite its arguably wide applicability among different forms of decisions and organizations, the model has not been tested on CSR-related decisions yet. So far, the model has been developed and tested on organizations that were in the process of purchasing or developing a new product/service (Mintzberg et al. 1976). Based on our knowledge from the previous section, it can be questioned however if economic decision processes for products and services follow the same logic as ethical decision processes. A CSR decision process, because of the nature of CSR, may follow a different scheme to fulfill its purpose; human and

economic development (see section on CSR concept). For example: CSR in practice can be and often is a partnership between a company and a social society organization which has more knowledge on the non-economic aspects of the planned CSR activities (Blowfield & Murray 2008). Can a model like this; designed for a decision process in one organization; fit on a case where there is maybe not only one organization involved but two or more? Again, this model seems to miss the issue of involvement of other actors and factors.

Summarizing the previous paragraphs, we have so far failed to indentify research or a theoretical framework which is able to answer the research questions posed in the introduction of this paper. A number of researchers have developed models in the field of (ethical) decision theory. However, none of these arguably most prominent models have been able to give satisfying answers on our research questions. Therefore, it is necessary to review more literature in order to either find a model which fits better on this research. So, in the following paragraphs, we will try once more to single out models that could help answer the research questions of this thesis.

Another model which was identified as promising regarding answers on the research questions was Langley et al.'s (1995) idea of "*issue streams*" (p. 270). By presenting the design of this model in the following, it will become clearer why this model seemed so promising for answering the research questions. This model is an answer to the limitations Langley et al. (1995) revealed in this article. Theorists normally would assume that they can isolate the decision process from the rest of the processes happening in an organization, so Langley et al. (1995). In their article (Langley et al. 1995), they argue however, that decision processes are "*characterized more by their interrelations and linkages than by their isolation*" (p. 264). Therefore, they call for a research approach that accepts the interaction between different courses of issues or issue streams in order to reach more productivity of research. One issue (A) being decided on in an organization, so they theorize, can easily be influenced by the decision or ongoing decision process of another issue (B). Or issue A and B share common grounds, such as resources, and are therefore being decided in synchronization to one another. (Langley et al. 1995)

These two examples of decision linkages suggest that there is arguably much more interaction with other factors, actors, and thus decision than paid attention to so far. Also, this model presses on the same issue that was revealed earlier in this section. There, it was discovered that so-far existing models don't catch the possibly intervening influence from outside factors and actors and are thus inflexible to a changing environment or field of research. Therefore,

this model is regarded as a step in the right direction; research-wise. Langley et al.'s (1995) research suggests a more open, not isolating approach decision research which seems to match the real-world conditions better.

Looking at the research questions 1.4 and 1.5 though, the model again does not satisfyingly touch on the issue of how and where this interaction in decision processes takes place. To be fair, this was not the self-proclaimed goal of Langley et al. (1995) in the reviewed journal article. They declared that they wanted to indicate how to examine different ways in which these linkages can occur (Langley et al. 1995). Concluding, this model supports the earlier impression that research still needs to be done in the field of decision theory; research that offers answers to questions on the arguably multiple layers of a CSR decision process – the phases, the stages, other, possibly intervening factors, actors and decisions. At the same time, this model is not capable of meeting this need in a satisfying way by itself. In fact, decision research in generally remains to appear under-developed regarding these questions.

In this sense, the literature review above has also brought the necessary insight on how to approach this research; theory-wise. Firstly, it has become clear that it is not recommendable to choose one decision model to answer our research questions. In one way or the other, they failed to fit on the research question or the research approach in general (see above). Nevertheless, there is one theoretical approach which does not interfere with the aim or the questions of this research; the descriptive decision theory (approach). This theory brings the necessary flexibility to identify and describe the mechanisms in CSR decision processes as they are noticed by company Tullow and the target communities, not how they should be noticed.

Secondly, only a wider theory, and not a model, seems to bring the flexibility to research on a decision process which has not yet been studied; CSR decision making. Choosing a narrower theory, or model, inevitably carries the risk of ignoring or missing yet undiscovered factors and actors in the process (see literature review above).

Thirdly and concluding, descriptive decision theory seems to match the research questions and the research aim and will therefore be chosen as theoretical basis of this research. This conclusion derived from the following observation: By not imposing a model but rather suggesting a certain approach to research on decision processes, the theory remained to fit on the research questions. The match between theory and research question is ideal as the research questions also call for a descriptive approach to answer them. Research questions 1.4

and 1.5 ask about the decision process, described/perceived from different perspectives, not about how the process should have taken place. Through the literature review, it became evident that descriptive decision theories; opposite to normative ones; follow a similar logic. As we have learned in the beginning of this section, the chosen theory of research should be able to help answering its research questions. This seems to be the case for descriptive decision theory and therefore, this theory was selected for this research.

Also, descriptive decision theory offers a close link with the methodology of this research. How this chosen theoretical approach connects with this research's methodology will be shown in the following section which presents the approach, design, methods and ethical considerations of this research.

3 Methodology

3.1 Research Approach

In this section, all methods that were used for the data collection and analysis of this thesis will be presented. Also, this section will refer to the epistemology and selection criteria for the case. In a final step, ethical considerations and limitations of research, faced during research, will be referred to.

This research was approached with deductive reasoning and designed to focus on a single-case-study. The research method of process tracing, in combination with qualitative research methods, was used. For this research, the stand point of critical realism was taken. In the following paragraphs, the reasons for selecting this particular approach will be given:

Generally, with a deductive approach the researcher gains new knowledge based on using and testing existing theory (Walliman 2007). The deductive approach to research was selected here because for two reasons. Firstly, this thesis was approached with deductive reasoning because of time constraints. Oppositely, there here was not enough time to execute an inductive approach such as grounded theory. The inductive and especially the grounded theory approach is recommendable when it is possible to collect and analyze data at various points of time. (Walliman 2007) In this case, there was only time to conduct research at a particular point of time. Therefore, this research was approached with deductive reasoning which was promising to stay within the pre-set time frame.

Secondly, it was possible to take on a deductive approach since a theory had been identified during literature review which promised to answer the case's research questions. As the review showed, there had already been a number of studies and theories which tried to explain and/or predict decision processes. In particular, decision theory turned out to fit on this research as it focuses on the questions of how decisions are made in different environments; a question which was also central to this research. At the same time, it was important to keep the research 'open-ended'. 'Open-ended' means that this research did not want to tie itself to ready-made assumptions and thereby ignore deviant explanations for the way a CSR decision process takes place in comparison to 'usual' decisions, such as economic ones (see theory section for more details). As has been discovered in literature review, descriptive decision theory itself does not request the development of hypotheses but is rather trying to explore the mechanisms behind most diverse decision processes in a wide field of research; from

economics over psychology and mathematics. Therefore, the theory was decided to be useful and appropriate for this research as well.

The single case study design has been used to match the research objectives: to determine and examine thoroughly the reasons and processes behind CSR decision-making. Case-studies are recommended by social scientists (for example Bryman 2008; Yin 2009), when the researcher wishes to analyze the behavior, organizational structures and processes in detail. Here, the case study design allowed gaining in-depth knowledge on the stated research problem. Therefore, the case-study design was the most appropriate one for answering the research questions. In the sub-section 'the case' further below, it will be explained in detail on what grounds Tullow has been selected as the single case in particular. At the end of the methodology section, the built-in limitations of choosing a single case study design will be dealt with. This will complete the picture of the advantages and disadvantages of a single case study design in this research.

The single case study design was chosen instead of a multiple case study design to keep the research as focused and structured as possible. With a multiple-case study, the focus shifts from an in-depth study to a more comparative, often more superficial study (Dyer & Wilkins 1991 in Bryman 2008). Therefore, a single case study was more appropriate according to the research intentions. Further, it was essential to keep research within the financial and time limits. This is another reason why the single case was chosen over the multiple case study design.

One of the reasons for focusing on qualitative research instead of quantitative was the status of CSR practice in Uganda: Only a few, mostly big-sized companies in Uganda actually have a CSR approach that suggests sustainability and strategic course of action; which are key features of 'good' CSR (see CSR concept section for more details). On the contrary, most of the Ugandan companies tend to mix the meaning of the concept of CSR with charity/philanthropy and/or marketing strategies. (Interview with X 2010; Katamba & Gisch-Boie 2008) Finding a quantifiable manner of companies which approached CSR strategically was difficult. Therefore, the sampling frame for a quantitative study was limited. If the sampling frame is too small, the external validity of the entire research is seriously endangered (Bryman 2008). Qualitative research did not face the same problem in terms of the size of the sampling frame as its sample frame can be much smaller than in quantitative research (Bryman 2008). Therefore, qualitative research was recommendable in this case study.

The other reason, why qualitative research was done, was to be able to catch all variables that were not yet known. As has been explained earlier in the theory section, hardly any research on CSR decision making processes existed. In such an unknown field of research, it was therefore recommendable to be open to not-standardized answers in interviews, different viewpoints and other unexpected information. This approach was promising to grasp as many answers to the research questions as possible. This openness to questions and answers, however, is a key feature of qualitative research methods, not quantitative ones (Bryman 2008). Therefore, a qualitative research approach was chosen to match the problem statement appropriately.

Above, the most important explanations for choosing a deductive research approach, combined with qualitative research methods on a single case study have been delivered. Now, another aspect that needs to be kept in mind when researching, is worth emphasizing; this research's epistemology. Bryman (2008) and Walliman (2009) explain: Whenever social research is being conducted, our perception of knowledge and social reality consciously or unconsciously influences our research. The philosophical position of a scientist will have an essential influence on what he/she regards as 'scientific' and how he/she acquires knowledge. So, in the following paragraph, it will be explained, which philosophical position has been adopted in this paper and why. This explanation will help the reader to understand further, what the research intentions were here and how data was collected and analyzed for the research. Also, the process of identifying the philosophical position helped to stay aware about the function as a researcher in this study.

The paper is based on the logic of critical realism: Critical realism is a theory of knowledge which sees the reality and our human understanding of this concept as two separate things (Bhaskar 2008). In other words, in this research it was tried to identify and label structures, processes and mechanisms which are believed to exist independently from our attempt to identify and label them. So, although this work tried to help filling a detected research gap, it was clear that every explanation found would remain provisional and that an ultimate answer to the research questions cannot be claimed. Rather, answers or explanations were expected to be generated for a reality that was neither produced by the researcher nor by the observers. The literature review supports this impression of certain independence between reality and research: Decisions have been in the focus of research for more than half a century. Yet, new or modified knowledge on the research area is still generated (or ultimately the researcher). It is hard to believe that the reason for this continuous development of the research area is not

(also) a certain independence between the reality and the observation of it. Taking on the epistemology of a critical realist therefore helped meeting the research aim in a way that did not claim ultimate knowledge of the reality, but rather allowed to grasp glimpses of it. In the subsequent sub-section, the reasons and criteria for choosing this particular case/company; Tullow Oil, will also be explained.

3.2 The Case

As was announced at the beginning of the methodology section, there were several reasons for choosing the case study design over other research designs. Moreover, researching on a best-practice company could be useful to the company itself in terms of new perspectives and knowledge. Other companies for example could profit from this research in terms of seeing the advantages of following the lead. In this sub-section, the criteria which was applied to select the supposedly best-practice case, is presented.

As Yin (2009) recommends, the selection of a case/cases should be based on its potential to access data and likelihood to answer the research questions which was supported as an important criterion to meet in order to ensure high-quality and in-depth research. As has been explained earlier in this section, a qualitative research strategy was expected to answer the research questions. Therefore, a case needed to be selected which offered the possibility of collecting qualitative data. Qualitative data can be collected through interviews, questionnaires and secondary data such as literature and other sources of written information such as the internet (Walliman 2007). Tullow Oil and the study area Kaiso-Tonya seemed to meet the criterion of accessibility to information accordingly: It was possible to access both the local communities and Tullow employees for face-to-face interviews. Also, websites, reports and other sources of information existed on the company, the study area and the company's CSR program. Therefore, Tullow Oil/the Kaiso Tonya Program met the criterion of accessibility to information.

Further, the selection of the case was based on the following criteria: The selected company had to show 'clear signs' of being a best-practice example for doing CSR. Why a best-practice example? As has been explained in the introduction section, research on a best-practice example was chosen in order to be able to do the following: a) to analyze the projects from an academic perspective and b) to offer the possibility for other companies in Uganda to learn from the case and the research in general.

To the researcher, 'clear signs' of a best-practice example are when a company's CSR is mentioned especially positively by third parties. Third parties were for example CSR experts or the media. These sources were chosen as selection tool because supposedly independent opinions; independent from the company or the communities, were sought. To the researcher, only an independent view on the company's CSR would be able to judge it relatively objective.

Tullow's Kaiso-Tonya Program has been judged and later awarded by an independent panel of international and regional CSR experts (East African CSR Awards 2010a). This award suggests that the company is a best-practice example to other companies in East Africa on how to handle CSR. In an informal interview with a key informant, Tullow also had been labeled as not representative (Interview with Z 2010), compared to other companies in Uganda. In the eyes of the interviewee Z, Tullow clearly stood out positively regarding its CSR approach and activities. Based on this information, it was decided that Tullow also fit the second criterion: showing clear signs of being a best-practice example.

Further, it was critical to keep research affordable and effective in terms of time and money. Therefore, a company needed to be research that carried out CSR activities only within its area of operation. Researching a company that carries out CSR activities beyond national borders would have exceeded the limits of time and money by far. Tullow only has CSR programs where they operate, in this case in the Lake Albert region of Uganda. It was concluded that executing field research on Tullow's CSR activities in this area would meet the third criterion; keeping research affordable and effective.

Because Tullow, unlike other companies in Uganda, met all three criteria, this company was chosen as case study. Having given you an overview of the criteria for case selection, the methods of data collection which were used during research can now be presented. By presenting the nature of these methods, its advantages and disadvantages, the reader will understand why the particular methods were chosen. Moreover, the reader will be able to comprehend how the methods were used in detail. This knowledge will help reproducing the research if needed.

3.3 Methods of Data Collection

In this sub-section, all methods that were used for data collection are presented. It will also be explained why these methods were chosen rather than others which would also be applicable on first view. This will increase the reader's understanding of the grounds on which the data was analyzed and how field research was carried out in general.

The leading method used in this research was process tracing. As the name suggests, this method is used to trace *“the intervening causal process – the causal chain and causal mechanisms – between an independent variable (or variables) and the outcome of the dependent variable.”* (George & Bennett 2005, p. 206). In our case, the method of process tracing is used to identify the process, its causal chain and mechanisms between the CSR and the outcome of CSR decisions; CSR activities.

Using process tracing is recommended by researchers when a number of known or unknown intervening factors make it difficult to find an explanation of the causal chain before an outcome (Hall 2000, cited by: George & Bennett 2005, p. 206). It has been explained earlier in the introduction and literature review that the decision process preceding CSR activities such as Tullow Oil's is fairly unknown and not adequately researched on. Also, the according intervening variables and/or factors are not known. Yet, in-depth knowledge, as has been explained as well, is important to the further spreading of CSR (activities) in Uganda. Process tracing promised to help fulfilling this intention.

But process tracing was also chosen as method due to its conformity with the qualitative approach of this research. Process tracing makes use of qualitative data (Checkel 2005). It has already been explained in this section that qualitative methods was used in order to collect qualitative data from interviews and other sources of information. Due to the conformity of the method process tracing with the methodological approach and research strategy of this work, process tracing was found as compatible and useful here.

However, using process tracing as a method has limitations and risks which was paid attention to while using it: As Checkel (2005) warns, process tracing brings the risk of developing middle-range theories (if at all) which give too much importance to every intervening variable instead of theories which focus on the most important intervening variables. He therefore suggests giving attention to this risk from the start of the design of research.

Although this research was not designed in order to develop theories but rather uses theories and existing literature as guidance for this research, the warning stands. Since the selected theoretical approach is a widely applicable and thus flexible one (see theory section for more details), detected variables and ultimately the findings of this research need to be filtered according to importance. By that, the researcher sees the broader structural context of his/her work; which ultimately helps meeting the problem statement. In this case, the process of filtering was done during data analysis, which will be referred to in a following sub-section. Summarizing, it was determined that process tracing was a very useful method to tackle the problem statement of this research.

The supplementary, qualitative methods for process tracing used for the collection of primary data were interviews and internet research. Sources for collecting secondary data were books, articles and newspapers, published either as hard copies or on the internet. In the following paragraphs, the methods will be explained in detail; in the way they should or should not be and actually were used. By doing this, it is intended to support this way of researching without being oblivious to possible disadvantages accompanying these choices.

The method, which has been used the most were face-to-face (F2F) interviews. 21 F2F interviews were conducted to collect primary data. Normally, there was only one interviewer and one interviewee present (individual interview). To interview more than one interviewee simultaneously is not common (Bryman 2008). In one interview (Interview X), the key informants felt that they did not have enough knowledge to answer the questions alone. They wanted another self-selected interviewee present, which, they felt, could add-on to the information given. In another case, a community/group interview was conducted (T). The community/group interview was intended to supplement the information collected in individual interviews. Nevertheless individual interviews remained standard method for reasons that will be explained at a later point in the 'limitations of research' section.

F2F interviews are recommendable when the interviewees do not have a phone (Bryman 2008). In this research, the interviewees live in a region, where only few people can afford the costs for possessing a phone. This is a clear disadvantage compared to F2F interviews and a reason to choose F2F interviews over telephone interviews. Also, interviews should only be conducted when technical problems can be expected to be at a minimum. This is important to make the interviewee comfortable and thus open to the interview in general. (Bryman 2008)

Telephone interviews were not recommendable here because of numerous technical issues.⁹ F2F interviews however did not face these problems and were therefore recommendable and used.

F2F interviews were also the most appropriate method here in terms of translation: Most of the interviews had to be translated simultaneously. Hence, a telephone interview would have brought with it more technical problems. Although the F2F interviews could not eliminate the use of translation, translation here did not produce the same amount of problems as a telephone interview would have.

F2F interviews, in this case, also had clear advantages in comparison to questionnaires: Postal services in Uganda take a long time and are unreliable to a high degree. Even if the questionnaires would arrive, the whole process would take too long compared to the overall research time. Furthermore, the mail would have had to be sent from Africa to Europe, as the time for field work was limited and the mail process would have taken longer than personal research through interviews. Sending questionnaires by e-mail was also not an option here, as most members of the targeted sampling group (villagers and local officials) do not have access to electricity, computers and internet.

There are other reasons why interviews instead of questionnaires were used. Questionnaires offer only limited flexibility concerning the length and depth of answers. Even answers on open-ended questions might not be answered fully, because the respondent has to write everything down. This procedure is very time-consuming for the respondent. (Bryman 2008) The aspect of time efficiency was especially important when looking at the time constraints of company managers who do not even have or take the time to reply to simple e-mail requests by researchers¹⁰. Further, questionnaires were an inappropriate method in areas where illiteracy rates are high¹¹, as was the case in the visited district in Uganda. If a questionnaire with illiterate respondents is to be used, a problem of missing values for data analysis would occur. To avoid this problem, someone else would need to fill out the questionnaire for the respondents, which leads back to the problem of time and money constraints. Semi-structured interviews, in comparison offer more openness regarding the formulation of questions and the

⁹ In this case, the cell phone reception in that area was very bad. Accordingly, people who have a phone are either hard to understand acoustically or often out of reach from networks. Landlines are not in place for the general public.

¹⁰ Observations from the preparatory process of research.

¹¹ More than 25% (2005-2010) of the adult population cannot read or write (UNICEF n.a.).

length and content of answers. Answers might be very unpredictable, requesting the interviewer to be more flexible regarding follow-up questions and the structure of the interview.

However, there are also clear disadvantages of F2F interviews. Travelling can be very time-consuming in countries with poor infrastructure and public transport, such as Uganda. So, the logistical dimension of F2F interviews demands a lot more time in total. However, by doing a single-case study, it was possible to limit the costs and time constraints that are generally linked with F2F interviews (Bryman 2008) to an appropriate level.

Also, F2F interviews have disadvantages compared to questionnaires. As is the case with telephone interviews, questionnaires are easier to administer in terms of the amount of collected information, and they also save time and money. Further, questionnaires can be filled out at the most appropriate time for the respondent. This is more convenient for him/her than a fixed interview appointment. Nevertheless, this argument becomes somewhat debatable in the case of the Kaiso-Tonya area when raising the issue of illiteracy again. Here, many respondents would be bound to the timetable of another person who assists him/her with the writing. Therefore, questionnaires do not seem more advisable in this case than F2F interviews. Summing up, all the mentioned advantages of F2F interviews clearly outweigh the disadvantages.

Within the category of F2F interviews, semi-structured interviews were used as interviewing approach. Semi-structured are recommended when intending to see and present the interviewee's point of view, without the need of quantification. By using any the style of semi-structured interviews, the style and content of questioning is more flexible and open to changes during the interview and also from interview to interview that structured interviews. Yet, the interviews could lose their focus entirely, when choosing the unstructured interviewing style (Bryman 2008; Simons 2009) Hence, semi-structured interviews represented a favorable compromise between structured and unstructured interviews to serve the focus and structure adequately.

A checklist with important questions was created. The questions were mainly open-ended, follow-up questions to be asked when necessary. The order of questions was sometimes alternated to support the flow of the interview. The target groups were key informants and CSR-affected households. The group of key informants consisted of researchers, consultants,

teachers, health employees and volunteers. Household interviews consisted of fishermen, farmers and small business men.

This clear list of questions was very helpful for a smooth translation during the interviews. A translator had to be used during most interviews with local community members. Based on that list/information, the translator was able to prepare better for the interviews, in terms of vocabulary and the formulation of questions, which was fundamental to the quality of the interview, and ultimately the outcome of research.

Next to F2F interviews, internet research was the second method used during this research. The internet was used for collecting primary and secondary data. To collect primary data, information published by the Tullow on the internet was used. To access secondary data, other websites and digital databases were used.

The reasons for using the internet as a research method lie within its advantages of accessibility: One reason is that the internet is a vast source of information. This pool of information makes it easy to find and use already existing information on basically every subject of interest. (Walliman 2007) In this research, the internet proved to be valuable for background research, including the study area and the literature review. Moreover, sometimes it was more efficient to collect the information from the internet than from books or other print media. Articles and sometimes even books are nowadays accessible through the internet which makes it possible for the researcher to act outside of libraries. In this case, research implied a lot of travelling within Uganda. Sometimes, the only way of accessing background information was through the internet. Therefore, it was an essential tool for collecting valuable information at any time. How the validation of internet information was achieved will be explained further below.

Last but not least, the internet offered access to detailed information on the case; Tullow, because of its website:

Researchers who seek to do a case study on an organization often need to rely on information that is either publicly accessible or offered by the organization/case itself. (Bryman 2008) In this situation, the company interviewees specifically referred to the company's own website for collecting figures and facts. They did not want to be interviewed on matters that could be answered by simply reading the website information. Tullow has its own website, combining information on the group and the subsequent projects/companies. There, they upload annual reports, progress reports, codes of conduct and other information for the public. Therefore, it

was possible to search the website for getting an overview and to collect valuable information such as statistics, definitions and their phrasing of CSR-related matters. Summing up, the data that was collected and analyzed from Tullow's website added-on to the information collected through interviewing and observation thus helped answering the research questions.

Regardless of the identified advantages, the flaws and dangers that internet research often implicates were not ignored. In general, information on the internet can often be misleading or even incorrect since basically everyone can post information there. (Bryman 2008) To ensure the highest possible level of validity of internet information, scientific databases and websites were used for information collection as often as possible. On these databases (such as JSTOR or Wiley Online), one has access to articles and other forms of scientific writing which has been published both as a printed version and a digital one. Usually, these articles have already been peer-reviewed by other researchers or the editorial board before its publication regarding their validity and quality.

Information from websites of Tullow and other, non-scientific websites was however used with an even higher level of caution and skepticism. The reason for caution results from the problem that websites such as Tullow's often run a hidden agenda. They are not necessarily transparent in a way that they represent the reality of the organization but rather how the organization wants to be perceived by the public. (Bryman 2008; Scott 1990) Therefore, the researcher needs to support his/her findings with other sources of data (Atkinson & Coffey 1995). As has been explained in the introduction section, the risk of validity and reliability of research were tried to be minimized by triangulating the collected information, meaning that more this information was checked against information from other another method or source of information.

As all research methods have been introduced in the paragraphs above, the tools that were used for the according data collection are presented now:

The tools for recording the interviews were hand-written notes and a tape recorder. The reason for taking notes additional to a recording was recording an interview was an especially sensitive matter in the local communities. At an early stage of researching in Uganda, it was observed that rural people are not comfortable with being taped for reasons of anonymity and privacy. It was essential to the outcome of this research to avoid that the interviewees held back information or refused being interviewed at all. So, recordings were kept at a minimum during interviews with the local communities.

Interviews were held in English or translated by a hired translator. Interviews were translated between English, Runyoro, Swahili and other local languages. Sometimes, interviews had to be translated twice, from one local language to another and then to or from English. These translation issues brought certain problems and to this research. What these problems were and how they were negated will be explained in the section on research limitations further below.

Other tools for data collection were a camera and my computer. The camera was used for taking pictures during visits of the local villages to thereby visualize and/or support information given during the interview. For internet research, the internet was used.

In the previous section, the background of data collection has been presented by explaining the methods and tools of data collection that were used for this work. It has been explained how and why these methods and tools were used. As the next step, the methodology of data analysis that was employed will be introduced. It will be explained which methods and tools of data analysis were used and why, in order to offer more insight on the applied methodology to the reader.

3.4 Methods of Data Analysis

Analytic induction was chosen as strategy behind data analysis for several reasons. One factor was that analytic induction as analysis method supports the chosen deductive research approach: During analytic induction, hypothetical answers to a research question are being probed on its validity by collecting and examining (Bryman 2008). This analysis approach follows the same logic as one of deductive research, which tests a theory against practice/data.

The methods for data analysis used for this research project differed to some extent between primary and secondary data analysis: The primary data collected was analyzed by transcribing, fragmenting, coding and categorizing. The recorded interviews were transcribed, and the notes from the unrecorded interviews were copied into a word processing program. This process made it easier to fragment, code and categorize the information. The primary and secondary data that had been collected from the internet was also fragmented, coded and categorized, alongside the appropriate research questions. These are normal methods for analyzing qualitative data and have helped a lot to get meaningful results. (Bryman 2008)

Several tools for analyzing the data were used: Mainly, a word processing program was used to code and categorize the information. From time to time, tables, mind-maps and clusters were generated. They helped to get an overview and to always find the way back to answering the research questions.

Since all methods and tools of data analysis have been presented, some ethical considerations pertaining to research will be mentioned. For the reader it is important to know about these considerations, because they had an important influence on the way research was conducted later and thus on the way research results were found. Furthermore, establishing ethical guidelines helped the researcher to conduct research in a manner that was as ethically viable as possible. In the following section, it will be explained how research with such moral principles should be conducted. The reader will also get to know about the limitations that were faced during research.

3.5 Ethical Considerations and Limitations of Research

Ethics would need to be considered before, during and after research for the reasons that the research does not cause any harm or damage, especially not for the participants. ‘Participants’ are for example people who fill out a survey or interview questions; in this case the interviewees. In order to conduct research which is ethically defensible, several principles should be paid attention to and respected, as was argued by Diener and Crandall (1978): Research should 1) not harm its participants, 2) not be conducted without informed consent 3) not disguise its true research purposes, and 4) not violate the participants’ privacy. (Diener & Crandall 1978, cited by: Bryman 2008) In the following paragraphs, I will introduce the meaning of these principles in detail. Based on this introduction, I will explain how I implemented these principles in practice.

Regarding the first principle; do not harm your research participants; Bryman (2008) explains: Research participants can be harmed immensely by having their identity revealed to outsiders of the research team. In this case, damage could be caused if Tullow would be able to trace back the collected information to its sources: the company might decide to cancel its CSR programs or let go of certain employees. Therefore, it was important to offer and respect the anonymity and confidentiality of the research participants. Accordingly, no participant names are mentioned at any point in this work and all interviews took place where the conversation could not be easily overheard.

The only clear exception from this rule was the community meeting. In this case, confidentiality of information or anonymity could not be offered in the same degree because there were too many participants who would be able to identify each other. Accordingly, the level of anonymity was naturally low for this meeting/interview. So, no offer of anonymity or confidentiality of information was made to the participants beyond the point of concealing the names of participants in the community meeting.

Further, it needs to be noted here that it was impossible to guarantee that none of the research participants would be damaged in any way. In other words: anonymity and confidentiality was never guaranteed to the research participants.

First of all, these principles could not be guaranteed because an interpreter was necessary for the majority of interviews. As has been explained earlier, language barriers showed up within most of the interviews, especially with members of the local communities. Yet, using an

interpreter naturally increases the risk of anonymity and/or confidentiality violation. It was endeavored to minimize these risks by binding the interpreter to confidentiality through a formal agreement. This choice was the compromise between the risk of violating anonymity/confidentiality and the objectivity of this research.

In practice, some of the interviewees actually did not mind if their identities would be revealed or if their given information was used openly. Still, it was chosen to always keep names anonymous and treat interviews confidentially to protect the participants as much as possible from any negative effects which could have resulted from the revealing their identities.

In the next paragraphs, it will also be clarified how the three other ethical principles of research were implemented: do not conduct research without informed consent; do not disguise your true research purposes and do not violate the participants' privacy.

Research is conducted with informed consent, when the researcher does not disguise his/her true identity during observation. Accordingly, participants should be fully informed about the purpose and the process of the research. (Bryman 2008) In this research, the researcher's identity and purposes were never concealed. On the contrary: Before researching in the villages, research permission from the resident district commissioner (RDC) was inquired for.

However, it was not possible to guarantee the participants a full disclosure, especially about the process of research beyond the time of interviews: Getting in contact with most of the participants after the return from field research was basically impossible due to the mentioned absence of adequate communication infrastructure. Because of these technical obstacles, the ideal form of fully informed consent could not be reached. Yet, this unfortunate situation was another reason to insist on informed consent during field research.

The principle of informed consent is closely related to another research principle, the principle of non-invasion of privacy. This principle requests that a participant needs to have full control over its own degree of privacy, by understanding and agreeing to the purpose of the research. (Bryman 2008) Striving for the highest possible consent, the participants in this research were given full control over their right of privacy. To support the interviewees' feeling of comfort and privacy control, they were given the option to refuse a) the interview entirely or b) answers to certain questions they felt uncomfortable with.

In conclusion, it can be said that it was possible to apply all four principles. Unfortunately, it was not possible to fully apply all principles for several, named reasons. Yet, because of the examples where these principles were successfully used, it can be said without doubt that ethically responsible research on the highest possible level was conducted. But not only limitations for the implementations of ethical principles were faced during research. Also other difficulties which somewhat limited the validity and reliability of this research in general were encountered. In the following paragraphs, these limitations of research will be described in detail. This will help the reader get a general feeling for the scope of this research.

The scope of this research was naturally limited by its design; the single case research design in combination with the qualitative research approach. As has been explained earlier in this section, single case, qualitative studies are carried out to gain in-depth knowledge on certain situations, processes or other social phenomena which cannot be explained or detected through the use of a quantitative research design. However these case studies and their findings come at the price of non-generalization. In other words, the external validity of this research was limited. This limitation results for example from the fact that qualitative studies in general and this study in particular does not have a quantifiable sampling frame which would allow a quantification of the results to a wider population. This limitation of external validity was however regarded as an acceptable trade-off for in depth knowledge on a specific case. Moreover, it was never assumed or targeted that the results of this research could be generalized. Of course, it is desirable that research is conducted which can be applied on a wider field of research and population in order to be of wider use. But since a descriptive, qualitative research approach fit the research aim and conditions (see earlier in this section) of this research best, a more quantifiable research approach was abandoned at an early stage of research. Nevertheless, it was argued already in the introduction section that the findings of this research can still be very useful to various actors and CSR research in general.

Also, a possible limitation to the reliability and quality of research derived from the needed translation of interviews. As has been mentioned earlier in this section, essential language barriers were encountered in the field; a translator had to be used to conduct F2F interviews with local community members. Accordingly, the quality of research was also bound to and thus somewhat limited by the quality of translation. Yet, a translator was selected who was fluent in both English and local languages and also made sure that the translator understood

the research question in order to avoid translation errors as much as possible. At the same time, the reliability of research was possibly reduced since it is highly unlikely that the effects of translation on the data collection process can be reproduced, nor is it necessarily advisable that they are reproducible (for the reason of possibly reduced quality of research mentioned above). However, this risk had to be taken in order to be able to collect primary data from the communities at all. Also, the issue of translation does not make the research entirely unreliable since primary and secondary data from other sources was also collected. Further, translation can certainly be used by other researchers as well in order to replicate the research better, however at the trade-off of possibly reducing the quality of the collected data through translation.

Also, the data which was collected from interviews with Tullow employees was limited regarding its reliability: In the introduction, it has already been mentioned that problems were faced when interviewing Tullow employees. It has been explained that it was not possible to conduct many interviewees with employees from lower positions but mainly with employees from the management level. Also, access to company documents; apart from the publicly displayed ones on the internet; was not an option. Hence, access to primary data on the organizational decision processes for Tullow's CSR program; and to possibly diverse information; was limited. This reduced access to primary data on Tullow led to a certain limitation for reliability of research. By doing additional internet research and interviews with the local communities, it was tried to increase the quantity of primary data and thereby the reliability of research.

Another, third limitation were time constraints, combined with the limited (geographical) access to the study area; the Kaiso-Tonya area in Uganda: On the one hand, only two weeks were at hand to conduct research in the area. On the other hand, some villages can only be accessed by foot, boat or in day-long journeys which would have been a very time-consuming way of traveling. Due to the difficult geography of the area and time constraints, the research had to be limited on villages which were accessible by car or motorcycle. A number of villages were accessible through roads and thus, it was possible to interview community members from four different villages where Tullow claimed to have implemented CSR projects.

These limitations presented above more or less limited the scope and quality of this research. Yet, these limitations were met with counter-strategies as much as possible to reduce their

negative impact. In other cases, the limitations were a trade-off between a smaller and a bigger limitation.

With this presentation of limitations of research the research methodology of this thesis is fully presented. In the next section the results of data analysis can finally be presented, starting with the first research objective.

4 Results and Discussion

4.1 Objective 1

In this section, the results of research on the first objective will be displayed and discussed which was to identify Tullow's CSR approach and the organizational decision-making processes for the implementation of Tullow's Kaiso-Tonya Program. All research results will be connected to the posed research questions under the first objective in order to draw conclusions if and how the research questions were answered. The research questions under the first objective were how Tullow understands CSR, what kinds of responsibilities it says it recognizes, areas within CSR it argues to focus on, how it describes the organizational decision-making process behind CSR programs and how local communities perceive their involvement in this process. Ultimately, the discussion of results in this section aims at drawing conclusions on the first research objective and partially on the problem statement.

Analyzing Tullow's CSR approach was the first part of the first research objective. The analysis was executed alongside the first three research questions. In the following paragraphs, Tullow's stated understanding of CSR will be presented which is aimed at revealing what the company regards as CSR and whom or what it targets.

Tullow Oil does not clearly define CSR on its website. Technically speaking, it does not mention CSR at all but always talks of Corporate Responsibility (CR). In its CR report (2009) it states however that its oil exploration activities (in Africa), their economic/social development and corporate responsibilities are inter-connected. Moreover, the company argues to see itself playing a role *"as a potential catalyst for new opportunities in support of economic and social development."* (Tullow Oil plc 2009a, p. 3). *"To create "shared prosperity"* (p. 3) and *"mak[ing] a positive and lasting contribution to Africa"* (p. 3) is a declared goal.

So, the company says it acknowledges both social and economic opportunities and responsibilities while operating in Africa. Their claimed target group of CR is Africans at large. Tullow employee/key informant A added that CR in her view is *"the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as that of local community and society at large"* (Interview with A 2010).

In the paragraph above, Tullow's understanding of its CR was presented. Although Tullow did not define this CR term any further, the understanding of the term was illustrated in other

words. When comparing this illustration of the CR term with the meaning behind the term CSR (see CSR concept section), the terms arguably share a common understanding of the meaning behind the vocabulary; arguably, because Tullow's publicly stated understanding of the CR/CSR concept does not necessarily have to match the reality. Their illustrations of understanding can solely be interpreted as desire to understand CR/CSR in the way presented above. However, it is questionable if all employees of Tullow, in fact, understand the CR/CSR concept in the publicly illustrated way. Concluding, the discussion of results on the first research question suggests that the research question has been answered under the condition that Tullow's understanding of the CR/CSR concept is regarded as a claimed one.

Since the first research question has been answered, we can continue answering the second research question which asked what kinds of responsibilities Tullow says it recognizes in particular. As introduced in the CSR section earlier, Carroll (1979) offers a comprehensive model to identify all responsibilities under the umbrella term CSR. Hence, this framework will be used to answer this second research question to the first objective. This framework hopefully helps identifying Tullow's recognized responsibilities in same way it was aspired to be useful, according to Carroll (1979).

As introduced earlier, Carroll (1979) recognized four responsibilities of a company in his model; economic, legal, ethical and discretionary/philanthropic responsibilities. The legal responsibilities are the first ones to be mentioned within the CSR¹² section on its website. As Tullow claims there, meeting legal regulations and responsibilities is the "*minimum*" (Tullow Oil plc n.a. c) of what is necessary when doing business and CSR. In addition, it declares publicly to follow international report and audit standards, such as the ISAE 3000, the International Standard on Assurance Engagements. Also, Tullow says that it makes it mandatory for all "*employee[s], supplier[s], contractor[s] and consultant[s] engaged in any of [their] operations worldwide (...) [to] comply with the laws and regulations of the country where they are involved*" (Tullow Oil plc 2009b). Accordingly, Tullow allegedly requests that the existing national laws and standards have to be followed throughout the whole supply chain. Further, Tullow specifically presents a Code of Conduct which is supposedly the foundation for Tullow's argument to comply with the new UK Bribery Act (Tullow Oil plc n.a. c).

¹² In the following, the term used by Tullow will be exchanged against the term CSR since the terms are arguably interchangeable and using the CR term would possibly lead to an unnecessary level of confusion for the reader.

The observations from the last paragraphs suggest that Tullow claims to recognize its legal responsibilities. However, Tullow itself mentions tax disputes with the Ugandan government on the various deals in Uganda: In its press release from March 30, 2011 it asserts that, accordingly, *“a clear plan for the resolution of tax disputes on the various asset sales has been agreed by the GoU, the URA and Tullow”* (Tullow Oil plc 2011).

The latter public statement suggests two things: 1) That Tullow supposedly recognizes its legal responsibilities in times of dispute with others and that 2) certain errors occur in practice when claiming to acknowledge legal responsibilities. When comparing the mentioned dispute with information from other sources, both impressions can be confirmed: The Wall Street Journal reported in March 2011 that the same tax dispute was arguably resolved and exploration licenses re-instated by the government after withdrawing them provisionally (Wall Street Journal 2011). This information supports both impressions mentioned above. A Ugandan newspaper, moreover, published information on a law suit that was withdrawn after Tullow and a Ugandan citizen came to an out-of-court agreement. In the article, the newspaper further reported that the plaintiff originally accused Tullow of illegal acquisition of and operation in one of the areas of exploration. (New Vision 2012)

This information also supports the preliminary conclusions offered above. There, it was suggested that Tullow supposedly recognizes its legal responsibilities in times of dispute with others, but that certain errors occur in practice when claiming to acknowledge legal responsibilities.

In addition, it can be questioned if Tullow recognizes its legal responsibilities because it wants to or because it needs to. The issue of the license withdrawal during the time of the tax dispute draws in special attention in this regard: Since the company faced a withdrawal of its license to operate, it seems that Tullow did not have much of a choice other than catching up on its legal responsibilities. This behavior rather strikes as compulsory rather than voluntarily. Overall, the impression arises that there is tangible resistance and somewhat failure of Tullow in meeting its legal responsibilities.

Therefore, the conclusion can be drawn that Tullow claims to recognize its legal responsibilities under the condition that it partly seems to fail in practice at meeting them. Hence, the second research question is partly answered which asked what kinds of responsibilities Tullow recognizes. Now, the second research question will be answered further by applying Carroll’s model. The aim of the next paragraph is to reveal what kinds of economic responsibilities Tullow faces.

It was found that Tullow argues to acknowledge its economic responsibilities in Uganda: In its publication and in the interview with Tullow employee A, Tullow explains that Tullow intends to stay in business in Uganda on a long-term basis and become profitable. Further, Tullow states that it wants to minimize risks to business at the same time. Possible risks that are mentioned specifically are, for example, the loss of its reputation or stakeholder support. These risks, so says Tullow, can create severe operational obstacles and, in the end, profit loss or even the withdrawal of business. However, Tullow estimates that by minimizing risks to business in a preemptive manner, it will stay operable and profitable. (Interview with A 2010; Tullow Oil plc 2009a)

Looking at its displayed internet information, Tullow claims to aim for a good relationship with its shareholders, by arranging meetings and conferences as well as sorting all relevant shareholder information for them specifically on the company's website.

(Tullow Oil plc n.a. a)

Last but not least, Tullow asserts publicly that it aims to create a “*skilled workforce and a diversified local economy*” (East African CSR Awards 2010b, p. 3). Developing entrepreneurs and using local labor force whenever possible are two ways in which it strives to procure this intention, so they explain. So far, they argue, the local communities however can hardly fulfill the requirements for a job that requires a high level of education. This is also Tullow's stated reason for investment in a skilled workforce, in entrepreneurship. At the same time, the company allegedly wants to keep the local communities from becoming dependant, which is the purported reason for targeting employment opportunities on an argued diversified scale. (Interview with A 2010; Tullow Uganda Operations n.a.)

Summarizing the results from above, it can be concluded that Tullow claims to recognize its economic responsibilities. However, there is other, not-company derived information which suggests another picture: The tax dispute which was mentioned earlier in this section is connected to deals that Tullow recently closed with other oil companies, namely with a French and a Chinese oil company. An East African newspaper reports more in detail that Tullow sold 66.6% of its assets in the deal to the two companies and shares a production agreement with them ever since (East African Business Week 2012). Tullow publicly confirms this information by announcing that it will keep 33.3% of the interest (Tullow Oil plc 2011).

Comparing this information with Tullow's above statement to stay in business in Uganda on a long-term basis and become profitable, there is a certain contradiction between the responsibility claims and the taken actions. Although Tullow did not stop business in Uganda

entirely, the higher economic responsibility now arguably lies with companies who own the other two thirds of the assets. It can be argued that the company thereby already failed to fulfill its claimed one of its economic responsibilities as the power to meet these responsibilities shifted away from it. Summarizing, it can be concluded that Tullow claims to recognize its economic responsibilities, although there is evidence that a part of this claim was failed to be met in practice.

So far, it was identified that Tullow claims to recognize two responsibilities, legal and economic ones. Yet, two responsibilities can still be addressed by the company according to Carroll's framework, ethical and discretionary responsibilities. Now, Tullow's statement on these issues will be presented says to complete the picture:

It was found that Tullow argues to recognize ethical responsibilities, by applying a Code of Conduct to business operations which was mentioned earlier on the question of legal responsibilities (see above). In its CR report, Tullow declares aiming to apply the highest ethical standards in every country of operation all the way through the supply chain. By designing a Code of Conduct and making it mandatory for all people involved in business with Tullow, Tullow argues to act on this aim with actions. (Tullow Oil plc 2009b)

Yet again, this claim is somewhat contested by recent developments where allegations were raised against Tullow for supposedly bribing government officials: The news agency Reuters reported in April 2012 that Tullow lately and repeatedly faces bribery allegations from lawmakers in Uganda. Yet, so the agency, Tullow entirely rejects these accusations as untrue and claim proof for the forgery of payment documents which were published alongside the bribery accusations. So far, the accusations have not yet been confirmed nor dispelled by the Ugandan high court which currently holds trial against three ministers accused of accepting bribery. (Reuters 2012)

Concluding the presentation of results from the previous paragraphs, it can be concluded that the company claims to face its ethical responsibilities although it remains contested if it meets them accordingly. Hence, only discretionary responsibilities need to be identified now.

Also named as philanthropic responsibilities by Carroll (1979, see chapter CSR), discretionary responsibilities involve corporate actions as a 'good citizen'. For a corporation, this means addressing issues within the society. The following results show that Tullow presents itself as a member of society, seeking to address the issues that it has in common with the society: The interviewed Tullow employees (A, B and C) report that representatives from Tullow went to talk to the communities to get in close communication with them on its needs. To find out all the common issues, Tullow held and evaluated several consultative

meetings with local chiefs, the community members and district representatives/officers in the Kaiso-Tonya region, so the interviewees. Accordingly, Tullow supposedly found issues regarding infrastructure, health, education, and natural resource management to be the most urgent ones to address for both sides. (Interview with A 2010; Interview with B 2010; Interview with C 2010)

These results suggest that Tullow claims to recognize and act on its discretionary responsibility to society. Actions on this responsibility are arguably the CSR projects under the umbrella of the Kaiso-Tonya Program that Tullow prides itself with (Tullow Uganda Operations n.a.). The underlying rationale for claiming responsibility for these issues probably lies in the arguments that have been presented earlier in the economic responsibilities section: There, Tullow spoke of clear business goals, long-term profits and operability within their field of business and region of operation. Yet, risks that endanger the achievement of these goals need to be minimized. Some of these risks; such as questions of health and natural resources; are mutual risks to both the company and the local communities and therefore are addressed with an arguable special motivation by Tullow. If, however, Tullow actually meets its discretionary responsibilities in the degree it claims is so far unclear. This ambiguity will be tried to be removed under the second objective since the according results suggest a more accurate answer on this matter.

Summarizing the findings under the second research question, it was observed that Tullow claims to recognize all four responsibilities that Carroll suggested in his framework. In other words: Tullow identifies itself as legally, economically, ethically as well as socially discretionary, responsible company. Yet, other information somewhat opposes the companies' statements. Accordingly, Tullow's responsibility claims should be used with caution. Comparing these findings with the second research question to the first objective it can be concluded that the research question has been answered since it focused on Tullow's perspective on its responsibilities. As findings on the first research question indicate, this responsibility perception applies to the society in Africa at large. Nevertheless, it was important for the researcher to keep a certain distance to Tullow's claims uphold a high level of scientific objectivity. A high level of objectivity was earlier explained as important to the quality of this research (see methodology section).

In order to fully map Tullow's CSR approach, only one research question remains yet unanswered which asks what thematic areas Tullow explains to focus on within CSR. In the subsequent paragraph, the according observations will be presented:

It was observed that Tullow says to focus on the thematic areas environment/health/safety (EHS), society and people: As Tullow described during an interview (A) and on its website (Tullow Oil 2011c), the first priority supposedly addresses environmental problems as well as health and security issues in the area of operation. The named target groups are local communities as well as employees of Tullow. The second CSR priority was said to put focus on the communication with society stakeholders such as government, local communities and other stakeholders. A third focal area/priority is supposedly targeted at having a skilled and motivated team at hand for all business operations. Based on these three focal areas, so Tullow, the company implements CSR programs or projects (Interview with A 2010; Tullow Oil plc n.a. d)

In an earlier paragraph under this objective, it was already discovered that Tullow arguably regards CSR as a tool for reducing business risks and serving society at the same time. Therefore, not surprisingly, three of its mentioned strategic business priorities correlate with the CSR focus, stated by Tullow. If the CSR focus is in fact operationalized in the way Tullow states, it will again be evaluated alongside the discussion of research findings under the second objective. For now, it can be concluded that the third research question has been answered, presenting Tullow's perspective on its own CSR thematic areas.

In the previous paragraphs, all research results were presented in order to meet the first part of the first objective; to identify Tullow's CSR approach. The following research questions have been answered: 1) how Tullow understands CSR, 2) what kinds of responsibilities it says it recognizes, and 3) what thematic areas it explains to focus on. Thereby, a basic overview on Tullow's CSR, and its approach was given. As has been argued in the introducing section, this overview is fundamental to assessing and understanding the underlying organizational processes.

So far, it can be concluded that Tullow portrays its CSR approach as strategic one since it has a clear rationale for the use of CSR for its own purposes. While aiming at meeting the needs of the society, it follows its own business goals and minimizes risks to reaching these goals respectively. Hence, Tullow claims to recognize all relevant responsibilities that have to be met in order to allow the conclusion of a strategic CSR approach (see CSR concept section).

In the following paragraphs, the decision making processes for the implementation of CSR project will be identified. This identification was the second part of the first research objective. The discussion of research results was based on these research questions: 4) how does Tullow describe its decision-making processes for CSR, and 5) how do the local communities in the Kaiso Tonya area perceive their involvement in the CSR decision-making

processes? Looking on the content of these two research questions, the reader can see that it was aspired to identify the decision-making processes from two different perspectives, if possible, the company's perspective and from the perspective of the local communities. Ultimately, the answers from these research questions were supposed to complement each other in a way that would meet the intention of gaining in-depth knowledge on these processes (see introducing section).

During the discussion of results, it will also be referred to the literature review and the theoretical framework of this research when appropriate. As argued in the respective section earlier, this theory was selected to help identify and describe CSR decision-making processes in organizations. In particular, this framework was selected to meet the second part of the first research objective; identifying the decision-making processes for Tullow's Kaiso-Tonya Program.

Subsequently, the findings on Tullow's perception of CSR decision-making processes will be presented first. This presentation will then be followed by and compared with the presentation of findings that are based on the local communities' point of view. This will make the findings more structured and comprehensible to the reader.

Key informant A mentioned in specific that CSR opportunities and ideas were determined through the Environmental Impact Assessment (EIA) that was carried out in cooperation with the Ugandan National Environment Management Authority (NEMA). The NEMA is a semi-autonomous agency/institution in Uganda, entitled by the Ugandan government, for "*coordinating, monitoring, regulating and supervising environmental management*" (NEMA 2011). Within an EIA, the environmental impact of development activities is studied in detail by the NEMA and contracted auditors. The outcomes of the EIA are then basis for the permission or the rejection of the implementation of the development activity. (Ecaat 2004) Concluding, the NEMA and the EIA seem to have a detectable influence on Tullow's business and CSR development in Uganda. In other words, the NEMA and the EIA are two independent, influencing variables on the variables CSR and business activities.

It was further added that the EIA in 2008 was basis for collection of information from and the involvement of local communities (Interview with A 2010). Key informants A and B noted that, during the EIA, Tullow inquired the community leaders about the communities' concerns regarding the development plans. Tullow also asked the leaders what the communities' needs were in terms of its development, so key informant A (Interview with A 2010). Tullow's EIA report (2008) revealed that the leaders raised specific concerns as well as

demands to Tullow for the investment in their communities. Accordingly, the leaders demanded that the company should help, for example, with the construction of schools, maternity/health centers, safe drinking water and roads (Tullow Uganda Operations 2008). Overall, the consultations helped develop the future CSR programs, said key informant A (Interview with A 2010).

Based on these observations, the following can be concluded: 1) The EIA is possibly an influencing variable on Tullow's development plans and CSR approach in practice; 2) The EIA is a mechanism which arguably helps Tullow recognize CSR program opportunities; 3) Local communities are arguably involved in the process of EIA; and 4) The EIA seems to be used by Tullow as a tool to measure opinions, opportunities and problem with the local communities and other stakeholders.

Based on these preliminary conclusions, it can further be interpreted that on an initial stage of CSR decision making, CSR ideas are identified and collected, at least in the case of Tullow. Comparing this traced process of identification with information from the literature review, it strikingly matches Mintzberg et al.'s (1976) and Simon's (1965) concepts of the first phase of a decision process, the identification/intelligence phase. However, the two models miss the interconnection of the first phase of decision making process with other factors and decision processes. In particular, the possible influence of screening process of Tullow's development plans and the assessment of environmental impacts respectively cannot be caught by the models appropriately. Langley et al.'s (1995) model, however, is able to catch this connection since it claims to be open to interaction and correlation of processes.

Additionally, the identification of ideas seems to be possible without the use or influence of the EIA. This finding is based on the following observation: The EIA took place at an early stage of Tullow's development activities, in 2007/2008 (Tullow Uganda Operations 2008). Yet, key informant B said he started working for Tullow in 2009 and noted that, since then, Tullow had executed approximately 40 meetings in three districts, addressing pressing issues and needs. In addition, the members of the community communicated with Tullow through the local council leaders, said interviewee B. Although no official record of these meetings was found, this information suggests that Tullow also initiated consultation meetings with the communities apart from the EIA process. Furthermore, key informants A, B and D reported that representatives from Tullow work in the local areas. They explained that locals could contact these representatives for information and communication. (Interview with A 2010; Interview with B 2010; Interview with D 2010) This information suggests the conclusion that

other tools, besides the EIA, are in place to supply Tullow with CSR-relevant information. Further, local communities are arguably continuously involved in the CSR processes. Moreover, there seem to be external communication structures which are intended to support the communication flow between the company and the local communities.

Concluding, the answer to the research question 1.4 so far is that Tullow describes its CSR decision-making process in a way that suggests an identification of CSR ideas at several times and stages of CSR decision making, occurring on an early stage of CSR decision making and alongside it. Further, this process of identification is somewhat influenced by other factors, actors and processes, so the company would argue. Yet, not all results to this research question have been presented and discussed yet which will be continued in the following:

Key informant A said that Tullow managers discussed the issues/demands brought up during the meetings. The managers particularly discussed if meeting the demands would target both the communities' and Tullow's business needs, so the informant. This discussion, so key informant A, was accompanied by a prioritization of the community needs (Interview with A 2010). Business needs here assumingly are the ones that were mentioned in an earlier paragraph. There, it was revealed that Tullow mentions the management of business risks as well as building positive reputation and trust within the communities as important business needs/goals.

Concluding, an assessment of needs apparently takes place on the management level within Tullow. This assessment seems to target the identification of win-win situations and priorities among the collected community demands/ideas. In other words, there seems to be a mechanism of evaluation and prioritization within Tullow's CSR decision process.

But who in particular is involved at that stage of decision-making? The External Affairs (EA) department was mentioned to play a major role in assessing the various demands: Research revealed that, within Tullow, the EA department supposedly is concerned with all CSR issues. This department consists of three full-time employees who deal with CSR, stakeholder management and reputation issues, so the company sources. (Interview with A 2010; Tullow Oil plc 2009a)

Also, it was discovered that a committee, the Social Enterprise (SE) committee, is apparently involved in the task of prioritizing the most important demands. The SE committee, said key informant A, is composed of several departments. In addition to the EA department, so the interviewee, it consists of people from finance and budget, exploration, production, and EHS. (Interview with A 2010) Through internet research it was discovered that the SE committee is

described to be concerned with the social enterprise policy of the company (Tullow Oil plc n.a. e). Accordingly, the idea behind the formation of the SE committee seems to be to check if an activity connects business interests and/or with stakeholder priorities. Key informant A supports this finding by describing that the SE committee was responsible to prioritize the communities' investment demands and decided which demands should be met (Interview with A 2010). Therefore, it can be suggested that the control over and the selection of CSR ideas lies in the hands of Tullow. Moreover, there seem to be certain organizational structures which support this process of selection. In addition, a certain decision hierarchy within Tullow and in regards to other stakeholders seems to exist. It can be concluded that in the view of Tullow, the company has the control over the decision process and the decision itself. In particular, the SE committee seems to have the highest decision-control, compared to others (such as the EA department, the NEMA, the local communities and other internal/external stakeholder).

One could conclude that the observed decision-making process is over at this stage. This presumption, however, is too hasty. Research revealed that this claimed decision on priority demands is only the first one in an assumingly longer process of decision-making. In the following paragraphs the findings on the further structure of the decision-making processes, described by Tullow, will be presented:

Key informant A explained that, following this stage of decision-making (the stage where CSR ideas are being decided on by the SE committee), Tullow identifies experts outside the company who develop design proposals for a CSR program. This search routine is based on a set of selection criteria, such as track record and capacities, so key informant A. The interviewee (A) named several organizations which had met the set of criteria in practice, such as USAID and DED and ultimately partnered with Tullow on the design of programs. (Interview with A 2010) These descriptions were somewhat supported by information from the named organizations: The DED for example mentioned on have cooperated with Tullow for many years on the Peer Educator Program which targeted health education in local communities in Uganda. However, the development organization did not go into the specifics how it was involved in the design of the Program. (Deutscher Entwicklungsdienst n.a.)

Concluding, the process of decision-making assumingly continues after the first decision on a concrete CSR idea was made. Here, external stakeholders seem to be somewhat involved in the decision process by acting as partners or consultants for example.

Data analysis revealed that Tullow then seems to evaluate and choose the program proposals which have been designed by external stakeholders: Key informant A accordingly described that, once the proposal was developed by the partnering organizations, it was handed back to the SE committee for evaluation and “final approval” (Interview with A 2010). Accordingly, one phase supposedly follows the development phase where a solution is chosen and authorized within Tullow. It was suggested by Tullow that the CSR decision processes ultimately follow the same structure as other business decision process they encounter.

Summing up all findings to the fourth research question under the first research objective, the decision-making process on Tullow’s CSR programs is divided into the phases of idea identification, development of proposals and consultation on the ideas and a selection phase. Further, several mechanisms, actors and variables influence these phases. The internal organizational decision structure for the decision process within Tullow is further surrounded around the EA department and the SE committee.

Concluding, the fourth research question has been answered with detailed information on the organizational decision-making processes for CSR and has thereby been connected with the theoretical framework. This presentation of findings represented Tullow’s description of the decision-making processes.

This outcome also supports the decision to approach this thesis with deductive reasoning, as this approach so far was helpful to fill the detected research gap. This preliminary conclusion also leads back to the first research objective and suggests that the objective has been met to the degree where organizational decision processes behind Tullow’s CSR programs were intended to be identified.

Yet, there is one research question under the first objective which remains unanswered: how do local communities perceive their involvement in the decision-making processes on CSR programs/projects? Only with answers to this research question, conclusions can be drawn if the first objective has been fully met. Accordingly, the findings to this question will be presented in the following paragraphs.

During data analysis, categories and sub-categories were developed that indicate the perception of involvement by interviewees¹³. Four interviewees (K, N, P, Q) were labeled as ‘non-participant’: Interviewee K described that it never noticed any meetings where the community met with Tullow. The interviewee (K) only noticed the arrival of white men and

¹³ See appendix No. 1: Process of Data Analysis of Collected Data for Research Question 1.5.

the start of construction work, so it said. (Interview with K 2010) Another interviewee (N) argued that Tullow identified the needs of the community themselves. All the projects, interviewee N claimed, Tullow decided on them without the communities' input. (Interview with N 2010) Interviewees P and Q described the community only noticed the construction of the road, but were not involved in the decision. Furthermore, interviewee P noted that it would have demanded other projects, if it would have been involved in the decision-making. (Interview with P 2010; Interview with Q 2010) Based on these results, these four interviewees were labeled as being non-participants. This result suggests that there are community members who feel not involved in the decision-making processes of Tullow at all. So, two findings clash here: On the one hand, it was found that Tullow claims to involve stakeholders such as local communities in its CSR decision process. On the other hand, the findings above suggest that a part of the community does not support this claim. Hence, Tullow's description of decision-making process is somewhat contested by contrary information from the communities.

However, it is hard to conclude whether the perception of non-participation/involvement is widespread. For example, the following observation does not support the impression that this is widespread perception. All remaining interviewees mentioned some form of involvement in the decision-making processes on CSR projects/programs. Before going further into detail on these statements, this observation suggests that that the group of people who do not feel involved to any degree is supposedly small.

As has been suggested earlier, other community members perceive an involvement in the decision-making processes on CSR projects/programs on some level. Accordingly, the other community interviewees (B-O, except K & N) were labeled with the category "participant" during data analysis. In the following paragraphs, this finding will be supported with according results.

Five interviewees (C, E, F, I, J, M) mentioned that they participated in or noticed community meetings with Tullow: All interviewees¹⁴ gave details about the content of the meetings. Interviewees C and M described that in these meetings, Tullow asked the community what they needed (Interview with C 2010; Interview with M 2010). Interviewee E said that Tullow asked for a village meeting where the company discussed with all the people who attended (Interview with E 2010). According to interviewees E and F, all the attendants then had to sign on an agreement (also containing promises, said interviewee E). (Interview with E 2010;

¹⁴ Except interviewee J (Interview with J 2010).

Interview with F 2010) Interviewee I mentioned that the community was involved in deciding where a road was to be constructed (Interview with I 2010). Interviewee M stated that the community was involved in the decision-making on the construction of a school and a health center (Interview with M 2010).

These statements suggest that Tullow consults with parts of the communities on its demands and puts these demands in some form of written agreement. Also, these results are an indicator that parts of the communities perceive themselves as participants-as-consultants. To complete the picture, the perception of other interviewees will also be presented:

Four interviewees (B, D, G, H, L, O) observed that Tullow met with the community leaders. The interviewees B, G, H and L noted that Tullow communicated with the community through the LC1¹⁵ and vice versa (Interview with B 2010; Interview with G 2010; Interview with H 2010; Interview with L 2010). The community wrote letters with its demands to Tullow, which were forwarded by the LC1, said interviewee B further. Tullow then decided which demands were the most urgent, so interviewee B. (Interview with B 2010) Interviewee (D) added that in addition to the LC1, religious leaders and peer educators were involved in the decision making (Interview with D 2010).

These results support the impression that most of the community members perceive themselves as participants-as-consultants. The communities supposedly do not participate as a whole in the consultation process; the community leaders seem to act as communicators of demands to the company. Moreover, the peer educators also seem to take on the function of a communication channel. Tullow then takes these demands and decides on further procedure, so the perception of the locals.

Another impression that appears from the presented results is that the communities do not perceive themselves as participants-as-deciders: None of the interviewees mentioned that the communities had any form of decision-making power. It seems that the communities can only raise demands to Tullow, if at all; the decision seems to be made within Tullow. However, before more conclusions on the involvement of the local communities will be drawn, two more observations will be presented that have not been included yet:

Another two interviewees (B, C) argued that Tullow had its own representatives who arranged the communication with the communities. When asked how they were involved in the decision-making, interviewees B and C noted that Tullow used to have a CSR representative

¹⁵ The LC1 is an elected representative of the community on the village level.

in the village. Tullow selected these representatives from the community and the community could come for information (interviewee B). Still, both claimed that (at the time of the interview) Tullow no longer employed these representatives. (Interview with B 2010; Interview with C 2010)

Based on these results, it can be assumed that some local community members perceive themselves as participants-as-consultants through the CSR representatives. Since Tullow apparently selects the representatives from within the community, it was observed that the communities perceive themselves somehow involved in the decision-making processes on CSR.

However, this form of involvement seems periodic and decreasing in the view of the locals: Both interviewees (B and C) claimed that Tullow did not employ the representatives anymore (Interview with B 2010; Interview with C 2010). Interviewee L further stated that Tullow used to come and talk to the community. Interviewee L accordingly suggested that Tullow should come to the communities like at those times when the company needed something from the communities (Interview with L 2010). Interviewee M also proposed that the leaders should get a chance and talk to Tullow. In the past, they lacked the opportunity to do so, complained interviewee M. Moreover, the interviewee (M) explained that Tullow used to come two times per week but now only come two times per month. (Interview with M 2010)

These statements support the observation that local communities perceive the involvement in decision processes as gradually decreasing. This observation somewhat contests Tullow's, earlier presented, perceived involvement of local communities in the CSR decision making processes. Earlier in this section, it was observed that Tullow claims to involve the local communities at various times and stages of decision making.

The following can be concluded: The fifth research question to the first objective has been answered. In the previous paragraphs, it was observed that the majority of local communities perceive themselves as involved in the decision-making process on CSR. This group of community members confirms Tullow's description of decision-making processes which claims local involvement in the decision are involved as consultants, but do not have any decision power. Yet, there is assumingly a minority of community members who perceive themselves as not involved in the process at all. Accordingly, this possibly small number of people contradicts Tullow's description of decision-making processes by arguing that they have never been engaged in or have participated in the process at all. Further, a group of community members' perceptions also contradicts the degree of involvement that Tullow

claims. Whereas Tullow perceives that the community is engaged continuously, some community members note the opportunity of involvement as decreasing and periodic. Therefore, a contradiction of statements, and thus findings developed. This contradiction of statements cannot be solved within this research as there no further information could be collected to either confirm or dissolve this contradiction.

Nevertheless, it can be argue that the first research objective has been met; to identify Tullow's CSR approach and the organizational decision-making processes for the implementation of Tullow's Kaiso-Tonya Program; by answering all five research questions. Tullow's CSR approach was identified by presenting its understanding of CSR, its claimed recognized responsibilities and declared focal areas of CSR. Further, the organizational decision-making processes were identified from Tullow's perspective and the local communities' perspective on these, using the descriptive decision theory approach.

Concluding, we can proceed to the next section, where the findings to the second objective have been presented.

4.2 Objective 2

In this section, findings to the second research objective; to assess the implementation scope of Tullow's Kaiso-Tonya Program and its impact on the local communities of the Kaiso-Tonya area; will be offered. The findings will be offered in connection to five research questions that were posed in the introduction. Research question 2.1 and 2.2 under the second objective were targeted at assessing the CSR activities and their impact from Tullow's perspective. Then, the other three research questions (2.3, 2.4 and 2.5) aimed at bringing in the communities' perspective. In the following sections, answers will be offered to the first research question; what kinds of projects or programs Tullow refers to in the Kaiso-Tonya Program:

In its CSR award application¹⁶, Tullow offered a list of all concrete programs/projects which have been implemented under the Kaiso-Tonya Program since 2007 (East African CSR Awards 2010b). These activities supposedly are the following: 1) road construction, 2) HIV/AIDS/health program, 3) health center construction, 4) safe water supply, 5) life rescue, 6) supply of schooling and school construction material, 7) capacity building of education stakeholders, 8) tree plantation, 9) social enterprise program, 10) energy-saving stoves and briquettes, 11) honey harvest and vegetable gardening. (East African CSR Awards 2010b)

In the same application, Tullow presented five problem areas which were supposed to target the main issues; infrastructure, health and safety, education, natural resources and social enterprise (East African CSR Awards 2010b). This list of activities and problem area suggests that Tullow refers to a number of projects and programs under the Kaiso-Tonya Program. Alongside these listed problem areas, mentioned projects will be presented in detail in the following paragraphs:

The first area mentioned in the award document is infrastructure. Here, Tullow described that it constructed or upgraded roads. These roads were then used by "*aid workers, medical education advisors and emergency services*", so Tullow (East African CSR Awards 2010b, p. 1). Also, access to commercial markets for fish was provided due to the road construction, so Tullow. (Tullow Uganda Operations n.a.)

Under the second area health and safety, Tullow mentions one program and two subsequent projects: A HIV/AIDS/health program has been developed in partnership with USAID, so

¹⁶ The application has been sent by Tullow to the awarding committee of the East African CSR Award 2010, containing details on the Kaiso-Tonya Program.

interviewees A and B (Interview with A 2010; Interview with B 2010). Components of the program were “*family planning, prevention, capacity building, health officers (...), and the peer educator(s)*”, so interviewee A (Interview with A 2010). Internet research revealed that the HIV/AIDS program was supposedly partly run by volunteers from the community; the mentioned peer educators: USAID and DED trained these peer educators on issues such as “*sexually transmitted diseases, malaria prevention, family planning, clean water and hygiene and sanitation*”, so Tullow (Tullow Oil plc 2009a, p. 44). So, Tullow refers to one health program under the Kaiso-Tonya Program. The CSR program therefore seems to address health-related issues such as HIV/AIDS with the help of especially trained community members (and the external, training partners).

Further, Tullow mentions the construction of a health center as a project running under this health program: The health center was built in order to give expectant mothers access to “*immunization, malaria treatment, and family planning services*”, so Tullow in the application (East African CSR Awards 2010b, p. 1). Additionally, Tullow described that the health center offered “*voluntary counseling and testing services*” (East African CSR Awards 2010b, p. 1) and assisted in childbirth.

Under the health initiative, Tullow also mentions another project which supposedly tries to improve the supply of safe drinking water: Tullow declared to have built bore holes for the communities as well as “*rain water harvesting tanks for primary schools*” (East African CSR Awards 2010b, p. 1). According to key informant A, these boreholes addressed the problem of regular outbreaks of the water-connected disease cholera (Interview with A 2010). Access to safe drinking water helped mitigate the infection rate among both community members and Tullow employees, argues Tullow. (East African CSR Awards 2010b)

Moreover, one CSR project is mentioned by Tullow to address the area safety by offering life rescue services to fishermen: Tullow stated in its application document that it provided “*search and rescue services, local production of lifejackets and swimming lessons*” (East African CSR Awards 2010b, p. 1) for people who fished on Lake Albert.

So far, the research question; what kinds of projects Tullow refers to regarding the Kaiso-Tonya Program; has been partly answers. Accordingly, Tullow refers to infrastructure, health and safety projects. However, there are three areas which have not been addressed yet; education, natural resources and social enterprise.

These areas will be addressed now to present the according projects Tullow refers to:

Under the third focal point; education; Tullow refers to one project with three activity areas: In the award application Tullow states that it provided textbooks to the schools in the communities. The document also describes that Tullow had constructed/renovated school buildings. (East African CSR Awards 2010b) In regards to that, key informant A explained that Tullow collaborated with the district level since the district already had planned the construction of its schools (Interview with A 2010). As a third activity, Tullow referred to “*capacity building for teachers, government officials and school management committees*” (East African CSR Awards 2010b, p. 1). Concluding, Tullow`s third self-proclaimed focal point indicates that its education project is aimed at supporting communities, as well as the important stakeholders on the education level.

Under the fourth area, natural resources, Tullow has two projects: One of the projects, so Tullow, is an initiative to plant tree seedlings in the area in order “*to promote the sustainable use of natural resources*” (East African CSR Awards 2010b, p. 1). Also, the company stated that it instructed women in the “*construction of energy saving stoves and briquettes*” (East African CSR Awards 2010b, p. 1). Accordingly, this activity supposedly aims to mitigate fuel wood problems in the area.

Now, only the social enterprise program is left to be discussed. Here, Tullow refers to a program that develops income-generating activities and food supply alternatives: Key informant A accordingly stated that Tullow has a program on local enterprise running in partnership with NGOs from the district (Interview with A 2010). On its website, Tullow claims that this program helped the “*development of small and medium enterprises*” (Tullow Oil plc n.a. f). On the same website, Tullow also describes that under the program, it supported a honey harvest and vegetable project in several villages. Tullow supported the production of these food products in order to create income and additional food sources, so the company. (Tullow Oil plc n.a. f)

In the last paragraphs, several CSR projects that Tullow refers in its Kaiso-Tonya Program were presented: road construction, HIV/AIDS/health program, health center construction, safe water supply, life rescue, supply of schooling and school construction material, capacity building of education stakeholders, tree plantation, social enterprise program, energy-saving stoves and briquettes and honey harvest and vegetable gardening.

These projects supposedly target five problem areas that Tullow said it identified for the Program. These areas are infrastructure, health and safety, education, natural resources and social enterprise. With these findings, the first research question to the second objective has been answered, which is with regard to the kinds of projects Tullow supports in the Kaiso-Tonya Program. The answers are helpful to assess the implementation scope of Tullow's CSR Program for the Kaiso-Tonya area. Accordingly, the findings suggest that Tullow implemented a number of CSR projects and programs in the area. In addition, the findings suggest answers for the second research question: how many people benefited from the Program in Tullow's view? Hence, it could be predicted that Tullow would argue a wide group within the local communities to have benefited from this Program. However, there is still information missing to give a more definite answer. Thus, the findings on the second research question will now be presented separately.

In general, most of the CSR projects mentioned by Tullow seem to target the local communities. Only in the case of the honey/vegetable project it remains unclear which communities were supposed to profit from the program. Further, concrete numbers of people that Tullow mentioned as beneficiaries of the Program were found. These numbers suggest that Tullow claims a large impact from the implemented projects. For example, Tullow estimated that 5,900 expectant mothers and 3,700 people used the health center services (East African CSR Awards 2010b, p. 1). Moreover, Tullow claims that 17,000 could make use of the supplied boreholes and water tanks (East African CSR Awards 2010b, p. 1). Further, Tullow claimed in its CSR report from 2009 that 26,000 people benefited from the HIV/health program (Tullow Oil plc 2009a). Comparing these estimates against population figures for the area (see section on study area), the estimates suggest that a large number of community members in the Kaiso-Tonya area benefited from the implemented projects. However, Tullow does not reveal how it comes to these kinds of figures, especially in an area, where population estimates vary a lot and hardly any official census information exists (see section on study area). It must therefore be concluded that the figures are in fact estimations. Although it can be concluded that the second research question to the second objective has been answered, the findings seem somewhat unreliable due to the assumed high degree of estimation. It can be stated however, that Tullow arguably claims a high benefit for the local population from its implemented CSR activities.

Until now, the second research objective; to assess the implementation scope of Tullow's Kaiso-Tonya Program, has been partly met. So far, research revealed that a number of CSR

projects are claimed by Tullow to have been implemented under the Kaiso-Tonya Program, which supposedly benefited a large number of people. However, these findings represent Tullow's perspective only. Also, the research questions 1.3 to 1.5 to the second objective have not been answered yet; that is if the local communities are aware of the (whole) Program and how they perceive the quality of it. Hence, these research questions need to be answered, first to meet the second objective fulfilling. Arguably, the following presentation of results will offer another perspective on the Program; the communities' perspective. As has been mentioned repeatedly, this matches the research intention to understand the outcome of CSR decision-making from more than one point of view. In the following, the findings on the third research question will be presented with regard to if the local communities are aware of the Program.

During data collection and analysis, it was tested if all community interviewees¹⁷ mentioned at least one CSR activity that Tullow claimed to have implemented¹⁸. Respectively, it was found that all community interviewees noticed at least one CSR activity¹⁹. In one case, the interviewee (K) did not connect Tullow to the activity itself (Interview with K 2010). However, the interviewee noticed the activity per se. All other interviewees connected at least one CSR activity with Tullow's name (Interviews with B-J and L-T 2010).

Hence, it can still be concluded that all interviewees claimed to notice Tullow's CSR activities. This finding also suggests that the local communities are aware of Tullow's Kaiso-Tonya Program. It needs to be emphasized here that this is merely an interpretation of the finding. The interviewees' responses cannot be generalized due to the qualitative research design and limited number of respondents respectively (see section on methodology). However, this interpretation supports Tullow's earlier presented claim that it has implemented CSR projects under the Kaiso-Tonya Program. Hence, Tullow's claims can only be confirmed so far. A contradictory statement was not found within the data analysis.

Yet, it is unclear how much the local communities are aware of Program. For example, are the interviewees aware of all the activities Tullow claimed to have implemented? In other words with regard to the fourth research question; that if they are aware of the whole Program; the question cannot be answered from the findings above. Accordingly, it was tested, which activities the community interviewees mentioned in particular and which were not (see

¹⁷ Interviewees B to T.

¹⁸ See appendix No. 2 for more information.

¹⁹ See appendix No. 3 for more information.

appendix No. 3). It was found that the interviewees supposedly know about eight out of 13 listed activities²⁰: Five activities that were not mentioned at all were the water tanks for safe water supply, the schooling material, the capacity building of education stakeholders, the energy-saving stoves/briquettes and the vegetable gardening. This is a good time to add that during the entire field research, not any of these five activities listed above have been noticed in the area. Also, some projects were mentioned especially often, such as the road construction, the health center and the boreholes.

These findings suggest two interpretations. Firstly, it can be interpreted that the local communities supposedly are aware of most of the Program's CSR activities, especially the road construction, the boreholes and the health center. Secondly, it can be interpreted that Tullow did not implement all activities it claims to have realized. This interpretation contests earlier findings, which presented the claimed implementation/impact of the Kaiso-Tonya Program from Tullow's perspective. Of course, the activities may have gone unnoticed by the interviewees and the researcher for other reasons. For example, the activities could have been implemented in other villages than the ones the interviewees came from. Also, the communities' attention could have been drawn to other CSR activities, with the consequence that some activities remained unnoticed. Alternatively, the activities could have been stopped after a short time because they did not meet Tullow's and/or the communities' expectations. However, all these possible explanations remain speculation. Concluding, the findings of the third and fourth research questions contest and confirm the findings from the first and second research question in parts; a contradiction that cannot be solved in this research for reasons explained at the final presentation of findings on the second objective.

Combined with the findings from the first test, it can be concluded that the local communities supposedly are aware of Tullow's Program, likely with nuances in the degree of awareness. With this conclusion to the third research questions, the final research question; how the communities perceive the quality of the according projects; can be addressed.

It was found that the perception of the quality of the projects differs from interviewee to interviewee and from activity to activity. Overall, none of the noticed activities seem to meet the expectations of the interviewees; and therefore supposedly not the ones of the local communities:

²⁰ All listed projects by Tullow were sub-divided into its activities. This helped to pick up the interviewees' perception in detail.

Although the construction of roads was received positively²¹, its current condition was criticized by several interviewees (interviews with B, C, E, P and Q 2010). The drainage of the road is a problem, said interviewee B (Interview with B 2010). There are too many street accidents now, complained interviewees E and P (Interview with E 2010; Interview with P 2010). On the one hand, the road increased business in the villages, especially for fishermen, said several interviewees (interviews with E, I, J, L, M; N and O 2010). On the other hand, the road was either improperly constructed and/or had negative effects for the interviewees or the community itself, said several interviewees (interviews with B, C, E, P and Q 2010). This presentation suggests that the communities perceive the construction of the road as mostly positive but the quality of the road as mixed.

The construction of health centers was perceived comparatively critical by the interviewees who claimed to have noticed the activity²². Interviewees E and K criticized that the health center was constructed too far from the own village (Interviews with B and K 2010). Other interviewees noticed cracks in the walls (Interviews with D and S 2010) or rated the center as sub-standard in other terms (Interviews with B, D, L and N 2010). Additional to the health center, Tullow brought a mobile health center/container, so noticed by several interviewees (Interviews with B, E, O, P, R, S and T 2010). However, so interviewees B and E, Tullow removed it from the village after one year (Interviews with B and E 2010). Interviewees O, R and T claimed to be satisfied with the quality of the health center/container, specifying that it has helped the community (O) or replaced deteriorating government health centers (R). (Interview with O 2010; Interview with R 2010; Interview with T 2010). Concluding, these findings suggest that the quality of the health centers/containers do is mostly perceived as bad or at least mixed by the communities.

The drilling and construction of boreholes is generally perceived positive by the interviewees who argued that they have observed it²³: All interviewees who perceived the construction of boreholes by Tullow²⁴ argued that the water was safe or of good quality. Interviewee M further argued that the boreholes sped down cholera outbreaks (Interview with M 2010). Interviewees D and M claimed that the boreholes had stopped them from drinking water from the lake (Interviews with D and M 2010). The main critique among community members supposedly is that there are not enough boreholes compared to the demand: Interviewee E

²¹ By those who claimed to have noticed it at all; see appendix No. 3 for more information.

²² See appendix No. 3 for more information.

²³ See appendix No. 3 for more information.

²⁴ See appendix No. 3 for more information.

argued that there is only one borehole for 600 people (Interview with E 2010). Interviewee H added that women had to wait for several hours in the queue in front of the borehole in order to get water (Interview with H 2010). Interviewees I, L and N supported this impression by stating that there were not enough boreholes (Interviews with I, L and N 2010). Thus, it can be assumed that the water quality of the boreholes is perceived as good by the communities, but not the amount of boreholes/the access to drinking water.

So far, the findings to three CSR activities; road, health center and boreholes; suggest that the community perceives the existence of the activities as positive. Yet, the quality of the activities is supposedly perceived as mixed. However, there are still five activities which have not yet presented; the peer educators, life rescue, schools, trees and the honey collection. Hence, the according findings for these activities will be in the following paragraphs:

The interviewees who allegedly have perceived the peer educator project²⁵ state a comparatively good impression of the project: Interviewee B confirmed that the volunteers helped out in the communities (Interview with B 2010). Interviewee G added the claim that the communities have gained from the peer educators in terms of knowledge about immunization and other health-related issues (Interview with G 2010). Interviewee H argued that 10 peer-educators were still advocating on health-related issues (Interview with H 2010). The only critique about the quality of this project came from Interviewee G who complained that the peer educators had not been re-funded for a training session in the beginning of the project. However, this critique supposedly is rather aimed at the financial approach of the chosen project approach and not a condemnation of the project quality itself. So, the quality of the peer educator project is possibly perceived as overall good by the communities.

The lake rescue project received comparatively much more critique by the two interviewees who perceived them²⁶. Interviewee B claimed that the project had saved many lives but parallel complains that it has been out of action for months (Interview with B 2010). Interviewee E added that the project taught fishermen how to swim, provided swim vests and a rescue boat. However, the speed boat was taken by Tullow without any further explanation, so interviewee E. (Interview with E 2010) Hence, the quality of this CSR activity is allegedly perceived as bad by the communities. With the presentation of the peer educator and the lake rescue project, there are only two activities remaining which have not been presented yet; the

²⁵ See appendix No. 3 for more information.

²⁶ See appendix No. 3 for more information.

school constructions and the tree plantation. These projects will be addressed in the following paragraphs.

The interviewees who perceived the constructions of the schools²⁷, had supposedly differing opinions about the quality of this activity: Interviewees C and L appreciated that the teachers were apparently paid properly (Interviews with C and L 2010). Interviewee N noticed that the children were able to attend all levels of primary school since Tullow had constructed the schools (Interview with N 2010). Interviewees H and J critique, however, that the construction of the schools was not of good quality since Tullow only provided iron sheets (J) or built the walls from timber, not from bricks (H). Yet, H added that Tullow was in the process of replacing the timber school buildings with brick buildings. (Interviews with H and J 2010) Concluding, the communities possibly appreciate the construction of schools but somewhat perceive its quality as improvable.

The tree seedling project has been perceived only by two interviewees; C and E. Interviewee E reported that Tullow had planted trees but complained that they had stopped (Interview with E 2010). Interviewee C stated that Tullow had merely provided the fence around the tree plantation, but that the community worked on the plantation, not Tullow (Interview with C 2010). So, the tree seedling project is supposedly perceived as bad by the communities.

Now, all findings according to the activities which have been perceived by the interviewees have been presented. These findings offer answers on the last research question to the second objective; how the local communities perceive the quality of the Kaiso-Tonya Program. Since the interviewees have a mixed opinion about the quality of the projects, it was suggested that the local communities also have a mixed image of the quality of Tullow's CSR activities/the Program. However, it was not possible to get information on the claimed quality for all activities since some of them have not been noticed by the interviewees at all (see earlier in this section).

This lack of information is of significance to the earlier research findings: The missing perception of certain activities suggests that a) either these activities do not exist in practice in the way Tullow claims they do or b) that they have major flaws in a way that the communities do not recognize them as (Tullow's) projects or that c) they are too insignificant in comparison to the other CSR projects in a way that they go unnoticed. Concluding, the missing perception of the CSR activities Tullow claimed to have implemented at least calls

²⁷ See appendix No. 3 for more information.

for reflection of the question if the second objective has been successfully met. In the following paragraph, this question will be tackled in detail.

Based on all the respective findings on the second objective, the second objective can be argued as met in a way that it was possible to find answers to all connected research questions. The second objective targeted to assess the implementation scope of Tullow's Kaiso Tonya Program from two perspectives, Tullow's and the local communities'. The first two research questions on the second objective were designed to assess Tullow's perception whereas the other three (2.3 to 2.5) targeted the communities perceptions. The findings on the first two research questions accordingly offered the impression that Tullow claims a wide scope of implementation of the CSR Program. Tullow argues to have reached a high number of recipients in the area, which is supposedly an indicator for its perception of quality of these projects; namely a good one. The findings on the research questions 2.3 to 2.5 however suggest that the company's claims are not entirely justified, at least not in the view of the local communities. The communities arguably make the case that the implementation scope is at least smaller than claimed by Tullow. Furthermore, a mixed perception of quality was found to be associable with the local communities. Concluding, the fact that the research questions were answerable to some degree is a supporting argument for the impression stated earlier that the second objective has been met. Nevertheless, one can also argue that it was not possible to meet the second objective in a fulfilling way because it was not possible to determine the exact scope of implementation of the Kaiso-Tonya Program. This argument would probably be based on the missing information or detected discrepancies in the statements between the company and the interviewees from the local communities. Yet, by bringing the focus to this research's intention and according methodology approach (see methodology section), this argument would however be weakened essentially: It was never aspired to receive undisputable and fulfilling answers on the identified knowledge gap, CSR decision making. Rather, it was aspired to gain in-depth knowledge in a single case from more than one perspective. This was found to be the best fitting approach for various reasons which were presented in the background section. Comparing this research intention against the findings, this research intention was successfully met. Further, an identified contradiction of statements rather supports the appropriateness of a qualitative, thus rather outcome-open design of this research. Concluding, a contradiction of statements in qualitative research in general and here in particular can mean an increased research quality, since more knowledge is offered on the problem statement. In this sense, both objectives can be concludes as having been met although discrepancies between the findings on research questions were detected.

With this conclusion, the discussion of results can be closed and used for final conclusions on this paper's research aim and according problem statement in the following section. Moreover, some of the findings suggest an increased political and scientific attention in the future. This suggestion will be met by offering policy recommendations and ideas for future research in the following, final section as well.

5 Conclusions and Final Remarks

In the introducing section, it was explained that research for this paper aimed at identifying and assessing how the oil and gas-exploring company Tullow Oil decided on and implemented its Kaiso-Tonya Program; a CSR Program; in Uganda. The previous sections, starting with the background section and ending with the discussion of results, followed exactly these aims. In other words, this paper can be seen as the result and summary of a scientific ‘look behind the scenes of CSR decision making processes’ (see title) for a specific case; Tullow Oil in Uganda.

Upfront, it can be stated here that the research aims were successfully met. To support this statement adequately, the most important research findings will first be summarized within the next paragraphs. Then, final conclusions about these findings will be drawn and final remarks will be made. For the latter, especially suggestions for policy interventions and further research will be offered.

In order to identify the organizational decision-making processes for Tullow’s Kaiso-Tonya Program in Uganda and to assess the Program’s implementation (problem statement), two objectives and ten research questions were developed at the outset. The first objective and five linked research questions aimed at identifying Tullow’s CSR approach and the organizational decision-making processes for the implementation of Tullow’s Kaiso-Tonya Program. Results from research questions 1.1, 1.2 and 1.3; which were specifically targeted at identifying Tullow’s CSR approach; revealed that Tullow claims to have a strategic approach to CSR, using it as a tool to reduce risks to operability and profitability. Tullow further argues to targets thematic CSR areas that concern both the company and its employees, the environment and society at large.

Further, the organizational decision-making process behind Tullow’s CSR Program in the Kaiso-Tonya area was identified from Tullow’s perspective, and included the local community’s perspectives on this process (research questions 1.4 and 1.5). One of the most relevant findings regarding the first objective was that there is an identifiable structure behind the process of CSR decision making within Tullow. Further, it was possible to identify distinct phases and mechanisms within the CSR decision process. Moreover, the structure behind Tullow’s CSR decision making seems to be the same as for other decisions in the company. In addition, this decision structure seems to correspond with findings from other

fields of research, such as economic decision models. Also, it was discovered that the community members of Kaiso-Tonya typically are involved at an early stage of decision making as consultants but not as decision makers. Before revealing the relevance of these results and preliminary conclusions, the results for the second objective will be summarized as well to ensure better comprehension of the related conclusions.

The second objective and related five research questions aimed at assessing the implementation scope of Tullow's Kaiso-Tonya Program. Whereas the first two research questions (2.1 and 2.2) analyzed the implementation scope from the view of the company, the remaining research questions (2.3, 2.4 and 2.5) were targeted at assessing the scope from the view of the local communities. Comparing the information from the company and the local communities, it was concluded that several CSR projects have been implemented by Tullow. However, it was not possible to determine the exact scope of implementation of the Kaiso-Tonya Program. This inaccuracy problem stems from the disparities that were revealed during the comparison of information under the second objective. The views on the presence, the amount of implemented projects, and its impact on the target communities differed between the company and the local community, and sometimes even among the community members (see findings on research questions 2.2 to 2.5). Summarizing all findings, it was possible to meet both objectives of this research. In the following paragraphs, final conclusions from the research findings will be drawn.

The analysis of Tullow's information on its CSR approach and related decision making process showed that Tullow seems to have a sense for the opportunities and risks associated with operations in the Kaiso-Tonya area. It would therefore seem that Tullow approaches CSR decisions in a manner that suggests a strategic style. As has been explained earlier, CSR is arguably approached in a strategic style when it strives for two goals at the same time (see section on CSR concept). Here, the company seems to do the same; by striving for financial security and operability on the one hand and social backing through investments in the development of local communities on the other hand.

Ultimately, Tullow's supposedly strategic approach to CSR and CSR decision making helped the company reach the consent of the local population and civil society stakeholders for operating in an area (the so-called social license to operate). In the section on CSR, it was shown that especially multi-national companies are pressured to fulfill social and environmental demands of civil society. If not, these companies risk reputational as well as financial losses; which again are of vital concern to them (see section on CSR for more

details). Findings from the discussion section suggest that Tullow was striving for the society's social license to operate; trying to meet their demands. Moreover, Tullow seemed to meet the communities' demands up to a scale that kept it from business-endangering situations, deriving from health and other development issues (see findings on research questions 2.1 to 2.5). Concluding, Tullow seemed to have the social license to operate in the Kaiso-Tonya area through its CSR Program.

Yet, the case study also revealed certain imperfections in Tullow's CSR approach in practice: For one thing, possible errors were revealed in the communication between Tullow and local communities. Among community members, there are those which do not feel involved in the decision-making process behind Tullow's CSR Program (see findings on research question 1.5). In addition, communication flows between Tullow and the locals were found to be uneven; supposedly decreasing steadily in the process of decision making and decision implementation (see findings on research question 1.4 and 1.5). Also, as mentioned earlier in this section, discrepancies regarding the scope of CSR project implementation and their quality/beneficial effect were detected between Tullow and the locals (see findings on research questions 2.2 and 2.5).

These findings indicate that Tullow, without doubt, has communication errors and/or possibly problems with the implementation of their CSR decisions, ultimately the CSR projects. These problems could ultimately lead to a wide scale problem; economic-legal-operational wise. Why, will be explained in the following:

As has been explained earlier in this section, Tullow argued that its motivation for the implementing of CSR is to reduce risks to a minimum and to increase opportunities to be/remain profitable and operable to a maximum. Yet, the (by Tullow stated) targeted outcomes were not achieved; at least not in the view of the local communities. Not fulfilling its discretionary responsibilities in the view of society is certainly a pressing issue for Tullow; if not by now, then in the future. They can easily lose their social license to operate again since the societal consent is bound to meeting the society's demands (see above). Losing the social backing again can lead to the economically-damaging effects that Tullow tried to minimize in the first place.

These final conclusions are argued to be of special importance to the future policy directions of various stakeholders, including Tullow itself and the local communities. If the company seeks to maintain a high level of profitability and operability, it needs to address the issues

that were earlier identified in this paper. Some recommendations for policy interventions will be given in the following paragraphs.

As the findings and conclusions in this paper suggest, the question remains why their CSR actions are not perceived in the way Tullow has claimed them to be carried out. Although the Kaiso-Tonya Program has received an award for its community investment (see introduction section), this investment has not been noticed in the same degree by the target community. Based on this finding, the first policy recommendation is that Tullow should increase and improve the functionality of its EA personnel in the field. Opening a liaison office in Hoima was a good, first step but arguably failed to meet the society's need in and requested level of communication with the company. A part of the EA personnel could be recruited from each villages close to the operations and updated on a regular basis on the most recent and future developments. This idea is not unfamiliar to Tullow; the company had at least one local community member which was chosen to act as representative of the company in their absence and was paid accordingly (see research findings on 1.5). But since this 'project' was discontinued, it is suggested here that it should be re-instated in a (more) effective and efficient way.

Another, more systematic policy recommendation is that Tullow needs to stays aware of and action on to the flexibility of interpretation and perception of the CSR concept. As has been presented in the CSR section of this paper, CSR is a dynamic and concept which changes in regards to time and perspective. In practice, Tullow should know, react to or even proactively co-influence the current perception(s) on CSR to stay 'ahead of the game'. Accordingly, only projects should be implemented which satisfy the current demands of the various CSR stakeholders. Thereby, Tullow should be able to better use the CSR actions to its highest possible business advantage.

Two policy recommendations have been offered so far, yet only for Tullow. In the following paragraphs, suggestions for policy interventions for other important stakeholders will be made. By that, it is aspired to meet the research intentions mentioned in the introducing section; to increase information and awareness about CSR, offer incentives for modifications and ultimately support the development and spreading of the concept in Uganda.

The local communities of the Kaiso-Tonya-area are arguably somewhat involved in the process of Tullow's CSR decision making; need to claim their 'right' to be involved in the decision process and act on it respectively. The right to be involved stems from the regulations associated to new business developments in Uganda. For example, the local

community must be involved in the needs assessment of an environmental impact assessment (EIA) prior to development (see findings on research question 1.4). Such regulations to economic developments put the local communities in a legal position to claim the involvement in the decision process. Moreover, the self-proclaimed design of the Kaiso-Tonya Program (community-driven) technically forces Tullow to act on this design, and actually give the communities the possibility and right to get involved at all stages of the CSR decision process and its outcome. By claiming the right to, and getting involved actively in the processes of the Kaiso-Tonya Program, it is more likely that the communities' needs and requests are actually met/heard.

A third important CSR stakeholder is, or rather should be the government of Uganda. The according policy recommendation is that the support of and the governance structures behind CSR should be improved and strengthened in Uganda. So far, CSR in practice lacks the, yet-desirable support by this stakeholder (see introducing section).

A heightened attention and support of the concept in practice is preferable since it claiming has the potential of relieving effects on its pressing development issues in Uganda. In the case of the Kaiso-Tonya area, essential needs were suddenly in the center of attention on an apparently much higher level. Up to then, the government was responsible exclusively for delivering an infrastructure of for example schools, health centers and roads; and failed in doing so (see study area section). Due to the oil companies' interest and activities in the area; and due to existing regulations; it was possible however to delegate or at least share this responsibility up to a certain point. The possible advantage lies at hand: CSR in practice can contribute to the social and economic development (see CSR concept section). With a CSR-supporting and yet strong economy-regulating governance system in place, CSR can potentially contribute better to the socio-economic development in Uganda.

With these policy recommendations, we can turn to the suggestions for future research. Again, the suggestions for future research are aimed at different stakeholders/research areas. In particular, research propositions will be offered to Tullow Oil and for the wider field of decision research/decision researchers. The ideas for future research by Tullow will be presented first:

If the company seeks to maintain a high level of profitability and operability, it needs to find answers to various questions. Some of the questions which arose during research accordingly strike as critical: Referring to one of the policy recommendations earlier, Tullow could seek answers to the question why their CSR actions are not perceived in the way Tullow has

claimed them to be carried out. Where are the errors in the communication flow, the execution of CSR actions or other relevant areas, associated with the Kaiso-Tonya Program? And how can they be tackled? Research on these questions can be connected with the remaining question up to what level it is 'necessary' to fulfill the society's expectations in order to continue meeting its own business goals. Accordingly, Tullow also needs to assess which of the expectations are most relevant to the achievement of these goals. The answer to the latter question will also supposedly be closely linked to the answer of the question who the most relevant society stakeholders are. Although these questions may not be new to Tullow entirely, it is important that Tullow continuously seeks answers to these questions. Summarizing, Tullow can carry out research on these issues in order to improve/maintain its economical and social standing.

The other subject which still requires research is CSR decision research. Due to the case study design of this research, it was neither possible nor aspired to fill the detected research gap on organizational CSR decision making. Therefore, it is highly desirable to continue researching on the same knowledge gap. It is suggested here that research on other cases with a similar or different approach should be conducted in order to possibly achieve a higher level of knowledge on this area. A high level of knowledge would make the development of a fitting model much easier which could then be tested again through quantitative or qualitative research.

With the above suggestions for further research, this final chapter can be closed as all final remarks and research conclusions have been presented.

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Appendices

Appendix No. 1 - Process of Data Analysis of Collected Data for Research Question 1.5

Within the process of data analysis, it was helpful to sort the different forms of involvement into categories. This allowed me to keep an overview on the differences of perceived involvement in the CSR project/program decision-making processes. The main categories were based on the question of whether the community members perceived any involvement in these processes at all. Based on all answers, I found two categories: 1) non-participants and 2) participants in the CSR project/program decision-making processes. The former category represents all interviewees who I detected not feeling involved in any degree in the decision-making processes. The latter category represents all interviewees who I detected feeling involved on some level. For the category “participants”, I also developed sub-categories, which gave further insight on the specific level of involvement. Based on my data analysis, I formed the sub-categories a) participants-as-consultants and b) participants-as-deciders.

These sub-categories are based on the earlier findings on Tullow’s described decision-making processes. Earlier in this section, I explained that Tullow consults with stakeholders such as local communities on an initial stage of decision-making on CSR programs/projects. The main consultation tool is the EIA process with its mandatory stakeholder meetings. There, the communities can raise concerns regarding development activities as well as demands and ideas for CSR investment. The discovery of a consultation stage was basis for sorting responses from the communities. Whenever the community interviewees reported that they noticed this form of consultation meetings, I sorted them under the category “participants” and the sub-category “participants-as-consultants”. Regarding the development of the second sub-category, I based this development on my earlier finding that there are some who are in control of the decision process and/or the decision. Therefore, I developed a category that would summarize all community responses when they perceived that they participated in the decision-making itself.

Appendix No. 2 – Awareness-Test of Program Activities

The CSR activities the communities were supposed to mention were the ones that were identified in the beginning of this section²⁸. So, if an interviewee mentioned at least one out of 11 CSR projects/programs Tullow listed, I could interpret that the communities are probably aware of the Program.

In the test, it was more important to find out if the activity was noticed. If Tullow was identified as the implementing company was of secondary importance, however. This rule was based on the earlier finding that Tullow cooperates with a number of partners during the implementation of the projects (see earlier in the section). Hence, it is understandable if the interviewees did not notice the names of the implementers but rather the activity itself.

²⁸ 1) road construction, 2) HIV/AIDS/health program, 3) health center construction, 4) safe water supply, 5) life rescue, 6) supply of schooling and school construction material, 7) capacity building of education stakeholders, 8) tree plantation, 9) social enterprise program, 10) energy-saving stoves and briquettes, 11) honey harvest and vegetable gardening.

Appendix No. 3 – List of Suggested and Noticed CSR projects

List of Tullow's suggested CSR projects	Interviewees who noticed the CSR project
1. Road construction	C, D, E, I, J, K, L, M, N O, P, Q, R, T (14)
2. Health center	B, C, D, E, G, I, L, M, N, O, P, Q, R, S, T (15)
3. Safe water supply (boreholes)	B, C, D, E, H, I, J, K, L, M, N (11)
4. Safe Water supply (water tanks)	-
5. HIV/AIDS/health program (peer educators)	B, G, H, O, R (5)
6. Life guards	B, E (2)
7. Schooling material	-
8. Construction/material schools	B, C, D, H, L, N (6)
9. Capacity building education stakeholders	-
10. Tree plantation	C, E (2)
11. Energy-saving stoves/briquettes	-
12. Honey harvest	B, E, F (3)
13. Vegetable gardening	-

Appendix No. 4 - Interview Catalogue for Tullow Employees

Company assessment

- How many people are employed at the company?
- What is the company's annual revenue (net/gross)?
- Where does the company operate (geographically)?
- How long has the company been in business in Uganda?
- Who is/are the owner(s) of the company?

Interviewee assessment

- What is the position/responsibility of the interviewee in the company?
- How long has the interviewee been working in the company?
- What is his/her relationship to the companies' CSR?
- How long has the interviewee been working with CSR?

CSR perception

- How does the company define CSR?

CSR activities

- What are the CSR activities of the company in Uganda?
- What are the CSR activities of the company in Hoima District?
- How long has the company been doing CSR in Uganda?
- How long has the company been doing CSR in Hoima District?
- What is the background for the activities in Uganda/Hoima?
- Did the set of activities change over the years? Reasons?
- Will the company continue doing CSR in Hoima?
- What are the current resources for CSR in Hoima?

Decision-making on CSR – CSR organization structure

- What is the organizational structure of the company?
- What are the stages of decision-making and management for CSR?
- Are the stages different from other business decision processes? How?
- What stakeholders were involved in the decision-making?
- What was the background for involving them in the decision-making?
- How much do the CSR activities have influence on stakeholders?

Decision-making on CSR focus

- What does the company focus on within CSR?
- Who decided on the focus?
- What is the rationale for the selected focus?

Do they prioritize one focus before others? Reasons?
Has the focus changed over the years? Reasons?
Did someone or something influence their focus? Who/What?

CSR Strategy

What is the companies' CSR strategy?
Is there a link between CSR and business strategy?
Does the company use its core competencies for CSR activities?
Has the strategy changed over time? Reasons?
Did someone or something influence their strategy? Who/What?

Knowledge about CSR and information flow

What sources of information does the company use for CSR?
What resources does the company have to allocate knowledge about CSR?
Does the company have internal or external advisors/consultants on CSR?
Who are the advisors/consultants?
How does the company perceive the information flow between the local communities and the decision-makers on CSR?

Impact assessment

Does the company have clear indicators and targets for CSR performance?
Do they have a monitoring/reporting system for CSR?
Are all the decisions on CSR being executed?
Do the decisions match the expected outcomes for CSR performance?
Are there problems alongside the fulfillment of CSR decisions? Which?
Do you think it is necessary to improve the decision structures for CSR? Where?
Do they see a connection between profits and CSR performance?
Do they see a connection between the level of customers and CSR performance?
Has the budget for CSR been increased over the time? Reasons?

Appendix No. 5 - Interview Checklist for Community Members

1. Name
2. Age
3. Main source of income
4. Size of household
5. Village
6. Parish
7. Time spent in Parish
8. Noticed arrival of Tullow
9. Noticed start of CSR activities
10. Perceived CSR activities of the company (time, type)
11. Perceived background for CSR activities
12. Community involvement in CSR decisions (times, forms, numbers)
13. Community involvement in CSR activities (times, forms)
14. Perceived influence on CSR decisions
15. Noticed quality of activities
16. Biggest problems in everyday life
17. Noticed changes on personal scale (money, lifestyle)
18. Noticed changes on community scale
19. Suggestions for improvement