ORIGINAL ARTICLE | OPEN ACCESS

Informal Institutions and Multinationals' Drive Towards Sustainable Development Goals (SDGs): A Dark-Side Perspective

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ABSTRACT

This study explores the influence of informal institutions (including its dark side) on multinational enterprises (MNEs) in promoting sustainable development goals (SDGs) in a developing nation. Using qualitative interviews, we find that informal institutions, including "*crime*" and "*corruption*," increase telecommunication MNEs' support of SDGs. Our findings underscore the critical role of understanding and harnessing informal institutions, showcasing their significant impact on shaping the actions and contributions of MNEs. This research not only contributes to institutional theory but also provides empirical evidence of MNEs positively influencing local communities for sustainable development including *socially embedded projects*, *knowledge externalities*, and *rural infrastructure*. The study advocates for a collaborative approach involving government, local communities, and MNEs to ensure the effective implementation of SDGs. Consequently, the study offers valuable insights for policymakers, academics, and practitioners navigating the complex dynamics of MNEs' involvement in SDGs within developing countries.

1 | Introduction

Existing literature has continued to suggest how businesses can successfully contribute to achieving the United Nations (UN) sustainable development goals (SDGs), particularly in developing economies that face interrelated grand challenges including climate change, poverty, hunger, unemployment, and good health (Buckley, Doh, and Benischke 2017; Castellani et al. 2023; Mio, Panfilo, and Blundo 2020; United Nations 2015). The goals are at the core of the UN Agenda for sustainable development plan, which was ratified and adopted by all UN member states in 2015 to promote inclusiveness and foster innovation for all, especially those within the bottom of the pyramid (Basu et al. 2021; Kolk, Kourula, and Pisani 2017; Montiel et al. 2021; United Nations 2015). An important feature of the 2030 UN Agenda is the strong emphasis on the central role of businesses, working with other stakeholders, in the achievement of sustainability, and development (Ghauri and Cooke 2022).

How multinational enterprises (MNEs), given their global nature, can play a central role in the achievement of SDGs across the world has been a subject of interest for a number of scholars in international business and international management literature (Eang, Clarke, and Ordonez-Ponce 2023; Umoru, Udie, and Udeozor 2024). Prior studies largely acknowledged that MNEs have a unique role in pursuing SDGs (Montiel et al. 2021; Wood et al. 2021). For instance, MNEs could contribute to financing infrastructure (D'amelio, Garrone, and Piscitello 2016; Denoncourt 2020), the provision of sector-specific expertise and knowledge transfer (Berrone et al. 2019; Van Tulder et al. 2021),

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increase in positive externalities (Mio, Panfilo, and Blundo 2020), managerial and enforcement capacity, and a willingness to take higher risks (Rygh, Chiarapini, and Segovia 2021).

In this study, building on institutional theory defined as the "rules of the game" (North 1990, 3), we explore how informal institutions, referred to as unwritten rules, influence MNEs' support for the uptake of SDGs in a developing country. This focus is important because the institutional environment in developing economies, particularly those of sub-Saharan Africa (SSA) like Nigeria, has a prevalence of strong and dark informal institutional attributes such as crime and corruption (Adegbite 2015; Bu, Luo, and Zhang 2022; Cuervo-Cazurra 2016; Holmes Jr et al. 2013; Nakpodia et al. 2024; Lashitew 2021). These forms of informal institutions can pressure MNEs to support SDGs. Investigating these informal institutions relative to sustainable development has largely been overlooked in favor of formal institutions such as the role of national government policies (Horn and Grugel 2018; Oh, Shin, and Ho 2023; Selmier II and Newenham-Kahindi 2021; Van Zanten and Van Tulder 2018), supranational institutions such as UN and World Bank (Chimhowu, Hulme, and Munro 2019; Lashitew 2021) and the support of top management team (TMT) of SDGs (Kiefner, Mohr, and Schumacher 2022). Yet, doing so is important to extend knowledge of the role of MNEs in achieving the SDGs and their role as sustainable development agents from the perspective of a developing economy (Heras-Saizarbitoria, Urbieta, and Boiral 2021; Montiel et al. 2021). Therefore, this study aims to address an overarching research question: how do informal institutions influence MNEs' support of UNs' SDGs in a developing country?

Research suggests that informal institutions can help fill the gaps left by weak formal institutions in developing countries, including Nigeria (Adomako et al. 2019; Ashiru et al. 2024; Sun, Zhang, and Meng 2023). It is, therefore, imperative that research is undertaken to provide an understanding of the role of informal institutional attributes, including crime (Bu, Luo, and Zhang 2022) and corruption (e.g., bribery) (Rygh, Chiarapini, and Segovia 2021) in the advancement of SDGs in developing countries. Such a fine-grained understanding of informal institutions would help MNEs to recognize the host (developing) country's needs and help them to devise strategies that effectively contributes towards SDGs (Liou and Rao-Nicholson 2021; Saka-Helmhout, Chappin, and Vermeulen 2020). Indeed, research suggests that it is the limited understanding by MNEs of the institutional contexts or local realities that curtails their ability to support SDGs in developing economies effectively (Cuervo-Cazurra et al. 2021; Rygh, Chiarapini, and Segovia 2021; Van Tulder et al. 2021).

Our study makes several key contributions to extant literature. Firstly, our study deviates from much of the existing literature that has used an institutional theory lens to evaluate MNEs and SDGs interaction. The existing literature mostly focuses on the influence of formal institutions (Chimhowu, Hulme, and Munro 2019; Horn and Grugel 2018; Oh, Shin, and Ho 2023; Olwig 2021). In stark contrast, we contend that informal institutions such as corruption have pressured telecommunication MNEs to allocate their financial resources toward social initiatives instead of engaging in bribery. Although existing studies have characterized developing nations, with Nigeria being a prominent example, as inherently corrupt (Uhlenbruck et al. 2006), telecom MNEs set up "*community funds*" to address the pressing needs of the communities, exemplified by their interventions during the unprecedented challenges posed by the COVID-19 pandemic. Secondly, our empirical findings on "*socially embedded projects*" built in the community help mitigate the liability of foreignness and outsidership (Johanson and Vahlne 2015; Vahlne, Schweizer, and Johanson 2012) that necessitated the intention to cause crime and vandalize assets belonging to MNEs (Vaccaro and Palazzo 2015). Thirdly, we contribute to the literature on MNEs engagement with SDGs that often link MNEs to easily achievable SDG targets, the concept of "doing good" (Horn and Grugel 2018; Van Zanten and Van Tulder 2018; Olwig 2021). We reveal that telecommunication MNEs in Nigeria are actively engaged in SDGs that extend beyond their conventional operational scope, realizing SDGs such as constructing schools (SDG4), hospitals (SDG3), drilling boreholes (SDG3), promoting employment (SDG1), and providing support during the COVID-19 pandemic (SDG2). Finally, we contribute to the existing literature that has underscored the necessity for further empirical research regarding the role of MNEs within the local economy to realize SDGs (Zucchella, Sanguineti, and Contino 2024) from a developing country perspective (Umoru, Udie, and Udeozor 2024). Our findings show that investments aimed at improving technological literacy not only fulfil the immediate objective of attaining SDGs but also cultivate a reservoir of proficient talent for employment, thus benefiting MNEs, local enterprises, and governmental entities; thereby enriching the emerging discourse on entrepreneurial ecosystems in the local economy (Audretsch et al. 2019; Ogundana et al. 2023; Umoru, Udie, and Udeozor 2024).

The remainder of this article is organized as follows. First, we review the theory and literature underpinning our research enquiry, followed by the methodology we adopted. Thereafter, we present our findings, discussions, and conclusion.

2 | Theoretical Background

2.1 | Institutions in the Developing Economies

In the scholarly exploration of societal organization, institutions are generally described as "humanly devised constraints or the rules of the game" (North 1990, 3), underscoring their fundamental role in shaping human behavior and interaction. The dichotomy of institutions into formal and informal dimensions further elucidates their nuanced nature (North 1990). Formal institutions, comprising codified laws and regulations, represent the written foundation of societal order (Bu, Luo, and Zhang 2022; North 1990). Conversely, informal institutions encapsulate the unwritten yet collectively acknowledged rules, norms, and constraints (North 1990). This duality assumes heightened significance in the context of developing countries, particularly within the African region, where formal institutions often exhibit fragility or non-existence (Berrone et al. 2020; Boddewyn and Peng 2021).

This deficiency is notably linked to the absence of robust market-based institutions and their enforcement mechanisms

(Gërxhani and Cichocki 2023), manifesting in weak adherence to laws and regulations deriving from formal institutions (Amoako 2018). In this milieu, the inadequacies of formal institutions create a void, ingeniously filled by the ascendancy of informal institutions (Amaeshi, Adegbite, and Rajwani 2016; Nakpodia et al. 2024; Ogundana et al. 2023). This transition highlights the pivotal role of unwritten norms and shared constraints in regulating socio-economic dynamics, particularly in the developmental landscapes of Africa. Yet, informal institutions have received limited attention in the international business (IB) literature relative to formal institutions within the context of developing economies (Bu, Luo, and Zhang 2022; Dau et al. 2022). Nevertheless, research suggests that even within developed economies characterized by strong formal institutions, informal institutions exert considerable influence. For example, Keig, Brouthers, and Marshall (2015) identified a correlation between elevated levels of informal institutions such as corruption and an increase in corporate social irresponsibility (CSiR) among MNEs. Conversely, informal institutions can also serve a positive role, as Ahen and Amankwah-Amoah (2018) found that developed economies with more robust informal institutions often exhibit corporate social responsibility (CSR) practices aimed at authentic sustainability and responsible innovation, propelled by a more vigorous regulatory, political, and governance environment. Therefore, strong informal institutions, encompassing social norms, traditions, and expectations, can effectively enhance formal institutions in fostering ethical business practices (Adegbite et al. 2020; Amaeshi, Adegbite, and Rajwani 2016; Amoako 2018). Within the tapestry of developing economies, the call for an investigation into the roles and impact of informal institutions on international business continues to gain momentum (Boddewyn and Peng 2021; Bu, Luo, and Zhang 2022; Ogundana et al. 2023).

Research continues to explore the diverse facets of the relationships between informal institutions and foreign firms (e.g., Bu, Luo, and Zhang 2022). Notably, studies reveal that informal institutions in the home country act as moderators, influencing the connection between multinational enterprises' internationalization efforts and their performance outcomes (Marano et al. 2016). Parallel research streams investigate the role of informal institutions in shaping various aspects of MNEs' operations, encompassing location choice (Fuentelsaz, Garrido, and Maicas 2020), international strategy (Dau et al. 2022), firm innovation (Weng et al. 2021), international contracting (Brockman et al. 2020), ability to commit to the host countries (Bu, Luo, and Zhang 2022), and overall performance (Zhao and Tan 2021). This multifaceted exploration contributes to a nuanced understanding of the intricate interplay between informal institutions and the strategic decisions and outcomes of foreign firms in the developing world.

Overall, existing scholarly work on informal institutions has predominantly concentrated on their cultural and ethical aspects (Dau et al. 2022), emphasizing their constructive role in complementing formal institutions (Danquah and Sen 2022; Onuklu et al. 2021). However, a noteworthy gap persists in the exploration of informal institutions that not only compete with but also contravene formal regulations, constituting the "dark side" of informality (Bu, Luo, and Zhang 2022). While prior research has examined negative instances of informal institutions,

such as corruption or crime in specific locales (e.g., Boddewyn and Peng 2021), a comprehensive understanding of the broader impact of these dark side practices on foreign firms remains elusive (Bu, Luo, and Zhang 2022). This study contends that a systematic analysis of how such negative informal institutions affect foreign firms is both theoretically and practically imperative. The dual nature of institutional risks faced by foreign firms, stemming from both formal and informal dimensions, underscores the urgency of scrutinizing the darker aspects of informal institutions (Bu, Luo, and Zhang 2022; Danquah and Sen 2022). This research aims to contribute to the nuanced comprehension of the intricate interplay between informal institutions and their repercussions on the operations of foreign firms.

2.2 | The Dark Side of Informal Institution: Crime and Corruption

Bu, Luo, and Zhang (2022) conceptualized the dark side of informal institutions as latent norms and regulations that defy formal legal frameworks, offering unwritten "rules of the game" that intricately shape corporate strategies. Negative instances of the dark side of informal institutional attributes have been identified in recent research comprising crime (Boddewyn and Peng 2021), corruption (Rabbiosi and Santangelo 2019), informality (Bu, Luo, and Zhang 2022), exclusion and discrimination (Narula 2019), social fragmentation (Brandl et al. 2021), patrimonialism (Helmke and Levitsky 2004; Sauerwald and Peng 2013), nepotism, and cronyism (Hudson and Claasen 2017). For example, patrimonialism introduces elements of patronage and personal ties, embedding traditional authority structures and personal relationships into formal organizational frameworks (Helmke and Levitsky 2004). This can lead to a lack of adherence to formal bureaucratic structures, affecting efficiency and thus weakening accountability mechanisms within organizations (Jakiela 2011; Ogundana 2022). In some instances, the interaction of MNEs and informal institutions can contribute to fragmentation and discrimination in developing economies (Brandl et al. 2021). This fragmentation and discrimination often arise from the disruption of local community structures (e.g., land acquisitions for natural resources) and the exacerbation of inequalities, which are critical components of informal institutions in these regions. Given that MNEs often encounter institutional voids in developing economies where formal market-supporting institutions are lacking, informal business practices, such as nepotism, can become prevalent as nepotism significantly influences the hiring practices of MNEs in developing countries (Mattingly 2016). Some MNEs choose market avoidance to navigate these conflicts, while others may engage in trading favors, which can serve as a pragmatic approach to fill institutional voids (Jain, Gál, and Orosz 2022). Although the above mentioned attributes of informal institutions are important, this study focuses on crime and corruption because in developing economies, particularly in the African region such as Malawi, Uganda, Mozambique, Cameroon, and Nigeria, exhibit alarmingly high incidences of crime, bribery, and corruption, as per the Global Competitive Index. Despite these practices violating formal laws, their prevalence in developing countries necessitates foreign firms to anticipate and navigate these challenges adeptly (Bu, Luo, and Zhang 2022). This study contends that crime, corruption, and bribery epitomize the dark side of

informal institutions, contradicting formal regulations while concurrently shaping the behavioral landscape of foreign firms in developing country contexts (Boddewyn and Peng 2021).

2.2.1 | Crime

In alignment with insights from criminology literature, our characterization of crime encompasses intentional acts that violate criminal law (Lamond 2007). Crime, a multifaceted phenomenon, manifests in various acts and forms (Pittiglio 2024). This study delves specifically into crimes with direct ramifications for businesses, encompassing theft, robbery, vandalism, or arson occurring within a firm's premises. Despite a general decline in crime rates across developed countries over the years, the most severe crime challenges now surface predominantly in developing nations (Global Organized Crime Index 2023). For instance, Africa (including Congo, Nigeria, South Africa, and Kenya) ranked among the top two regions, alongside Asia (including Myanmar, Iraq, and Afghanistan), for criminality in the world, as a hotbed of illicit activities and a stronghold for criminal actors, whose influence is aggravated by prolonged conflicts that make the region more vulnerable to the threat of organized crime (Global Organized Crime Index 2023). As for criminal markets, the African region is acutely affected by human trafficking and arms trafficking, which both scored 7.78, the highest regional averages in the world for these types of crimes (Global Organized Crime Index 2023). These criminal activities emerge as socially costly byproducts, stemming from the ramifications of excessive inequality, and poverty resulting from uneven or irregular economic development processes (Bu, Luo, and Zhang 2022). When crime permeates society on a widespread scale, addressing criminal activities becomes an informal norm, significantly shaping firm operations (Vaccaro and Palazzo 2015). The repercussions of high crime rates extend beyond the criminal activities themselves, incurring liability of foreignness and outsidership, that is, additional cost incurred by foreign firms due to unfamiliarity with the environment (Vahlne, Schweizer, and Johanson 2012; Zaheer 1995). These encompass financial losses due to criminal activities, increased security expenses, and sometimes exerting a detrimental influence on the likelihood of firms surviving (Bu, Luo, and Zhang 2022; Pittiglio 2024). Research suggests that firms, particularly, MNEs are often required to do more to be socially embedded (i.e., MNEs' ties to the community) in their host community to reduce cost and gain legitimacy (Granovetter 1985; Meyer, Mudambi, and Narula 2011; Oh, Shin, and Ho 2023).

2.2.2 | Corruption

Corruption, a pervasive form of economic crime, is notably prevalent in developing countries. For instance, several developing countries (including Somalia 180/180, Syria 178/180, South Sudan 178/180, Yemen 176/180, Chad 167/180, Congo 164/180, Zimbabwe 157/180, and Nigeria 150/180) score lowest in the global corruption index (Transparency International 2022). With regards to public corruption, many parts of Central Asia, Middle East, North Africa, and Sub-Saharan Africa are characterized by illicit activities orchestrated by governmental officials or politicians who wield their

power in exchange for financial or non-financial gains (Bahoo, Alon, and Paltrinieri 2020; Transparency International 2022). The roots of corruption lie in informal normative institutions, carrying a substantial tacit component, and are often fueled by the inadequately enforced or absent regulatory frameworks (Ogundana et al. 2023; Shaheer et al. 2019). Organizations employ various tactics, including bribery, kickbacks, and embezzlement of funds, to exploit public power for private benefits (Spencer and Gomez 2011). Although corruption is inherently illegal, its reach extends beyond political and governmental realms to encompass industrial and market service organizations. This study approaches corruption as a societal-level issue, exerting pressure on firms to engage in informal payments to facilitate business operations. Addressing corruption has become a widely shared social norm in developing countries due to its pervasiveness (Uhlenbruck et al. 2006; Umoru 2019). Existing research indicates that corruption significantly influences foreign firms' entry strategies (Collins and Uhlenbruck 2004; Uhlenbruck et al. 2006), the flow of foreign direct investment (FDI) (Spencer and Gomez 2011), and the behaviors of subsidiaries (Keig, Brouthers, and Marshall 2015). This underscores the critical importance of understanding and addressing corruption's far-reaching impacts on various facets of business and international economic activities.

2.3 | Multinational Enterprises (MNEs) & Sustainable Development Goals (SDGs)

The 17 SDGs (see Table A1) established by the United Nations serve as a comprehensive framework to tackle humanity's most urgent challenges, encompassing poverty, hunger, unemployment, good health, climate change, and inequality (Buckley, Doh, and Benischke 2017; United Nations 2015). These goals are underpinned by the fundamental principle that sustainable development necessitates a harmonious equilibrium between economic prosperity, social well-being, and environmental preservation (Muschett 2017). They serve as a guiding framework for nations and international organizations in their pursuit of sustainable development (Castellani et al. 2023; Mio, Panfilo, and Blundo 2020). However, evidence shows that SDGs face several significant limitations that hinder their effectiveness in achieving global development including challenges that stem from uneven progress across goals, cultural, and lack of political will, particularly in developing countries (Caiado et al. 2018; Richardson 2024).

Despite these challenges, MNEs can play a crucial role in advancing SDGs. Evidence shows that MNEs' engagement and interaction with SDGs are demonstrated like their CRS activities and their collaboration with the local economies and sectors in their host countries (Adegbite 2015; Igwe et al. 2018; Nakpodia et al. 2024; Uba, Hasan, and Mshelia 2023). For example, in a thematic analysis of MNEs' CSR and SDGs in Myanmar, Rao-Nicholson, Thein, and Zhong (2024) show that in countries with institutional weaknesses, MNEs often engage in CSR activities that align with the SDGs, although these activities sometimes focus more on generating positive externalities rather than addressing negative ones. Other studies show engagement across local economy and sectors. Zucchella, Sanguineti, and Contino (2024) demonstrate that collaborations between MNEs

and smaller entrepreneurial ventures within the local economy, particularly in the energy sector, are crucial for addressing specific SDGs like affordable and clean energy (SDG7). In the financial sector, MNEs such as insurance companies, are expected to integrate sustainability into their core operations, aligning global strategies with local practices to support the SDGs effectively (Pranugrahaning et al. 2023). Overall, MNEs are progressively immersing themselves in the pursuit of SDGs, a strategic engagement that not only enhances their operational performance but also significantly bolsters their acceptance and legitimacy within the various socio-economic landscapes of the countries in which they are embedded. Nevertheless, it is imperative to recognize that the ramifications of MNEs' activities are inherently multifaceted and can exhibit substantial variations that are contingent upon the particular institutional contexts and regulatory environments in which they conduct their business operations.

Increasingly, institutions, particularly formal institutions have played a moderating role in the developed economies by introducing policies mandating MNEs to uphold environmental and social safeguards (Van Zanten and Van Tulder 2018). By adhering to these governmental directives, MNEs in developed regions contribute to SDGs through innovative practices and adherence to international sustainability standards (Halme et al. 2020; Liou and Rao-Nicholson 2021; Waal, Thijssens, and Maas 2021). Olwig (2021) and van Zanten and Van Tulder et al. (2021), in their examination of European firms, noted that businesses compliant with government policies align their efforts with specific SDGs corresponding to their core competencies, such as addressing poverty (e.g., SDG1). This suggests that MNEs in developed nations are dedicated to SDG implementation but prioritize certain goals over others. Policymakers can, therefore, influence MNEs by encouraging them to address specific SDG priorities based on societal needs.

However, it is crucial to note that the situation presents a stark contrast in the context of developing nations, particularly within the sub-Saharan African region, where governmental policies, coupled with the political commitment exhibited by various institutional stakeholders, may not sufficiently facilitate or promote the effective integration and adoption of SDGs by MNEs operating within this unique socio-economic landscape (Horn and Grugel 2018; Stevens and Newenham-Kahindi 2021). Within this scenario, prevalent contextual characteristics in the developing world, such as corruption, crime, and violence, contribute to challenges like poverty, underdeveloped infrastructure, and inadequate social amenities (Ferronato and Torretta 2019; Siegel and Lima 2020). In light of these challenges, research indicates the importance of policymakers identifying potential SDG-related projects in the local environment (Rao-Nicholson, Thein, and Zhong 2024). As MNEs expand their operations, engaging with SDGs becomes crucial, and policymakers can play a role in supporting MNEs in policy implementation (Nakpodia et al. 2024; Liou and Rao-Nicholson 2021). For instance, Cole and Broadhurst (2021) assessed the impact of SDGs in mining communities in South Africa, revealing that a significant proportion of residents in these areas face deprived conditions with limited access to healthcare, clean drinking water, and education. Such circumstances can lead to increased crime rates and community dissatisfaction (Ahworegba, Garri, and Estay 2022). Therefore, government intervention in providing guidelines on suitable projects for MNE investments is essential.

Existing research highlights that the absence of effective and robust institutions overseeing and facilitating MNEs' adherence to SDG policies leads to institutional voids in developing countries (Umoru, Udie, and Udeozor 2024; Udeozor 2020). This void, in turn, creates space for the involvement of informal institutions (Adomako et al. 2019; Amoako 2018; Umoru 2019). Notably, the literature has largely overlooked the role of informal institutions, particularly their dark side, in relation to achieving SDGs (see Figure 1). This gap is significant, as emphasized by Selmier II and Newenham-Kahindi (2021) and Belso-Martínez, López-Sánchez, and Mateu-García (2018), who underscored the importance of assessing how MNEs engage with their local host communities. Given the prevalent challenges such as high poverty rates, inadequate healthcare facilities, elevated crime rates, hunger, and mortality in these communities, investigating the dark side of informal institutions becomes imperative. This paper seeks to contribute to this underexplored perspective by unravelling the nuances within a developing country and examining how MNEs contribute to SDG achievement—an aspect that has received limited attention in existing literature.
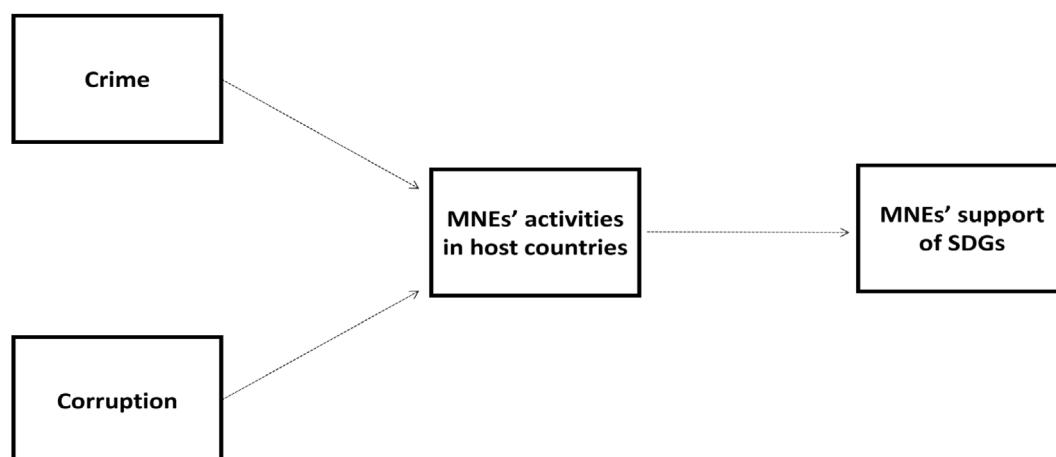

FIGURE 1 | Proposed conceptual framework. Authors' idea based on existing literature.

3 | Research Design and Method

To address the above question, we conducted a multilevel analysis combining micro and macro data involving 39 in-depth interviews of key stakeholders, including executives of five telecommunication MNEs, two government agencies, and three host communities in Nigeria. We also collected many artefacts, including minutes of meetings, government gazette, annual reports, and the World Bank and United Nations reports which we used to triangulate the interview data. We thematically analyzed all using NVivo and a priori codes.

Given the exploratory nature of our research question, we embraced a qualitative methodology to delve into the lived experiences of key stakeholders within MNEs. The focus was on comprehending how the dark side of informal institutions influences MNEs in achieving SDGs within developing economies (Denzin and Lincoln 2011; Strauss and Corbin 1998). Opting for an inductive approach, we aimed to address the limited attention devoted to understanding the role of the dark side of informal institutions in shaping MNEs' pursuit of SDGs in a developing economy context, including Sub-Saharan Africa (Boddewyn and Peng 2021). Drawing inspiration from Strauss and Corbin (1998), we implemented an iterative process during data collection and analysis. This involved navigating back and forth between these two stages, allowing us to uncover underlying patterns, interrelationships, and intricacies. The iterative process facilitated a thorough exploration of differences in the "lived experiences" of key stakeholders in MNEs, with a particular emphasis on scrutinizing contextual issues and interactions. Overall, our chosen methodology sought to provide a nuanced understanding of how the dark side of informal institutions shapes MNEs' endeavors toward achieving SDGs in the context of developing economies.

3.1 | Research Context

The research context of this study is the Nigerian telecommunication sector. It is worth noting that Nigeria has taken a leading role in the liberalization of the telecommunication sector across the African continent, which has subsequently developed into the largest telecommunications market on the continent, boasting an impressive total of over 222 million mobile subscribers, up from 195 million the previous year (Global System for Mobile Communications Association-GSMA 2024). A figure that significantly surpasses those reported by both South Africa and Kenya (Statista 2024). Furthermore, projections suggest that the Nigerian telecommunication technology industry is expected to demonstrate a remarkable compound annual growth rate (CAGR) of 6.17% from 2024 through 2028, which would culminate in a substantial market volume estimated at US\$23.9 billion by the year 2028 (Statista 2024). Championing this growth is the widespread implementation of 5G innovative technology. At present, Nigeria and South Africa represent the only African nations within the top 20 global markets for 5G adoption (Global System for Mobile Communications Association-GSMA 2024). Projections indicate that the uptake of 5G will continue to accelerate in the forthcoming years, potentially constituting 26% of total connections (i.e., 72 million connections), surpassing the average of 22% by the end of the decade (Global System for

Mobile Communications Association-GSMA 2024). As a direct consequence of these developments, Nigeria has emerged as a highly attractive and lucrative market for MNEs operating within the telecommunication sector, attracting the largest share of investment in Africa (United Nations 2020; Umoru, Udie, and Udeozor 2024). Thus, the Nigeria telecommunication sector context offers a useful, but challenging context from which one could generate useful insights regarding progress toward SDGs attainment that could be applied to other developing economies.

Given the complex environment faced by these telecommunication MNEs and the lack of research regarding the informal institutional influence in MNEs-SDGs interactions, the literature suggests that the best way to understand our context is to develop an in-depth exploratory understanding through an inductive approach (Cuervo-Cazurra 2016; Welch et al. 2011). In doing so, we draw on Stake (1995) call for qualitative research taking an interpretivist approach: understanding a phenomenon through the actor's subjective experience of it.

3.2 | Qualitative Method

In this study, we utilized an exploratory qualitative, multi-case-based approach to unravel rich context-specific conclusions that could be theoretically generalized to other developing economies (Eisenhardt and Graebner 2007; Patton 2002). This research approach has a number of favorable aspects when compared to single case studies or survey research. Multiple case study research permits researchers to develop theoretical categories based on replicated observations of the empirical world (Cunningham, Menter, and Young 2017; Eisenhardt and Graebner 2007). Such research provides greater generalizability to theory when compared to single case studies (Eisenhardt 1989). For example, we used the cross-case study data to develop an understanding of people-oriented projects embarked upon by the case companies. We purposefully sampled five telecommunication MNEs see Table A2. These include MNE1 (headquartered in India); MNE3 (headquartered in China); MNE2 (headquartered in the United States of America); MNE4 (headquartered in London but founded in Lagos) and MNE5 (headquartered in South Africa).

The selection of these cases was influenced by the fact that they generate a total of over \$4 Billion in revenue per annum and therefore control over 73% of the telecommunication market in Nigeria (Global System for Mobile Communications Association-GSMA 2024), thus reflecting market dominance in the sector—see Table A2. Key descriptive features of these cases are further explored in Tables A3 and A4, which also detailed their commitment to SDGs. The case companies represent a rich mix of emerging market MNEs, which are of paramount interest to this study. We also considered it to be important to have mixed cases that will capture key experiences of firms' informal institutional influences.

3.3 | Data Collection

The methods of data collection were in-depth interviews, field notes, artefacts, including minute of meetings, government gazette, annual reports, and media reports collected between July and December of 2021. These multiple methods translated into

a triangulation that produced an overall picture of the topic of inquiry and enhanced the validity of our findings (Miles and Huberman 1994). In doing this, the triangulated approach compensated for the usual limitations of the singular method and mitigated the bias that could arise individually (Hammersley and Atkinson 2019). Because of the difficulties often encountered when attempting to access information from large corporations in many African countries (Kamoche et al. 2015), we utilized personal contacts to gain access to senior executive officers within cases. Besides, one of the authors is a past employee of one of the case companies and has useful contacts with senior executive officers within some of the cases. Thus, we utilized this established relationship to gain legitimacy and trust. It was these personal connections within these cases that linked us with other senior officials and executive staff members in other case companies, creating a snowballing effect (Eisenhardt and Graebner 2007; Patton 2002). We recruited some more key stakeholders (including senior government officials and community leaders) through LinkedIn, a professional networking site. Overall, 50 emails and 28 direct messages via LinkedIn platform, totaling 78 were sent but 40 participants agreed to be interviewed. Consequently, 30 semi-structured interviews of 45 min to 1 h each were conducted across all five case companies, seven government officials, and three individuals across three communities-see Table A5. We stopped at this number of interviewees as the researcher noticed reoccurring themes, thereby agreeing that we had attained data saturation (Charmaz 2008). Interviewees were asked questions such as "How do people in the community benefit from your company?" "What type of project do you do for the community? How do the telecom companies provide support for your communities? "What are the challenges you face operating in local communities?". "How does your company respond to community challenges?". Interviews were recorded using a tape recorder and notes were also taken to ensure details were not lost. For ethical reasons, we sought the approval of the Schools of Business, Law and Social Sciences Research Ethics Committee (BLSS REC) of our institution before embarking on data collection. Additionally, the authors informed the participants about the study and asked for their official consent to be involved in the study.

To enhance the rigor of our research findings, we triangulated the interview data with 115 additional secondary archival documents. This included 85 media reports from national newspapers, 20 annual reports, and 4 publicly available government documents as well as 6 min of meetings. The government documents comprised the Nigerian government's SDG policy reports, the Nigeria Civil Society Coalition (NCSC) on sustainable development, the Nigerian Communication Commission (NCC) 2003 Act, the Nigerian Environmental Standards and Regulations (NEREA) 2007 Act. These were deployed in the study in addition to the interviews, thus enhancing the quality of sense making and therefore the robustness and the validity of the conclusions that are derived in our findings.

3.4 | Data Analysis

The integrated data was analyzed using multiple techniques to analyze the interview, field notes, and archival data

(Hammersley and Atkinson 2019). This included case summaries (Patton 2002) and coding procedures (open, axial, and selective) (Strauss and Corbin 1998). We first wrote case descriptive characteristics as well as empirical evidence of MNEs' support of SDGs, which described our findings within each case: MNE1, MNE2, MNE3, MNE4, and MNE5 (see Tables A2 and A3). The summaries of the empirical evidence provided a foundation for developing an understanding of background information and facilitated open coding to establish first order categories (see Figures 2 and 3). These categories included a priori codes when themes resonated with concepts from literature and labels that best denoted meaning in the data, ensuring "terms and languages adequate at the level of meaning of the informants" (Gioia et al. 2010, 8). The analysis involves the extraction of in-case terms from data to constitute the first order themes. Further interrogation was conducted within cases, including iteratively going back to the original data for corroboration. The rigorous interrogation served as a basis for identifying themes that were considered common across all cases and could inform some qualitative generalization (Gioia et al. 2010).

During axial coding we collapsed first order codes into second order categories. This is after achieving much saturation as possible. Coding for second order themes ensures that we see if abstract theoretical levels of themes and phrases could be formulated according to participants' terms. As a result, we came up with phrases such as "boreholes," "donations to schools," "community projects," and "infrastructure provision." Additionally, we were able to explain how issues of "*crime*," as well as "corruption" influence the operations of the case companies. During selective coding, we looked for theory that triangulated the data to form explanations of how competing institutional factors increase the uptake of SDGs by the telecommunication MNEs. These generalized themes informed the process of identifying and building the aggregate construct (see Figures 2 and 3).

This study ensured coding reliability in several ways. First, co-authors met regularly to discuss the findings in order to reach agreement on the framework (Miles and Huberman 1994). These discussions encouraged authors to revisit the data and consider new lines of enquiry to explain relationships between categories. Secondly, we presented our findings to our university research center for review and scrutiny in order to receive expert advice on theory and methodological rigor.

Data analysis continued up to a point of theoretical saturation, until further analysis failed to reveal additional themes (Gioia et al. 2010; Gioia, Corley, and Hamilton 2013). We concluded that the theoretical framework developed accurately represented the story emanating from the data, which then allowed us to configure the themes and concepts developed into a visual representation (Figure 4) (Gioia, Corley, and Hamilton 2013).

To enhance research reliability, we provided a chain of evidence of the research process (Yin 2009). First our data structure shows the systematic process of data analysis, including the development of first order and second order codes and aggregate dimensions (see Figures 2 and 3). The two theoretical categories of macro institutional factors were supported by cases with at
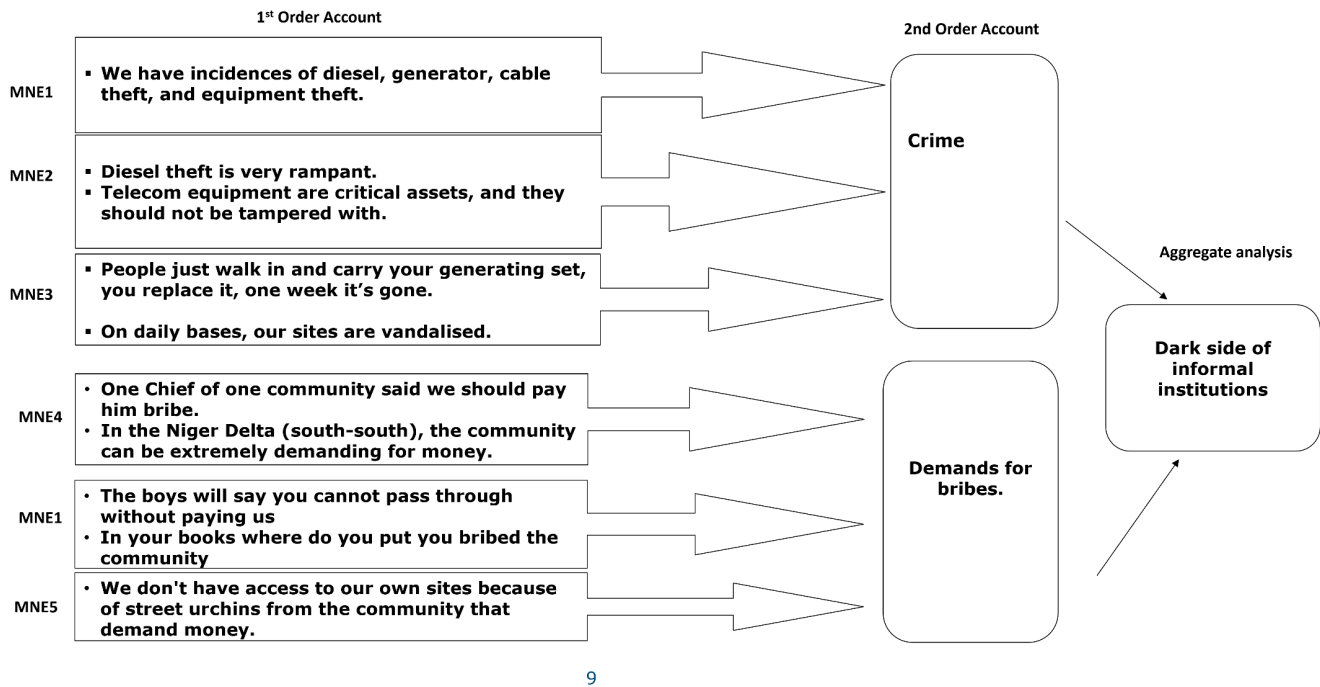
FIGURE 2 | Analytical themes: the dark side of informal institutions. Authors' analysis of factors influencing commitment. [Colour figure can be viewed at wileyonlinelibrary.com]
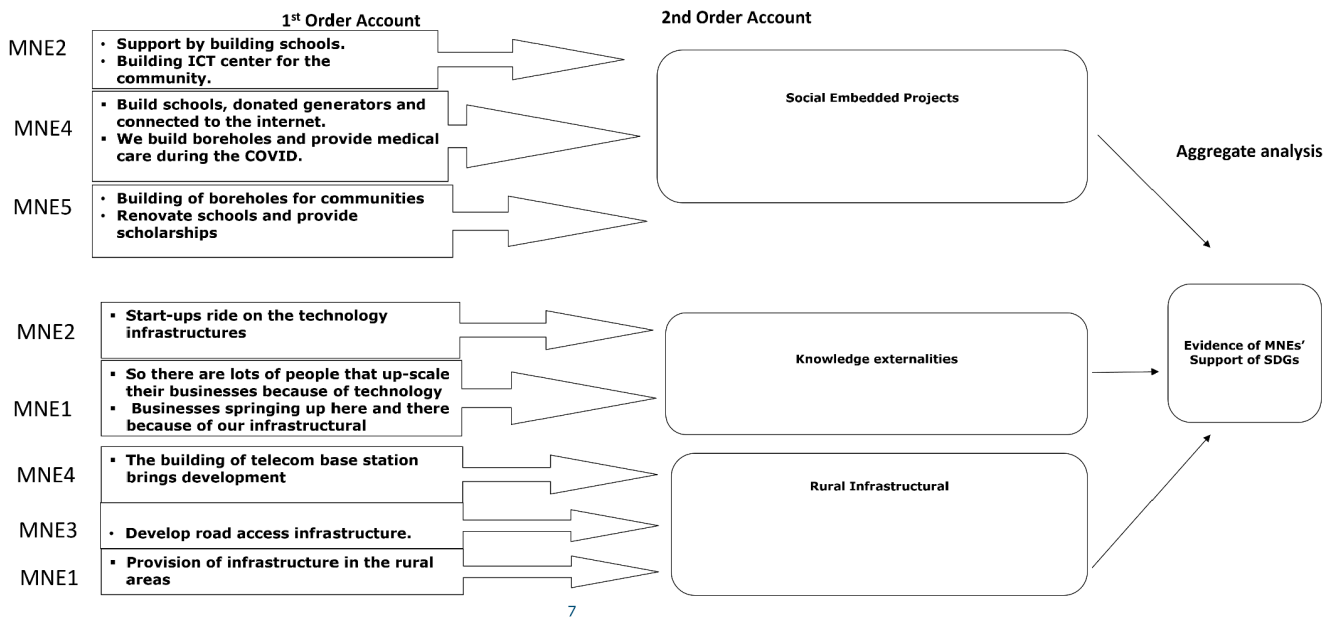

FIGURE 3 | Analytical themes: the MNEs and SDG-related projects. Authors' idea based on data collected. [Colour figure can be viewed at wileyonlinelibrary.com]

least three interviews. Second, we provided evidence of cross-case interview data supporting the aggregate analysis (theoretical categories) (see Figures 2 and 3).

4 | Findings

In this section, we discuss our findings with respect to the role the dark side of informality (crime and corruption) play in influencing MNEs' support of SDGs.

4.1 | Influence of the Dark Side of Informal Institutions

4.1.1 | Crime, MNEs and SDGs

Our analysis of the data suggests insight into the case companies' perspective regarding issues within the business environment that influence the firm to engage with SDG-related projects. We found instances of crime comprising social issues of theft and vandalism as an influential factor that drives telecommunication
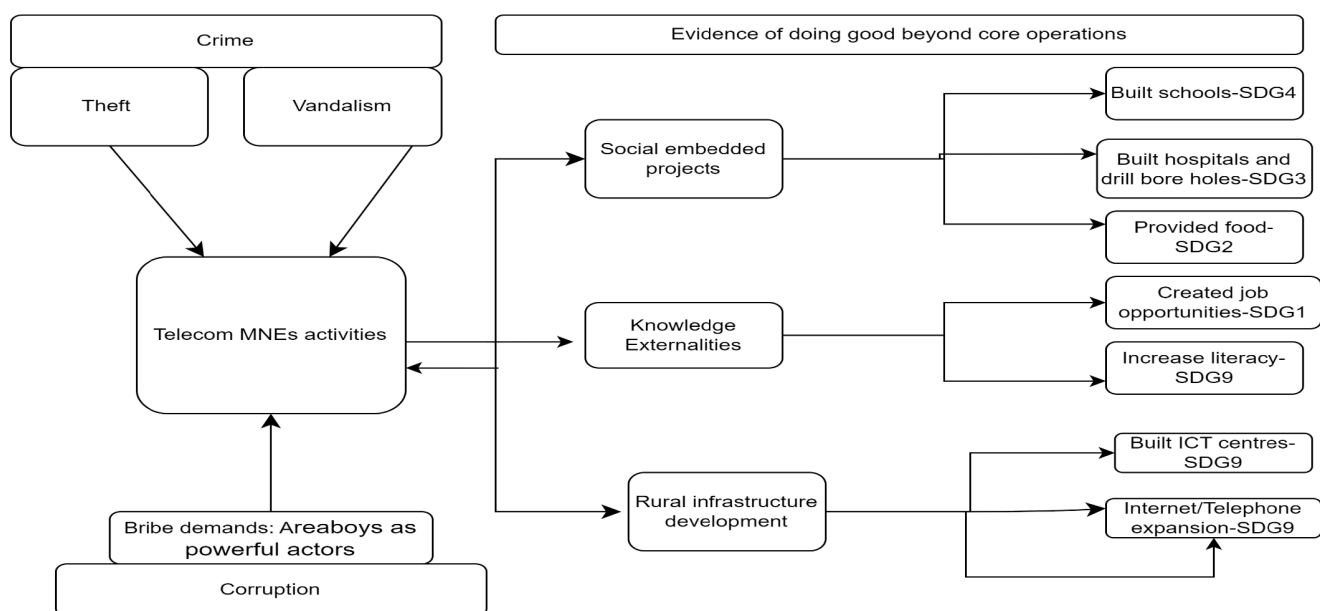
FIGURE 4 | Conceptual framework showing the dark side of informal institutions and MNEs' support of UN's SDGs. Author's ideas based on analysis.

MNEs' engagement with SDGs. Interviewees suggested that act of theft including generator theft, cable theft, and equipment theft are widely prevalent in the community in which they operate. In this informal environment, neither the businesses nor the government can prevent this outcome as the actions of actors in the local host community that engages in theft and vandalism are beyond their control. Recounting their experiences, interviewees said:

> You have incidences of diesel and generator theft and vandalism. Diesel theft is very rampant in the Southeast and the South-south community of Nigeria. Also, there are cable theft and equipment theft.
>
> (Senior Manager, MNE1)

> The sector is facing the huge infrastructural challenge. There have been cases of stealing of generators at the Base Transceiver Stations.
>
> (Principal Manager, NCC)

> People just walk in and carry your generating set, you replace it, one week it is gone. It happens every day in the south.
>
> (Regional Service Manager, MNE5)

The above comments provide accounts from interviewees regarding the crime of theft and vandalism experienced on their site. This action creates a critical infrastructural challenge of their operations in Nigeria, which reduces the extent SDG 9.1 which focuses on developing quality, reliable, sustainable, and resilient infrastructure is achieved to support economic development. Theft and vandalism of telecommunication equipment

are categorized as competing informal institutions that constrain and impede the activities of MNEs in the host country. In Nigeria, telecommunication infrastructure is perceived as the property of the telecommunication companies as such, the interviewees suggested that they want a law to be enacted that views their equipment as national assets to warrant state protection. For the law to be enacted, it has to go through the formal legal institutional procedures that have been found to be weak and lack enforcement mechanism. This therefore suggest the weakness of the formal institutions to protect the property of the telecommunication companies. The implication of their assets not being protected is that effort to attain infrastructural development and expansion may not be attained in a country that is already struggling to meet infrastructural demand.

4.1.2 | Corruption, MNEs and SDGs

Analysis of the data suggests that the community's increasing demands for money necessitated the need to embark on social projects that can appeal to them in order to dissuade cash demand. There is a general belief that telecommunication companies do have a yearly turnover of profit. Interviewees recounted incidents of disruptions to the activities of the telecommunication companies if demands for bribes were not met. These disruptions are orchestrated by non-state actors that can wield enormous powers constraining the activities of telecommunication companies to the extent of stopping operations. For example, the community chiefs and community gangs known in local parlance as "area boys" usually make demands for payment.

> One Chief of one community in Lagos State (commercial capital of Nigeria) said we should pay him bribe. Imagine if you have 10 sites and you are

> requested to pay 2 million naira (£3000) on each site.
>
> (Associate Director, MNE4)

> The communities make life difficult. And you want to run a transparent business, in your books where do you put you bribed the community.
>
> (Head of Legal, MNE2)

The comments above provide illustration suggesting that companies are concerned regarding the rate at which community members demand bribe. There is clearly no business viability in cases where companies are told to pay bribes in several sites where they have their operations. Equally, they are concerned regarding how a transparent business can be conducted because there is no provision in company record books to show bribes were paid to the community. In addition to community demands, there are also instances of "area boys" who often make demands of the companies. For example, some interviews reported that:

> When you get into the community the boys will say you cannot pass through without paying us...They will deny access to this site because that's the way they would get you to acquiesce to their demands.
>
> (Senior Manager, MNE1)

> Area boys who just want to be pacified by diesel or paid cash.
>
> (Compliance and Monitoring Manager, MNE3)

The implication of these comments is that when telecommunication companies make attempts to deliver machinery and diesel to the telecommunication base stations, area boys will stage a blockade preventing access to the stations. The area boys have become very powerful informal institutional actors that wield coercive power that influences the decisions of the companies. In such instances, demands are made for cash payment by the area boys. Failure to meet these demands will further lead to delays in company operations. One interviewee further suggested that *"so people are making demands for cash believing that you would just pay" (Senior Manager Government and Community Relations, MNE5)*. Interviewees attributed the attitude of the communities to corruption perception in the country, "corruption is in our system" *(Regional Manager, MNE1)* as one participant puts it.

4.2 | MNEs and SDGs

The case companies commit to achieving SDG projects due to the influential role played by the informal institutional structure as highlighted in 4.1. As a result, the case companies are engaged in projects to reduce the tension between them and the community. Companies that do not take cautious steps towards strengthening relations with host communities suffer disapproval (Calvano 2008), and thus disrupted operations. Thus, companies engage with communities to lessen interference with their businesses. Some interviews reported by saying:

> We have gone into community projects scheme. That has minimised this incidence with community in certain areas.
>
> (Project Manager, MNE3)

> So when we come to a community, we will ask them, so what is it that you need here? They will reel out that they need schools, hospitals, roads, water, lights (electricity), etc. So we look at the ones we can do because we are not government and we do it because our site is located there so we support.
>
> (Associate Director, MNE4)

The comments suggest that the case companies only get involved in the provision of projects because their operational equipment is located within the community not necessarily because they want to engage in doing good for the people. The projects include investment in social projects; investment in ICT and support for start-ups; and the provision of infrastructure to rural areas.

4.2.1 | Socially Embedded Projects

Analysis conducted on the data revealed that the telecommunication MNEs engage in socially embedded projects such as the construction of boreholes to enable access to good drinking water and the renovation of schools for members of the community. Additionally, they provided scholarships and built hospitals to deliver medical help to host communities and gave support during COVID-19 pandemic. These socially embedded projects are in line with SDG 3 and SDG 4, which focus on good health and well-being and quality education respectively for the host community. The result of such projects is a good reputation and positive relationship with host communities because the company's operations are further embedded with the community thereby reducing the liability of outsidership. Interviewees explain:

> The company has done a lot for Nigerians using our Company Foundation in line with the SDGs, we dig boreholes, renovate schools, provide scholarships, which are given yearly. We also renovate hospitals. All these are free. We have what is called mobile medical vans which we use to go to the hinterlands to carry out medical services, such as eye test, conduct surgeries and give out medications. So lots of this build goodwill and relationships with communities.
>
> (Regional Sales manager, MNE5)

Similarly, other interviewees suggest:

> So when we come to a community, we will ask them so what is it that you need here? They will reel out that they need schools, hospitals roads, water, lights (electricity) and so on. So we look at the one we can do

because we are not government and we do it because our site is located there.

(Associate Director, MNE4)

These comments imply that the provision of the SDG projects is to show a positive outlook before the host community and therefore reduce any form of agitation on the part of the community and not necessarily because they want to do good. However, if deliberate effort is made, substantial positive outcome can be realized because according to a report produced by World Health Organization (2020), only 67% of Nigerians have access to water supply. Similarly, a score card produced by the Civil Society Coalition on Sustainable Development (2021) suggests that 63 million Nigerians have no access to a good source of water supply. Therefore, the intervention of the telecommunication companies in investing in social projects can be viewed as timely in helping to alleviate deficit in social amenities.

Other social endeavors include the provision of employment and monetary donations to communities. Interviewees illustrated how their company provides employment opportunities to reduce poverty in the community. Some interviewees commented that while they await government action to protect their telecommunication installations, they have engaged members of the communities to guard their assets. In a way this step of involving the community members to guard their sites provided jobs for those recruited which is in line with SDG 1-reducing poverty.

We have to guard our site, we get into an agreement by employing community members to protect it.

(Regional Director, MNE1)

In the South-south you now employ the core indigenes to watch over the site and constant security tips so that you don't run into trouble.

(Manager Compliance and Regulations, MNE2)

Wherever we are practising or wherever our businesses is in Nigeria, we would have to manage the security of the place. We would have to pay some certain security agencies to protect you. What they were meant to do originally.

(Head Government and Community Relations, MNE4)

The implication of employing members of the community is that they (community members) understand the environment and therefore have a knowledge of the individuals within the community who have the tendency to commit crime including theft and vandalism. Additionally, involving the community for protection can reduce the tension between them and the host community. Members of the community also corroborated the comments provided by the interviewees at the case companies. The comment below was the account of a community business owner situated around the operation of the telecommunication MNE.

After building the mast, they told me to be taking care of (protect) the masts. This is because my workshop is

located around the mast. The company told us to be taking care of the mast for them. So, I took care of the mast for almost six months. Then I had to withdraw because of time constraints and the small amount I was being paid.

(Community Business Owner)

The comment above illustrated how a business owner guarded/protected the site for about 6 months and stopped due to low pay. This suggests that although members of the community are recruited to protect sites, the amount paid to them is not sufficient and therefore raises concern as to how effective their approach towards doing good in society is if employment cannot contribute to reducing poverty, SDG 1. Research suggests that productive work employment and decent work (SDG 8) for all men and women by 2030 needs to take into account the value inherent in certain jobs if the promise of inclusive sustainable and decent work that can reduce poverty is to be realized (Rai, Brown, and Ruwanpura 2019). Therefore, telecommunication MNEs should ensure that an effective remuneration package commensurate to the value of their productive assets (e.g., telecommunication base stations generate substantial income) that require protection is paid.

The case companies are also involved in monetary donations to the community. The money donated is part of the companies' community fund set aside by the telecommunication companies to resolve issues that communities may raise regarding their operations. The fund can help to alleviate poverty as research alluded to how eight out of "new poor" are in middle-income countries, such as Nigeria (World Bank 2020). The community fund, therefore, catered to the needs of the community by providing the needed support to members of the community during the COVID-19 pandemic. One interviewee explain that:

For example, you can decide because of community issues we created a fund called community fund, where if community becomes in need, you can now apply the community fund.

(Manager Compliance and Regulations, MNE2)

The creation of community fund has become necessary as a report from the World Bank (2020) suggest that 4 in 10 Nigerians live below the national poverty line of $1.90 per person per day. According to the Nigerian National Bureau of Statistics (2019), 39.1% of Nigerians live in extreme poverty which makes them vulnerable when global shocks such as the COVID-19 occurred. These statistics suggest the need for urgent intervention from both public and private sectors to reduce the rate of poverty in Nigeria in the next decade. Case companies investigated in this paper are beginning to take practical steps. For example, an interviewee illustrated how their company provided support for communities during the COVID-19 pandemic.

You know, part of the challenges people face immediately here was just access to food. People were hungry and they wanted food. Our company

realised that it is actually a win-win game for them if they donate a 50KG or 25kG bag of rice for these communities or to members of these communities who traditionally make demands of you at different times for different sums (money). We put food into their hands and they provide you incredible amount of goodwill for you even if it's for a very short period.

(Head Legal Manager, MNE4)

Taking all together, evidence provided regarding investment in social projects demonstrates how the effort of the telecommunication companies helps support SDGs including contributing to reducing poverty (SDG 1), ending hunger (SDG 2), promoting healthy lives and well-being (SDG 3), and reducing inequality through the provision of infrastructure (SDG 9). Thus, these supports gave the companies goodwill and provided them a safe and conducive environment to their operations.

4.2.2 | Knowledge Externalities

Our findings demonstrate a link between the telecommunication MNEs' technology infrastructure expansion and knowledge externalities that facilitated the creation of start-ups. For example, the provision of communication networks by the telecommunication MNEs facilitated new businesses among young Nigerians and start-ups in both urban and rural areas.

So there are lots of people that up-scale their businesses because of technology. Businesses springing up here and there, people are getting in there because of the infrastructural state of things.

(Senior Manager, Network Access, MNE1)

Start-ups contribute a lot because start-ups would come up with a product that will change the face of one segment in the industry. These start-ups would ride on the technology infrastructures of the telecommunication operators.

(Head Technical Delivery, MNE2)

The findings above demonstrate how telecommunication companies support start-ups and other small business groups. First, opportunities are provided for start-ups to develop products and services that target several segments of the industry. The telecommunication MNEs provide the technology to support start-ups development, which has led to positive externalities. Additionally, start-ups are encouraged to enter into partnerships with telecommunication companies and banks to facilitate online payment systems, including start-ups such as Flutterwave, which was recently valued at one billion dollars (Munshi 2021). Start-ups in electronic payment systems, popularly known as point-of-sale (POS) machines are an example that telecommunication MNEs supports the proliferation of financial technology across Nigeria. The machine facilitates bill payment, cash withdrawals, and deposits. A recent

publication in Financial Times captures the importance of small businesses that operate point-of-sale machine services, which reduces the amount of time spent in traditional banks for their services, such as the transfer of funds and withdrawals (Munshi 2021). Additionally, phone booths and kiosks managed by individuals began to be widely noticed. The findings imply the extent to which target 9.3 of the UN SDG 9 is being accomplished. Target 9.3 encourages increased access for small-scale industrial and other enterprises, especially in developing countries.

4.2.3 | Rural Infrastructural Development

Our data shows that telecommunication MNEs provide infrastructure to rural communities in Nigeria. Rural communities that lack telecommunication infrastructure began to have access to several alternative means of communication technology. This is in line with SDG 9 (building resilient infrastructure, promoting inclusive and sustainable industrialization, and fostering innovation). Moreover, rural communities that have not experienced digitalization will have the opportunity to be educated. The provision of ICT centers is in line with the UN SGD 9.c which suggests a need for significantly increased access to ICT and universal and affordable access to the internet in the least developed countries (United Nations 2015). The implication of building projects such as the ICT center is that it helps provide digital literacy to the people in several communities. The following comments supported case companies' engagement with host communities in ICT provisions in Nigeria.

Where we have connected them to communication technology network, we collaborate with the internet service providers (ISPs). We collaborate with other mobile network operators (MNOs) and we give communities free internet services and also train them in ICTs.

(Regional Director, MNE1)

Another interviewee illustrated how they provide ICT to support schools:

We provide infrastructure in the rural areas, most of the urban areas have been covered. So, our people go into rural areas with new technology infrastructure to serve the people there. This can assist to fulfil our SDGs commitments.

(Regional Director, MNE1)

The provision of infrastructure in the rural areas potentially halted the movement of people out of the rural areas as people began to have access to similar infrastructure in the city. Rural infrastructure and technology diffusion have been viewed to increase the economic development and growth potential of rural communities in developing countries (Hübler 2016; Kirschner and Finaret 2021). Consequently, reducing rural–urban migration. A recent report produced by the Civil Society Coalition on Sustainable Development

(2021) indicated that there is inequality between urban and rural communities in Nigeria in terms of infrastructural provisions. This is because there is a brain drain that involves skilled workers often migrating from lower income areas to metropolitan cities such as Lagos and Abuja (states in Nigeria) due to a lack of telecommunication infrastructure and industries. MNEs have the capacity to deploy resources to increase development in developing countries (D'amelio, Garrone, and Piscitello 2016). Therefore, the telecommunication infrastructure provided by the telecommunication companies ensures that rural areas that do not usually have access to communication experience communication network coverage that can boost economic growth.

Interviewees from the community provided a contrary opinion to that of the case companies. Interviewees from the community that were asked to collaborate the comments from the case companies revealed that the telecommunication MNEs had not provided any projects in the form of ICT centers or other social projects as claimed. They commented that they had not enjoyed any other form of benefits other than providing telecommunication infrastructure that facilitates network communication between communities. In addition, telecommunication companies only pay rental fees because of the land rented to build their telecommunication mast. A community Landlord said:

> They have not done anything for me or for the community, apart from the annual rent which is every five years. They have not done anything. It's not correct that they provide ICT. It's not correct information that is not exactly what they have done, apart from the rent we have not enjoyed any other services from the company.
>
> (Community Landlord)

A community business owner also provided support by saying:

> The company (telecommunication MNEs) built mast, they didn't ask any questions like what can they do for the community or what they need or anything like that. There were no questions on what they can do for the Community?
>
> (Community Business Owner)

This position of the community was put forward to some interviewees at the telecommunication MNEs and we found that if the community members do not ask for projects to be built in certain communities, the telecommunication MNEs will not commit to building any projects other than the telecommunication infrastructure to facilitate communication.

> Its possible that if we go into a village to build a telecommunication site and nobody disturbs us, chances are that we build our site and operate it quietly without getting involved in everybody's business.
>
> (Associate Director, MNE4)

These comments suggest that if the host communities do not ask for social project, the company only build the telecommunication infrastructure alone which is part of their core business operations and neglect any social projects outside of their core functions. Therefore, the interpretation of this is that the company does not build ICT centers, schools, and hospitals if the community members do not request it. Evidence suggests that businesses usually engage in projects that are in their interest rather than those that will amount to the greater good (Olwig 2021). However, as state above, influence from the institutional environment such as theft and vandalism and community demands can determine if they should engage in a particular SDG or not. Community members expressed the view when asked what sorts of projects they will want the telecommunication MNEs to provide for them, they suggested:

> If they can set up one ICT centers because I have a land very close to this mast and there is a building that is not yet roofed. If they can set up with a small ICT company which can train the youth around that area. I think it will help.
>
> (Community Landlord)

These comments suggest that community members would want ICT center's to be built by the companies to help train their young population to facilitate digital literacy. In fact, the community landlord alluded that they are willing to provide land and building property upon which the ICT center can be built for the community. However, the findings from both the Telecommunication MNEs and the community suggest a lack of communication regarding what the community needs and the unwillingness of Telecommunication MNEs to engage in developments that is not directly linked to their operations unless compelled.

5 | Discussion and Conclusion

This study aims to shed light on the influence of informal institutions (including its darker aspects) on the support of SDGs by MNEs. In contrast to previous literature, our research highlights that the involvement of telecommunication MNEs in SDG-related initiatives is significantly shaped by the role played by informal institutional structures within local host communities. We underscore the pivotal role of the dark side of informal institutions in the operations of MNEs in Nigeria. Our findings emphasize the importance of recognizing and addressing informal structures such as crime and corruption. This challenges the conventional focus on government as the sole driving force for development goals in developing countries, as suggested by previous studies (Chimhowu, Hulme, and Munro 2019; Horn and Grugel 2018; Olwig 2021). Companies that neglect the demands of their external environment within host communities risk facing disruptions in their operations which in turn hinders their ability to support the SDGs (Calvano 2008).

The engagement of MNEs in SDGs within Nigeria is driven by the recognition that the formal government and its enforcement mechanisms lack the adequacy required for effectively

implementing the national framework aimed at achieving sustainable development, fostering economic growth, alleviating poverty, and reducing hunger. Despite repeated calls in existing literature for collaborative efforts, particularly highlighted in SDG 16, there is a noticeable absence of partnerships involving government, businesses, and other stakeholders, including members of the local host community, in the pursuit of sustainable development. This lack of collaboration confirms earlier observations on the shortcomings of formal institutions in driving development, especially in sub-Saharan Africa including Nigeria (Adomako et al. 2019; Amoako 2018). Our argument centers on the critical need to consider informal institutions in achieving the objectives of the SDGs by 2030, especially in a developing context like Nigeria. The limited capacity of developing country governments, both in terms of resources and technological capabilities, necessitates a more inclusive approach to achieving these global goals (Ghauri and Cooke 2022; Lashitew 2021; Olwig 2021). Despite the acknowledged significance of informal institutions in this process, there is a surprising dearth of attention to their role in current academic literature and policy reports concerning SDG attainment. This oversight has profound implications for understanding how SDGs can be effectively realized in developing countries, highlighting the urgency for increased focus on the often-neglected influence of informal institutions (Chimhowu, Hulme, and Munro 2019; Horn and Grugel 2018; Olwig 2021).

Our study makes several important contributions to extant literature and thus distinguishes itself from existing literature on MNEs' interaction and engagement with SDGs within developing countries. Firstly, we enrich extant literature on MNEs and SDGs from the institutional theory perspective. Our study deviates from the current literature (Chimhowu, Hulme, and Munro 2019; Horn and Grugel 2018; Oh, Shin, and Ho 2023; Olwig 2021) that mostly focuses on the influence of formal institutions such as government by emphasizing the important role the dark side of informal institutions of crime and corruption play in influencing telecommunication MNEs to embark on SDGs projects that do more good than harm. We contend that, in stark contrast to the existing studies that have characterized developing nations, with Nigeria being a prominent example, as inherently corrupt (Uhlenbruck et al. 2006), our investigation reveals that rather than resorting to corrupt practices such as bribing local community members and youth gangs, telecommunication MNEs are more inclined to allocate their financial resources toward social initiatives through community funds, thereby addressing the pressing needs of the communities, exemplified by their interventions during the unprecedented challenges posed by the COVID-19 pandemic. These initiatives are driven by the influence of informal institutions such as youth gangs, known as the "area boys" in the local parlance, that compete with formal institutions, including the industry regulator-NCC for the attention of the MNEs. The youth gangs as competing informal institutions weaken the strength of the formal institutions and thus can have implications for the attainment of SDGs in Nigeria and, by extension, other developing countries in sub-Saharan Africa that may have similar contextual socio-cultural dynamics. Such actors have been given less attention in scholarly literature on how institutions mediate the interaction of MNEs and SDGs (Halme et al. 2020; Van Zanten and Van Tulder 2018).

Secondly, our empirical findings on socially embedded projects built in the communities help mitigate the liability of foreignness and outsidership (Johanson and Vahlne 2015; Vahlne, Schweizer, and Johanson 2012). Thus, the projects engender relational trust (a form of informal institution) (Vanninen, Keränen, and Kuivalainen 2022) between the company and the host communities, which the company then converts to assets to reduce conflict (Calvano 2008; Oh, Shin, and Ho 2023). Additionally, the start-ups that leverage on the infrastructure provided for the companies help evangelize the contribution of the telecommunication companies to host communities. Thus, the start-ups become additional marketing resources to the telecommunication companies. Our empirical study therefore indicates how MNEs further foster social embeddedness to gain legitimacy in a weak institutional environment.

Thirdly, contrary to prevailing scholarly perspectives that suggest MNEs tend to focus on easily achievable SDG targets, often linked to the concept of "doing good" (Horn and Grugel 2018; Van Zanten and Van Tulder 2018), our research reveals a different perspective. Telecommunication MNEs in Nigeria are actively engaged in SDGs that extend beyond their conventional operational scope, addressing sustainable development projects such as constructing schools, hospitals, drilling boreholes, promoting employment, and providing support during the COVID-19 pandemic, as depicted in Figure 4. The actions of telecommunication MNEs respond to the demands and expectations of these communities, leading to projects that contribute to the companies' legitimacy in the eyes of the local populace. However, we advocate for a stronger formal institutional framework in collaboration with informal institutions such as the local community chiefs that can support MNEs' drive to attain SDGs given the weak institutional environment in Nigeria. This is because a strong formal institution can hold MNEs accountable, as highlighted by extant research from the developed country context (Olwig 2021; Rao-Nicholson, Thein, and Zhong 2024; Van Zanten and Van Tulder 2018). Finally, we extend the current body of knowledge that has emphasized the necessity for additional empirical investigations concerning the significance of MNEs within entrepreneurial ecosystems (Audretsch et al. 2019; Ogundana, Simba, and Umoru 2023) from a developing country perspective (Umoru, Udie, and Udeozor 2024). Our results underscore that investments aimed at improving technological literacy not only fulfil the immediate objective of attaining SDGs but also cultivate a reservoir of proficient talent for employment, thus benefiting MNEs, local enterprises, and governmental entities; thereby enriching the emerging discourse on entrepreneurial ecosystems (Audretsch et al. 2019).

In conclusion, our study advocates that an increased commitment to projects fostering development is a mutually beneficial strategy for all stakeholders, aligning with the SDGs, and contributing to the collective advancement of the country (Ghauri and Cooke 2022; Olwig 2021). Beyond the contributions that we have made to the field of institutional theory, as well as the empirical evidence demonstrating the socially embedded projects undertaken by MNEs aimed at fostering sustainable development, our findings also carry profound implications for both policymakers and managers. We highlight the need for policymakers and managers to pay careful attention to informal institutions that compete and possibly undermine government

efforts and MNEs' operations. In light of this, it is essential for the government, acting in its capacity as a policymaker, to formulate and implement policies that actively support and incentivize MNEs to engage in projects that are not only economically viable but also environmentally sustainable and socially responsible. Furthermore, we suggest that this study will help MNEs to recognize that, in addition to developing infrastructure projects that address community needs and thereby confer legitimacy, the establishment of robust institutional frameworks in collaboration with the government is imperative to ensure the long-term sustainability of their initiatives. Consequently, we advocate the need for enhanced collaboration among stakeholders while placing a particular emphasis on the critical roles played by the government, MNEs, and local communities in this collaborative endeavor. It is crucial to acknowledge that the successful implementation of the SDGs requires significant contributions from a diverse array of stakeholders, which in turn promotes enduring cooperation and solidarity among them. This collaboration must be strategically directed towards addressing community-specific needs that are intrinsically linked to the SDGs, thereby fostering a trajectory of development that is not only sustainable but also equitable and inclusive for all members of society.

6 | Limitations and Direction for Future Research

While our study offers valuable insights, our investigation is not without limitations. Firstly, the conclusions we have drawn are predicated on data obtained from five emerging market MNEs operating within Nigeria. Restricting the analysis to these MNEs within a singular context may have limited the generalizability of our findings. We acknowledged that the categorizations we have established and the interpretations we rendered signify analytical rather than statistical generalizations (Yin 2009); consequently, a constructive approach to enhance generalizability would involve examining our framework across a more extensive spectrum of MNEs from both developed and emerging markets that do not conform to our inclusion criteria. Secondly, several African nations could be incorporated rather than focusing solely on one. This would facilitate broader insights into how informal institutions can influence the participation of MNEs in the attainment of SDGs. Thirdly, our inquiry concentrated exclusively on informal institutions; future investigations could juxtapose the roles of both formal and informal institutions to elucidate the intricacies associated with realizing SDGs from an African perspective. While we have demonstrated that macro institutions explain why MNEs engage with the SDGs, we encourage future research to delve into possible endogenous factors that may either hinder or enable MNEs in fulfilling their role in achieving SDGs, providing a more comprehensive understanding of these complex dynamics.

Author Contributions

Ugbede Umoru: conceptualization. **Ugbede Umoru:** methodology. **Ugbede Umoru** and **Oyedele Martins Ogundana:** formal analysis and investigation. **Ugbede Umoru** and **Oyedele Martins Ogundana:** writing – original draft preparation. **Ugbede Umoru, Oyedele Martins Ogundana, Musa Mangena** and **Victor Udeozor:** writing – review and editing.

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Appendix A

TABLE A1 | The United Nations' sustainable development goals.

Sustainable development goals
Goal 1: End poverty in all its forms
Goal 2: Zero hunger
Goal 3 Health
Goal 4: Education
Goal 5: Gender equality and women's empowerment
Goal 6: Water and sanitation
Goal 7: Energy
Goal 8: Economic growth
Goal 9: Infrastructure, industrialization
Goal 10: Inequality
Goal 11: Cities
Goal 12: Sustainable consumption and production
Goal 13: Climate action
Goal 14: Oceans
Goal 15: Biodiversity, forests, desertification
Goal 16: Peace, justice and strong institutions
Goal 17: Partnerships

TABLE A2 | Case descriptive characteristics.

Parameters	MNE1	MNE2	MNE3	MNE4	MNE5
Home country	India	America	China	Lagos	South Africa
Head quarter	India	America	China	London	South Africa
Global presence	20 countries	26 countries	170 countries	11 countries	22 countries
Year of entry	2010	2014	2004	2001	2003
Revenue in 2021	$1.5 billion	$8 billion	$99 billion	$4.66 billion	$1.6 billion
Mode of entry and year	Acquisition of a trading mobile operator	Greenfield investment	Greenfield investment	Acquisition of mobile operator towers 2010	Greenfield investment via purchase of operating license 2003
Number of subscribers in Nigeria	53,926,886	—	—	—	73,594,682
Number of telecom towers	—	221,000	—	38,975	—

Source: Authors' idea drawn from secondary sources including each MNEs' website, academic papers and articles.

TABLE A3 | Findings: empirical evidence of case companies SDG supports.

	MNE1		MNE2			MNE3			MNE4			MNE5		
SDG	Projects	Interview data	SDGs	Projects	Interview data	SDGs	Projects	Interview data	SDGs	Projects	Interview data	SDGs	Projects	Interview data
SDG 1 - end poverty	Employment opportunities	*Prosperity through externalities* "We have to guard our site, we get into agreement with communities to protect it by recruiting them" (Regional Manager)	*SDG4*-Quality Education; *SDG10-* Reduced inequality. *SDG 11:* Sustainable Cities and Communities	Road development; School renovation	*People-Oriented Projects* "Develop access roads. It could be renovating some dilapidated school building" (Head of Department, Legal)	*SDG 4-* quality education; *SDG 9* Building resilient infrastructure	Built schools and ICT centers	*People-Oriented Projects* "Our site is located there so we support by building schools and sometimes we build an ICT center for the community" (Senior Account Manager)	*SDG 1* end poverty	Provide food for the community	*People-Oriented Projects* "Part of the challenges people face immediately here was just access to food. People were hungry and they wanted food" (Senior Manager)	*SDG 3* Good Health& Well-Being	Borehole construction; schools	*People-Oriented Projects* Our company foundation dig boreholes, renovate schools, provide scholarships, to
SDG 4- quality education; *SDG10-* Reduced inequalities	Support of start-ups	*Prosperity through externalities* "So there are lots of people that up-scale their businesses because of technology" (Project Senior Manager)	*SDG 9:*	Infrastructure project	*Infrastructural development in rural communities* "First the erection that you want to make on the land in its self is classified as a development" (Head of Department, Legal)	—	—	—	*SDG 4-* quality education; *SDG 9-:* Building resilient infrastructure	Building of Schools	*People-Oriented Projects* "Build schools, and donated generators and there are places where we have connected them to the internet" (Senior Manager)	*SDG 1-* end poverty; *SDG8-*decent work and economic growth	Job Creation	*People-Oriented Projects* "By policy each site, is supposed to have someone that is charge of it in terms of securing it. We have security guards" (Regional Manager)

(Continues)

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TABLE A3 | (Continued)

SDG	MNE1 Projects	MNE1 SDGs	MNE1 Interview data	MNE2 Projects	MNE2 SDGs	MNE2 Interview data	MNE3 Projects	MNE3 SDGs	MNE3 Interview data	MNE4 Projects	MNE4 SDGs	MNE4 Interview data	MNE5 Projects	MNE5 SDGs	MNE5 Interview data
SDG 9: Building resilient infrastructure; *SDG12* Responsible consumption and production	Telecom infrastructure	*SDG8*- decent work and economic growth	*Infrastructural development in rural communities* "Provision of infrastructure in the rural areas" (Senior Manager)	Support for start-ups.	—	*Prosperity through externalities* "Start-ups would ride on the technology infrastructures" (Senior Project Manager)	—	—	—	Access to good Health care	*SDG 3* Good Health& Well-Being	*People-Oriented Projects* "We build boreholes. Provide medical care. During the COVID we built two centers"	Built schools and ICT centers.	*SDG 9:* Industry, Innovaton and infrastructure; *SDG4*-Quality Education	*People-Oriented Projects* "We dig boreholes, renovate schools, provide scholarships, to be obtained on yearly basis. Renovate hospitals" "We support by building schools and sometimes we build an ICT center" (Regional Manager)
—	—			—			—	—	—	—		—	Medical assistance	*SDG 3*- Good Health& Well-Being	*People-Oriented Projects* "We have what is called mobile medical vans which we use to ...eye test, operate and give out medications" (Regional Senior Manager)

TABLE A4 | Case companies SDGs annual report statement and projects.

	MNE1	MNE2		MNE3		MNE4		MNE5	
SDGs	Commitment statement	SDGs	Actual Projects	SDGs	Actual Projects	SDGs	Actual Projects	SDGs	Actual Projects
SDG 4- quality education	Ensure the provision of free internet services to schools	*SDG1*-No Poverty; *SDG4*- quality education; *SDG10*-Reduced inequality. *SDG11*-Sustainable Cities and Communities	$6.5 Million disbursed for digital literacy, financial contributions through American Tower Foundation. Response to COVID-19 in communities. Promote digital literacy: 284 digital communities established in 2020;14% progress toward 2000 communities over 5 years	*SDG 4*- quality education; *SDG9* Industry, Innovation and infrastructure	TECH4ALL initiative to promote digital inclusion for all-brining technology to every person, home and organization (110,000 teachers and students have benefited); partnering with UNESCO to drive equity and quality Education	*SDG8*-decent work and economic growth; *SDG4*-Quality Education	Funding 30 tech-based social enterprise in Nigeria	*SDG 3* - Good Health& Well-Being	Upgrade of primary health care centers; donations of Oligo Synthesis Lab to Nigerian Institute of Medical Research (NIMR) Anti Substance Abuse program; Mobile medical intervention scheme
SDG 5- gender equality; SDG10- Reduced inequalities	Assist women in Africa to have access to services needed to drive financial inclusion; Commitment to transparent recruitment policies from diverse groups	*SDG 9* Industry, innovation and infrastructure; *SDG 11*: Sustainable Cities and Communities	9000 communications sites added in 2020	*SDG 13*-Climate Action	Protecting Forest with technology; contributes to clean, efficient, low carbon and circular economy e.g., 1.6 million KWh of electricity was generated by PV (solar) plants on base stations	*SDG 5*- gender equality; SDG10-Reduced inequality	Set up Women in IHS Network female mentoring program	*SDG 4*- quality education	Provision of school learning materials to public primary schools; provision of school furniture to public schools

(Continues)

TABLE A4 | (Continued)

	MNE1		MNE2		MNE3		MNE4		MNE5	
	SDGs	Commitment statement	SDGs	Actual Projects	SDGs	Actual Projects	SDGs	Actual Projects	SDGs	Actual Projects
	SDG8- decent work and economic growth; SDG 9 Industry, innovation and infrastructure	Access to financial and date services to establish businesses, drive entrepreneurship, creativity, innovation essential for economic growth. Establish infrastructure to increase financial inclusion for individuals, provide vital education and healthcare services for communities	SDG 4- quality education; SDG7- Affordable clean energy; SDG8- decent work and economic growth	Disbursed more than $6.5 million to charitable organizations around the world, including more than $4 million to COVID-19 relief effort	SDG9 Industry, Innovation and infrastructure	IP Network Automation Solution: it addresses the issues of low network resource utilization and inefficient service operations by Carriers. MTN use this to detect service nodes with traffic congestions	SDG7- Affordable clean energy; SDG8-decent work and economic growth.	42% OF African sties have solar power in operation	SDG 6: Clean Water and Sanitation; SDG 7: Affordable and Clean Energy; SDG 11: Sustainable Cities and Communities; SDG 13: Climate Action	Installation of solar powered boreholes; Installation of 500 KVA electricity transformers
	SDG12 Responsible consumption and production	To minimize environmental impact through technology to reduce energy use and limit greenhouse gas emissions	SDG 7- Affordable and Clean Energy; SDG13-Climate Action; SDG12 Responsible consumption and production	$65 million investment in renewable energy	SDG 10-Reduced inequality	Developed HarmonyOS to enhance accessibility of people with disability such as people with reading disabilities	SDG9- Industry, Innovation and infrastructure	30 rural telephony project in 2020 for mobile connectivity; Promoting STEM in secondary schools	—	—

Source: Authors' idea drawn from secondary sources including each MNEs' website, annual reports.

TABLE A5 | Description of research participants.

MNE1 Interviewees/No of times interviewed	MNE2 Interviewees/No of times interviewed	MNE3 Interviewees/No of times interviewed	MNE4 Interviewees/No of times interviewed	MNE5 Interviewees/No of times interviewed	Government Agencies Interviewees/ Times interviewed	Community members Interviewees
Participant 1-Regional Operations Director (2)	Participant 6- Head Technical Project Delivery	Participant 13- Head Government Relations	Participant 19- Associate Director, Regulatory Affairs	Participant 24 Senior Manager Government and Community Relations Nation Wide	Participant 30- Senior Official (2)	Participant 37- Community Business Owner/ Land Owner
Participant 2- Senior Manager Licensing and Compliance	Participant 7- Senior Manager Compliance and Regulations (2)	Participant 14- Senior Account Manage (2)	Participant 20- Senior Manager NOC (2)	Participant 25- Project Manager	Participant 31- Senior Official	Participant 38- African Union Expatriate worker/ Community Resident
Participant 3- Area Business Manager	Participant 8- Senior Manager, Design and Value Engineer	Participant 15- Senior Customer Project Manager	Participant 21- Technical Radio Access Manager	Participant 26- Regional Manager Enterprise Solution (2)	Participant 32- Senior Official	Participant 39- Community Landlord/ Farmland Owner
Participant 4- Radio Access Network Architecture Manager (2)	Participant 9- Manager, Economic and Technical relations	Participant 16- Procurement Manager	Participant 22- Head Legal	Participant 27- Regional Sales Manager (2)	Participant 33- Senior Official	—
Participant 5-Senior Customer Project Manager, North Central	Respondent 10- Area Service Manager (Regional) (2)	Participant 17- Senior Account Manager (Sales & Marketing) (2)	Participant 23- High Value Customer Segment Analyst	Participant 28- Regional Service Manager	Participant 34- Senior Official	—
	Respondent 11- Manager, Economic & Technical Regulation	Participant 18- Senior Customer Project Manager, South West	—	Participant 29- Analytic Based Commercial Senior Strategic Manager (2)	Participant 35- Senior Official	—
	Respondent 12- Head monitoring and supervisory Team	—	—		Participant 36- Senior Official	—

Source: Authors' ideas drawn from the data collection process.