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Original Paper

Global Mou Perspective on Sustainability Expenditure and Host Community Satisfaction in the Niger Delta Region of Nigeria

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Abstract
This study examines the effect of corporate sustainability expenditure on host community satisfaction from the perspective of the SPDC’s Global Memorandum of Understanding (GoMU), focusing on the host communities of oil companies in Rivers and Bayelsa. The environmental, social, and fiscal dimensions of corporate sustainability expenditures were analysed, whereas community satisfaction is measured in terms of community trust, attachment, and quality of life. The research utilised a mixed-method design. The primary data were analysed using Pearson Correlation and Cross-Sectional Multiple OLS regression. The findings indicated that none of the three dimensions of corporate sustainability expenditure (environmental, social, and economic) significantly impact community trust. Based on these findings, the study concludes that GMoU has not yet addressed the numerous socioeconomic and environmental challenges facing oil-producing communities. Among the recommendations is that SPDC should be more transparent in its relationships with its host communities and eliminate all barriers surrounding the implementation of the GMoU.

Keywords
corporate sustainability expenditures, community trust, community attachment and Global Memorandum of Understanding (GMoU)

1. Introduction

At the global level, sustainable development has become the focal point and garnered significant attention from various academic disciplines. Despite multiple definitions of sustainable development (Singh & Agarwal, 2017), it refers to the current generation’s capacity to fulfil its own needs without preventing future generations from doing so. Hajer et al. (2015) state that the United Nations adopted and ratified the Sustainable Development Goals (SDGs) in response to environmental issues. It has been argued that the government alone cannot achieve the SDGs; therefore, other stakeholders, particularly Non-Governmental Organisations, corporations, and private individuals, must address these social, economic, and environmental challenges (Allen & Eze, 2019). According to Van Marrewijk (2003), there are three plausible explanations for why corporations adopt sustainability principles and business models: they feel obligated to adopt, are compelled to adopt, or voluntarily adopt it. Also, corporate sustainability, a long-term value-oriented corporate strategy, has become an essential alternative to the traditional, short-term, profit-driven business model, harmonising the economic, social, and environmental issues that affect future generations (Lozano, 2015). This study examined corporate sustainability practises through the lens of the Global Memorandum of Understanding (GMoU). This formal social contract defines the relationship between the SHELL SPDC and its host communities in the Niger Delta region. In addition, the GMoU is a direct response by the IOCs to the numerous complex, dynamic, and ongoing environmental and socioeconomic issues resulting from upstream and downstream hydrocarbon activities in the Niger Delta region. The study concentrates on Shell SPDC and investigates the impact of its expenditures and corporate social investment costs on the community trust, attachment, and quality of life in its host communities.

The Problem:

The problem is that in 2006, SHELL SPDC introduced the Global Memorandum of Understanding (GMoU), an initiative described as a paradigm shift from the company’s traditional approach to supporting host communities (Raimi et al., 2016). This MOU is a framework for implementing sustainable community development initiatives in partnership with community leaders and representatives of state and local governments. Under this initiative, the company allocates millions of dollars annually to community development projects and has committed over $79 million to fund various community projects and programmes that encompass all three dimensions of sustainability: environmental, social, and economic (Okoroba, 2020). In light of this high-profile partnership and the resulting substantial financial investments by SPDC, one would expect the Niger Delta region to undergo a remarkable social and economic transformation. Despite this high-level commitment to community development, the reality appears to be quite different, as conflicting accounts exist regarding the extent to which GMoU has effectively addressed the numerous socioeconomic and environmental challenges faced by oil host communities. According to Aaron (2012), Allen and Eze (2019), and Egbon et al. (2018), although the GMoU appears to represent a fundamental departure from previous corporate strategies of community development, it has not significantly altered the negative narrative associated with the operations of the IOCs in the Niger Delta region. The voluntary nature of the GMoU model, the profit-maximisation motive of SPDC, excessive manipulation and control of the GMoU, inadequate funding, lack of quality, maintenance of executed projects, and cultural factors that inhibit gender balance were identified as some of the reasons why the GmoU has not been able to achieve its goals. In contrast, Alfred (2013) asserts that despite its unique obstacles, the GMoU has unquestionably achieved notable success. This discrepancy prompted this study to assess how well this expenditure meets the needs of the host communities. The scanty empirical literature on the impact of GMoU on community development in the Niger Delta region further justifies the study. In addition, the majority of previous studies (e.g., Allen & Eze, 2019; Egbon et al., 2018; Hoben et al., 2012; Egbon et al., 2018; Okoroba, 2020, and Ukiwe) are descriptive and qualitative; thus, there is little systematic empirical evidence regarding the extent to which the implementation of GMoU has contributed to the sustainability community development of the SPDC host communities.

By examining the impact of corporate sustainability expenditures on community satisfaction within the context of SPDC GmoU, this study aims to provide a reliable empirical answer to the following questions: To what extent do corporate sustainability expenditures influence community attachment within the context of GMOU in Bayelsa and Rivers States? What effect do corporate expenditures on economic sustainability have on community trust within the framework of the GMOU in Bayelsa and Rivers States? In the context of the GMOU between Bayelsa and Rivers States, what is the extent of the relationship between corporate environmental sustainability expenditures on the community and the quality of life of the host communities? The study identifies three dimensions of community satisfaction: community trust, community attachment, and community quality of life, and investigates the extent to which each of these dimensions has been influenced by corporate expenditure on the three dimensions (environmental, social, and economic) of sustainable community development.

The following hypotheses will serve as a guide for researchers:

Ho_1: The spending on corporate social responsibility within the framework of the GMoU has no significant impact on community trust.

Ho_2: Corporate expenditures on environmental sustainability within the framework of the GMoU have no significant impact on community attachment.

Ho_3: Corporate expenditures on economic sustainability within the framework of the GMoU do not substantially impact the quality of life in the community.

2. Existing and Empirical Literature

Corporate sustainability has attracted continued scholarly interest and has been defined, characterised, and conceptualised in numerous ways. Sustainable development, as popularised by the Brundtland Report (World Commission on Environment and Development, 1987), is an ethical concept that balances poverty reduction and macro-level environmental protection (Engert et al., 2016). Corporate sustainability generally refers to incorporating sustainable development into firms' or organisations' business models. Corporate sustainability is related to stakeholder theory and social responsibility in this way. Sustainable organisations, according to Paraschiv et al. (2012), have developed skills, abilities, and capacities in multiple business areas, including corporate strategy, governance and stakeholders, clients and products, human resources, and financial outcomes. Both internal and external determinants of corporate sustainability practises have been identified by scholars. The sustainability driver model developed by Lozano (2015) includes internal and external drivers and drivers that integrate them. The internal motivations for sustainability practice include but are not limited to cost and waste reduction, innovation, a more compliant workforce, risk management, human resource management, ethical leadership, and product performance enhancement. On the other hand, external drivers are external to the company and include brand image, market expectations, regulatory pressure, customer satisfaction, and industry/competitive forces (Lozano, 2015). Integrating these drivers provides a holistic approach to attaining organisational sustainability.

According to research, corporate sustainability has three distinct but intersecting dimensions: economic, environmental, and social. The economic dimension focuses on short-term financial and economic profits. In contrast, the social and environmental dimensions have long-term implications because they are concerned with developing human capital and environmental protection (Dyllick & Hockerts, 2002). Integrating all three dimensions into a single business model is sufficient for long-term sustainability. Nevertheless, their trade-off has been a fundamental challenge for corporate administrators (Hahn &

Scheermesser, 2006). Initially developed by Elkington (1994), this conception of corporate sustainability is also known as the 3P framework (Profit–Planet–People) and as the Triple-Bottom-Line (TBL) approach. According to Elkington (2004), the TBL framework suggests that businesses can achieve sustainable performance by focusing on the traditional economic value they contribute in addition to the social and environmental values. Solovida and Latan (2021) identify a direct relationship between the three elements of the TBL framework. According to Bansal (2002), the environmental, social, and economic perspectives on corporate sustainability are nearly interdependent and interconnected. Therefore, the TBL framework implicitly implies that all three dimensions (economic, environmental, and social) are endogenously interconnected. Therefore, their outcomes must be pursued jointly at the organisation's strategic level to achieve sustainability. Therefore, any empirical model used to estimate the relationship between corporate sustainability performance and financial outcomes must account for endogeneity to obtain optimal results.

Although the TBL framework is well-liked among practitioners and academics, it has been heavily criticised for failing to capture all aspects of sustainability practises (Weidner et al., 2020; Ikram et al., 2020; Weidner et al., 2021) attempt to develop a more comprehensive model encompassing all identifiable aspects of corporate sustainability beyond the green concept. Ikram et al. (2020) have recently devised a multidimensional framework for corporate sustainability initiatives comprising nine dimensions and several sub-criteria. The nine dimensions are corporate governance, product responsibility, economic, social, environmental, transparency and communication, climate and environmental vulnerability, and energy consumption and savings. Despite ongoing efforts to develop a more comprehensive conceptual framework for understanding corporate sustainability, the TBL framework appears to be the preferred model for many researchers and has been widely used in accounting research (Coşkun Arslan & Ksack, 2017; Gachie, 2021; Onyali, 2014; Solveida & Latan, 2021). Therefore, this study focuses on the TBL framework's three distinct but interrelated dimensions (economic, environmental, and social). The economic dimension, which corresponds to the profit element in the TBL framework for corporate sustainability, focuses on the firm's financial performance and its overall economic impact on various stakeholder groups and the macro environment Krajnc and Glavi (2005) and (Onyali, 2014). According to Schneider and Meins (2012), a company's economic performance is a crucial aspect of its corporate sustainability performance because it is the primary determinant of sustainability objectives. According to Krajnc and Glavi (2005), the economic sustainability performance of corporations encompasses all aspects of economic interactions, including the conventional accounting measures of financial performance.

According to Hernádi (2012), a business is economically sustainable if it satisfies the continuity principle, has a stable liquidity position over the long term, meets its shareholders' return requirements, and generates additional profits. This assertion implies that a sustainable company must increase its value and that of its shareholders. According to Dyllick and Hockerts (2002), economic sustainability requires effective financial, tangible, and intangible capital management. They argue that economically sustainable companies maintain adequate cash flow and robust liquidity while steadily boosting shareholder returns. Therefore, economic sustainability includes both financial and capital market aspects. Ikram et al. (2020) establish six sub-criteria for the economic part of corporate sustainability. These include the development and impact of infrastructure investment, expenditure on CSR and sustainability activities, the effective delivery of economic and financial strategy, risks for assessing economic/financial performance, disclosure of economic/financial statements to stakeholders, and financial regulatory and compliance. According to Gachie (2021), the economic pillar of the TBL framework consists of financial account reporting, cost-benefit analysis, integrated financial reporting, efficiency resource utilisation, wealth creation and innovation, economic efficiency and effectiveness, and reporting on customer satisfaction.

Corporate social responsibility has a direct relationship with corporate social sustainability. In this sense, corporate social sustainability is the willingness and capacity of corporate managers to confront specific social issues and channel corporate resources towards addressing these issues (Montiel & Delgado-Ceballos, 2014). Human capital concerns employees' and business partners' motivations, skills, and loyalty. In contrast, societal capital concerns the quality of public services such as infrastructure and an outstanding education. From this vantage point, Sodhi and Tang (2018) define social sustainability as corporate activities that sustain the well-being of employees, their families, the company's suppliers, and the host community in which the company operates. According to (Westerman et al., 2020), HRM participation is essential for transitioning to a TBL business model with multiple stakeholders. According to Gachie (2021), the social aspect of the TBL framework includes stakeholder engagement, social accounting, labour and ethical policies, compliance legislation, stakeholder policies, training and education, sustainability reporting, equal opportunity, and equity and equality. Ikram et al. (2020) also identify five indicators of corporate social sustainability: commitment to social development, human resource development, employee training, collective bargaining and labour relationships, diversity and equality management at the workplace, supplier commitment, and society's demand resolution.

The effect of business activities on local communities is a crucial aspect of corporate sustainability. According to Sumner (2003), community sustainability issues' implications are local and global. Franco and Tracey (2019) conclude that enhancing community capacity building for sustainable development priority areas appears to be the most significant factor for strengthening local communities' ability to confront sustainability challenges over time. Existing definitional and measurement frameworks for corporate community sustainability are inadequate, according to Mischen et al. (2019), who proposes an alternative definitional framework with four primary pillars: economic vitality, environmental quality, social equity, and governance. In addition, the framework considers the interactions between the four pillars, the irreplaceability of natural resources, and the multilevel character of the community system. The authors conclude that this approach to defining sustainable community development enables academicians to comprehend the phenomenon better and guides policymakers in designing appropriate multilevel governance systems for community sustainability. Mischen et al. (2019) assert that corporate community sustainability is a long-term, dynamic process comprising a system of interconnected components reflecting multiple communities' interdependence. According to the authors, a community can only achieve sustainability if, in its pursuit of sustainability, its actions do not directly or indirectly obstruct the path to sustainability for other communities; therefore, they recommend using a logic model approach to determine the most plausible and applicable indicators in measurement and scaling.

The environmental aspect of the TBL framework has been the subject of academic study for the past two decades. According to Sakis (2001), a company's long-term sustainability performance depends on the sustainability of the natural environment. Therefore, organisations must be willing to consider environmental concerns seriously to achieve sustainable performance. According to research, numerous factors influence the environmental sustainability of businesses. According to Naidoo and Gasparatos

(2018), profitability, environmental policy, and stakeholder pressure are the primary drivers of corporate environmental responsibility, particularly in retail. Reyes Rodrguez et al. (2016) demonstrate that managerial attitudes and strategic intent are the primary drivers of corporate environmental sustainability. According to (Ikram et al., 2020), environmental sustainability consists of environmental commitment and policy, greenhouse gas emission reduction targets and objectives, environmental responsibility, environmental regulation and compliance, environmental cost reduction and operation cost savings programmes. Similarly, Gachie (2021) proposes a conceptual framework for corporate environmental sustainability. The R.I.V. (resource–innovation–value) model has also been applied to corporate environmental sustainability. Robinson (2000) states that a company’s resources include raw materials, tangible infrastructure, and waste disposal sinks. Leapfroggers, Nibblers, and Terminators, make up the innovation dimension. Leapfroggers are innovations that enable the company to maintain a competitive advantage over its rivals. Nibblers are innovations that indirectly substitute for a portion of an existing market. Moreover, terminators are innovations that supplant rivals through a new, less polluting technology that challenges the status quo. Additionally, the value dimension has three aspects: economic, legal, and social. Robinson (2000) suggests that the most effective way for corporate managers to promote sustainability is to evaluate the environmental sustainability of the company’s projects or primary business using a SWOT analysis within the RIV framework.

Community satisfaction is a well-studied concept that has been extensively defined and measured. There is scant but expanding research on community satisfaction in relation to the effects of corporate sustainability. Al Qohirie et al. (2020) define satisfaction as a person’s or society’s sense of pleasure (fulfilment) or displeasure (disappointment) after comparing an outcome to expectations. According to Dutta-Bergman (2005), community satisfaction reflects people’s contentment with their local communities. Boyce et al. (2010) identify three indicators of community satisfaction: community rating (how near the community is to the ideal society of the individual), community desirability, and community quality of life. This dimension’s indicators include housing quality, neighbourhood quality, adequate space/single-family homes, and natural access. Local convenience satisfaction refers to the availability of local/consumer resources (such as shopping, parks, and recreation), the ease of access to non-local and widely dispersed facilities (such as cultural, sports, and age-graded services), and access to work, school, and transportation services. The third and fourth dimensions of community satisfaction are interpersonal relationships within the community and political engagement. Local interpersonal satisfaction consists of a sense of community, people integration, friendship integration, and neighbourhood integration. On the other hand, local political satisfaction consists of satisfaction with service delivery (such as security, street maintenance, and public transportation) and government responsiveness to citizens’ requirements. Using multiple regression, Theodori (2001) investigates the influence of community satisfaction and attachment on perceived individual well-being. The study identifies eight indicators of community satisfaction: the place to raise a family, medical and healthcare facilities, local schools, the opportunity to earn a sufficient income, youth programmes, programmes for senior citizens, local shopping facilities, and recreation facilities and programmes. The analysis results indicate that community satisfaction and perceived individual well-being are statistically significant and positively related.

Zarychta (2015) classifies aspects of community trust as psychological and material. From a psychological standpoint, he argues that trust makes people feel safer in their communities, enables them to anticipate the actions of others with greater certainty, and improves their emotional well-being. Regarding the material aspect, trust affords individuals greater access to available resources, assistance, information, and other economic and material benefits, such as improved health management. Di Napoli et al. (2019) devise a composite indicator of community trust that measures the optimistic anticipation of opportunities that support personal and communal planning in a community. This composite indicator consists of two major categories: community action orientation and community future orientation. Community action orientation involves faith in the competence and effectiveness of the community, trust in personal and collective potentials, and trust in the community as a preferred location for personal enjoyment. On the other hand, future community orientation consists of two components: confidence in social opportunities and relationships within one's community and social relations and quality of life. Campón-Cerro et al. (2017) investigate the effect of community attachment on support for tourism development and quality of life in Spain's Sierra de Gata and Las Hurdes districts. Using the partial least square method, they discover that community attachment directly affects tourism development support. As a result of rural residents' perceptions of tourism's social, economic, physical, and environmental benefits, its effects on quality of life are indirect. Using structural equation modelling, Pradhananga & Davenport (2017) examine the impact of community attachment on civic engagement, perceived collective efficacy, and environmental concerns. They utilised survey data gathered via a self-administered questionnaire from 1,000 residents in designated census tracts in three watersheds within the Twin Cities metropolitan area in Minnesota. They discover, among other things, that community attachment through social ties (social neighbourhood) and links to the natural environment (environmental attachment) influence residents' commitment to preserving their water resources. Recently, Pradhananga et al. (2021) investigated the direct and indirect effects of social and environmental dimensions of community attachment on civic engagement using data from 1,000 residents of two Lake Superior watersheds. Using structural equation modelling, they discover that the social dimension of community attachment has a positive and substantial direct effect on climate-related civic engagement. In contrast, the environmental dimension has no statistically significant immediate impact. However, the environmental dimension indirectly influences civic engagement via environmental concern.

Using the Chi-square test (Haq et al., 2014) examine the statistical relationship between the viability of rural water programmes, community participation, and user satisfaction in Pakistan. The sample consists of 100 household leaders selected from two rural villages in the Faisalabad district of Punjab. They discover a significant correlation between the sustainability of water programmes and the level of community involvement. In addition, their analysis reveals a significant relationship between user satisfaction, a sense of ownership, and community involvement. Cirman and Ograjensek (2014) use the traditional multiple regression framework to examine the primary factors influencing community satisfaction in Slovenia. The study reveals that community satisfaction is a positive and significant function of the quality of public services, the quality of the environment, housing satisfaction, emotional attachment to the environment, and employment opportunities, based on data collected from 657 respondents selected from two post-socialist cities: Nova Gorica and Velenje, as well as average Slovenian urban settlements. Using structural equation modelling, Fie and Medis (2016) investigate the impact of community and entity satisfaction on the sustainability of CSR projects in Sri Lanka. They utilise primary data from a sample of 360 respondents (shareholders/directors/managers/employees) of 40 firms and 360 beneficiaries of 40 CSR (Corporate Social Responsibility) projects concluded within five years following a protracted civil war. They discover that Community and entity satisfactions lead to CSR project sustainability. Agi (2016) employs structural equation modelling to examine the relationships between corporate social responsibility, quality management practises, national culture, corporate operational performance, and host community satisfaction in Nigeria's oil and gas industry. The study surveyed responses from 221 indigenous oil and gas (upstream and downstream) management personnel with at least five years of experience using systematic and cluster (probability) sampling. Among other things, it is found that while CSR initiatives directly impact community satisfaction, the impact of CSR activities and quality management practices on corporate performance is mediated by satisfaction with the host community. According to the study's findings, corporate operational performance influences the performance of the host community via CSR activities.

In India, Mathew and Sreejesh (2017) investigate the relationship between responsible tourism, sustainability dimensions (social, economic, environmental, and cultural), and quality of life, concentrating on international tourism destinations in Kerala. There are four dimensions for measuring quality of life: economic, affective, community, and health and safety. Their empirical analysis used data acquired through survey questionnaires from 399 Kovalam, Kumarakom, and Thekkady host community residents. Their evidence demonstrates that the sustainability of a destination has a significant positive effect on the quality of life. In addition, the results indicate that the impact of responsible tourism on quality of life is indirect, as it is mediated by destination sustainability. Also, in India, Singh and Agarwal (2017) investigate the effect of Corporate Social Responsibility (CSR), and sustainability practises on marginalised (socially and economically disadvantaged) communities and individuals, whom they refer to as the Bottom of the Pyramid (BOP). Their qualitative research used samples from ten significant Indian organisations. The qualitative data are gathered through semi-structured interviews, allowing informants to provide in-depth insight into the sustainability practises of their respective organisations. Regarding the impact of CSR and sustainability practises, they identify four major themes: poverty reduction, stakeholder relationship development, uncovering market-based opportunities at BOP, and developing future-leverageable social capital at BOP. Lee and Jan (2019) use various statistical and econometric techniques (CFA, MANOVA, and t-test) to examine the perceptions of Taiwanese residents regarding the sustainability of community-based tourism. They collected data using a survey questionnaire. The study's sample comprises eight hundred forty-nine residents of six tourism-related communities (Cigu, Taomi, Dingcaiyuan, Wumilo, Toshe Living Basin, and Linpei). The analysis simultaneously concentrates on sustainability's economic, environmental, sociocultural, and life satisfaction dimensions. The study identifies and categorises these communities into three developmental stages based on cluster analysis: involvement, consolidation, and development. Among other things, they identify a considerable difference between the three developmental stages (involvement, developmental, and consolidation) and the four dimensions of sustainability. Kawesittisankhun and Pongpeng (2020) use structural equation modelling to examine the impact of sustainability practises at various corporate strategy levels (corporate, business, and functional) on owner and community satisfaction in the Thai construction industry. Based on data collected from 225 employees of seven large and well-known contractors, the authors conclude, among other things, that while corporate and business strategy levels indirectly affect community satisfaction, functional strategy has a positive and significant effect on community satisfaction.

Kanwal et al. (2020) investigate the impact of road and transport infrastructure on community satisfaction in social exchange theory and from the perspective of the China-Pakistan Economic Corridor (CPEC) using structural equation modelling. The study concentrated on the Pakistani provinces of Gilgit Baltistan and KPK and used data from 350 residents for its analysis. They discover that transport and road infrastructure significantly positively affect community satisfaction. In addition, their findings indicate that community satisfaction and perceived tourism benefits play a significant mediating role between road and transport infrastructure and community support for tourism. However, perceived negative environmental impacts do not mediate the relationship between road and transportation infrastructure and community support for tourism. In the context of the China–Pakistan Economic Corridor (CPEC), Kakar and Khan (2021) use structural equation modelling to examine the influence of economic and environmental factors on community satisfaction. The study used Likert-type data acquired via an online survey (Facebook and WhatsApp) from 254 educated residents along the CPEC route in Pakistan's metropolitan cities. The authors discover, among other things, that economic factors positively affect community contentment in the context of sustainable CPEC development, whereas environmental factors are insignificant. Combining descriptive quantitative and narrative qualitative approaches, Sugiarto and Sulaiman (2021) investigate the impact of CSR programmes on community contentment in Indonesia, using survey data collected from 89 randomly selected CSR beneficiaries and administrators of a cement manufacturing company in Cilacap Regency. Among other things, their analysis indicates that instituting CSR programmes results in community satisfaction. Egbon et al. (2018) used content analysis in a qualitative study to determine whether SPDC's GMoU fosters corporate-community accountability as a foundation for promoting sustainable development in the Niger Delta. SPDC interprets the concept of participation in a restrictive manner by indirectly exerting excessive control over the GMoU while appropriating the meanings of transparency and accountability to support its efforts to maintain social legitimacy and an asymmetric power relationship with its host communities. Using the Logit regression framework, Uduji et al. (2021) examine the effect of CSR activities of IOCs on adolescents' participation in traditional industry as a source of income in the Niger Delta region. The study, conducted from the perspective of GMOU, is based on survey data collected from 1,200 adolescents selected from the nine Niger Delta states. They conclude that CSR positively and significantly affects adolescent participation in traditional industries. Additionally, their findings imply that increased GMoU interventions in traditional industries would increase economic activity in the Niger Delta region.

Using a logit regression framework, Uduji et al. (2021) investigate the impact of CSR practises of IOCs on entrepreneurship development and job creation in the Niger Delta. Based on survey data collected from 1,200 youths across the nine Niger Delta states, they conclude that while the GMoU initiative has ensured greater community ownership and created space for better and more sustainable projects, resulting in increased community trust, it has yet to have a significant impact on entrepreneurship development and job creation. Using the Spearman correlation method, Ukiwo and Ferguson (2021) analysed the SPDC GMoU and sustainable community development in Bayelsa and Rivers States based on two theories: social incompatibility and stakeholder theories. Analysis of data collected using a structured questionnaire revealed that the GMoU model has no significant impact on human capital development and economic empowerment, infrastructure development, and community development in both Bayelsa and Rivers States. Consequently, their analysis demonstrates that the oil-producing host communities have not yet realised the desired social, environmental, and economic benefits of the

SPDC's GMoU model for sustainable development. Uduji et al. (2021) examine the impact of GMoU on adolescent skill acquisition in the Niger Delta region using the logit framework. Their sample consists of 800 adolescents chosen randomly from two rural communities in two local governments, each of the nine Niger Delta states, using data from a structured household survey questionnaire. The GMoU sustainability model has significantly impacted the development of farm entrepreneurship in general (capacity building, economic empowerment, and general living standard). Still, it has not been all-inclusive since adolescents are excluded from the targeted agricultural clusters.

In the context of GMoU, the empirical literature on the relationship between corporate sustainability and community satisfaction is limited but increasing. In addition, there is little consensus regarding the direction and significance of GMoU's impact on host communities in the Niger Delta region. Some studies conclude that GmoU has had a positive and significant impact on oil-producing host communities, while others conclude that GmoU has had no significant effects on host communities. Even though qualitative and quantitative methods have been used to investigate the impact of corporate sustainability investment on community satisfaction, none of the reviewed studies incorporates data collection and analysis techniques. Consequently, a mixed methods design incorporating qualitative and quantitative methods within a single framework would address a significant gap in the literature. In conclusion, the literature review reveals that many previous studies investigated community satisfaction as a unidimensional construct with multiple indicators, including quality of life, community well-being, standard of living, health and safety, and a sense of ownership. Consideration of community satisfaction as a multidimensional construct, incorporating dimensions such as community trust, attachment, and quality of life, would therefore cover an additional critical void in the literature. Therefore, investigating the effects of GMoU on oil-producing host communities in the Niger Delta would be a significant contribution to knowledge.

3. Methodology

The mixed method design, which combines quantitative and qualitative data collection and analysis methods within a single methodological framework, can be traced back to Campbell and Fiske (1959) and Jick (1979). This method is gaining popularity in the social and management sciences, but its application to corporate sustainability studies is comparatively new (Azim & Azam, 2013; Marques-Mendes & dos Santos, 2020; McGrady, 2018; McGrady, 2016). Using a comprehensive framework that combines the two extreme approaches (quantitative and qualitative approaches) would give the researchers an excellent opportunity to obtain an overall picture (Ivankova, 2014; Ivankova et al., 2006) of how sustainability practises in the oil and gas industry affect host communities within the context of the global memorandum of understanding.

Although this study is a community-level mixed methods research focusing on oil-producing host communities in Bayelsa and Rivers States, under the Global Memorandum of Understanding (GMoU), oil-producing host communities are classified into cluster groupings, with each cluster consisting of multiple host communities. According to Okoroba (2020), the states of Rivers and Bayelsa contain 33 cluster groupings. Consequently, our population is tiny and well-documented, consisting of 33 GMoU clusters in Nigeria's two principal oil-producing states. For quantitative analysis, our sample comprises all 33 clusters in our study population. Consequently, we used the census sampling technique; however, our cross-sectional data were collected from 132 individuals, four from each of the 33 cluster groups that were purposefully selected. This study relied predominantly on cross-sectional data collected from host communities in Rivers and Bayelsa. Consequently, we utilised the survey procedure to collect data. For quantitative data, the researchers, in collaboration with some specialists from Happuch Research, administered the CSEHCSQ instrument to the study participants, who are representative members of our sample's host communities. Respondents were given a copy of the instrument at their preferred location, with follow-up visits or text message reminders serving as reminders. Paid assistants manually collected the participants' completed questionnaires from them. The researchers interviewed ten individuals for qualitative data, using telephone calls at participants' preferred dates, times, and locations. Using the Pearson correlation analysis, we examined the bivariate correlation between the study variables. Confirmatory factor analysis was conducted for measurement analysis to ascertain the convergent and discriminant validity of the research data. The primary study relationships were empirically analysed using cross-sectional multiple OLS regression, and the results were used to test all specified hypotheses.

4. Model Specifications

The functional models for the impact of corporate sustainability expenditure and host community satisfaction are stated as follows:

$$CT=f(CEVES,CSCSE,CECSE) \quad (i)$$

$$CA=f(CEVES,CSCSE,CECES) \quad (ii)$$

$$CQL=f(CEVSE,CSCSE,CECSE) \quad (iii)$$

Where:

CT =Community Trust

CA =Community Attachment

CQL =Community Quality of Life

CEVSE=Corporate Environmental Sustainability Expenditure

CSCSE=Corporate Social Sustainability Expenditure

CESCSE=Corporate Economic Sustainability Expenditure

We specify the cross-sectional (classical) regression models for the above functional relationships as follows:

$CTi=\beta_o+\beta_1CEVSEi+\beta_2CSCSEi+\beta_3CECSEi+\varepsilon i$

$CAi=\alpha_o+\alpha_1CEVSE+\alpha_2CSCSEi+\alpha_3CECSEi+\varepsilon i$

$CQLi=\varphi_o+\varphi_1CEVSE+\varphi_2CSCSEi+\varphi_3CECSEi+\varepsilon i$

Where β_o, α_o, and φ_o represent slope and εi represents error.

The review of relevant literature indicates that corporate sustainability contributes to community development in terms of community trust, attachment, and quality of life. Consequently, we anticipate that environmental, social, and economic sustainability expenditures will have positive and statistically significant effects on the three dimensions of community satisfaction. In other terms, this is our prior expectation. o, o, and o > 0

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5. Result and Discussion

Ho_1: The spending on corporate social responsibility within the framework of the GMoU has no significant impact on community trust.

Panel A of Table 1 reveals that while all the major regression coefficients have the expected positive sign, none is statistically significant with community trust, as their corresponding p-values are all greater than the conventional significance levels.

Table 1. Result of Regression Analysis for Hypothesis One

Variable	Coefficient	P-value
Panel A: Main Regression Results		
Intercept($\beta 0$)	-1.7142	0.0005***
CEVSE ($\beta_{1)}$	0.1410	0.1335
CSCSE ($\beta_{2)}$	0.2623	0.2935
CECSE ($\beta_{3)}$	0.1734	0.1532
Panel B: Goodness of Fit Statistics		
R^2	0.3126	–
R^2	0.2965	–
F-START	13.808	0.0000***
DW statistic	1.9809	–

Note. ***Indicates significance at 1% statistical level.

Source: EViews Output based on Survey Data.

This finding indicates that none of the three dimensions of corporate sustainability has a statistically significant impact on community satisfaction as measured by community trust. Based on Panel B, the (R^2= 0.3126) is significantly less than the Durbin-Watson Statistic (DW = 1.9809), indicating that the relationship between corporate sustainability expenditure and community trust, as specified by our model, is not fictitious. According to Panel A of Table 1, the estimated beta for CSCSE is 0.2623, while its associated p-value is 0.2935, is greater than 0.05. This result suggests that the t-test is not statistically significant, meaning there is no statistical evidence against Ho 1. Therefore, we do not refute hypothesis 1, leading us to conclude that expenditures on corporate social sustainability within the framework of the GMoU have no significant impact on community trust.

Our first objective is to determine the magnitude of the relationship between corporate social responsibility spending and community trust. We analyse corporate social sustainability spending in the context of SPDC's GMoU using gender equality, community peace initiatives, quality education, social institutions, advocacy for responsible consumption, infrastructure provision, and good health and well-being. According to the legitimacy theory, organisations should develop, implement, and disclose their sustainability policies to acquire legitimacy and social trust (Zyznarska-Dworczak, 2018). Based on this theoretical perspective and the fact that SPDC has made substantial investments in the social sustainability of their host communities via the GMoU, as stated on their website, we anticipated a significant causal relationship between social sustainability expenditures and host community trust.

Contrary to our expectations, we found no correlation between corporate social responsibility expenditures and community trust. According to Table 1, even though the coefficient on CSCSE (=0.2623; p-value=0.2935) has the expected positive sign, the probability associated with it is pretty high, indicating that it is not statistically significant. This result demonstrates that despite the enormous investment committed under the GMoU, the numerous social challenges oil host communities face have not been effectively addressed. This finding contradicts the legitimacy theory and supports the opinion of several authors Aaron (2012); Allen and Eze (2019); Egbon et al. (2018); Egbon et al. (2018) that GMoU has not significantly altered the negative narrative surrounding the operations of IOCs in the Niger Delta region. This finding is also consistent with the findings of Ukiwo and Ferguson (2021), which indicate that oil-producing host communities have not yet experienced the anticipated social, environmental, and economic benefits of the SPDC's GMoU model for sustainable development. However, our findings contradict (Filkins et al., 2000). Again, our findings are consistent with SPDC's excessive manipulation and control of the GMoU. According to Egbon et al. (2018), SPDC interprets the concept of participation in a restrictive manner by inadvertently exerting undue control over the GMoU and by appropriating the meanings of transparency and accountability to support its efforts to maintain social legitimacy and an asymmetric power relationship with its host communities. This behaviour, which violates the principle of social trust, creates uncertainty among the host communities regarding the future of GMoU. The reaction of the host communities to the perceived lack of transparency and accountability is also reflected in their responses to the social sustainability scale's statement items, which indicate they are indifferent to the SPDC's GMoU's success in achieving its social sustainability goals.

$H0_2$: Corporate expenditures on environmental sustainability within the framework of the GMoU have no appreciable effect on community attachment.

Table 2. Result of Regression Analysis for Hypothesis Two

Variable	**Coefficient**	**P-value**
Panel A: Main Regression Results		
Intercept ($\alpha_{0)}$)	0.4056	0.3166
CEVSE ($\alpha_{1)}$)	-0.3443	0.0973*
CSCSE ($\alpha_{2)}$)	0.1174	0.0865*
CECSE ($\alpha_{3)}$)	0.0444	0.7819
Panel B: Goodness of Fit Statistics		
R^2	0.3768	–
R^2	0.3159	–
F-statistic	15.522	0.0000***
DW statistic	1.7810	–

Note. *indicates significance at 10% statistical level. ***Indicates significance at 1% statistical.

Source: EViews Output based on Survey Data.

CSCSE (=0.1174; p-value=0.0865) and CECSE (=0.0444; p-value=0.7819) exhibit the expected positive sign, whereas CEVSE (=-0.3443; p-value=0.0973) is associated with a negative sign. This result demonstrates that corporate sustainability practice's social and economic dimensions positively relate to community attachment. On the contrary, environmental sustainability expenditure has a negative relationship with community attachment. From Panel B, like the case of community trust, the (=0.3768) is much lower than the Durbin-Watson Statistic (DW=1.7810), indicating that the relationship between corporate sustainability expenditure and community attachment, as specified in our model, is not spurious. From Panel A of Table 2, the coefficient on CEVSE has an estimated value of -0.3443, while its associated p-value is 0.0973, which is higher than 0.05. This result implies that the t-test is not statistically significant, indicating no statistical evidence against HO2. Therefore, we do not reject hypothesis 2, leading us to conclude that corporate environmental sustainability expenditure within the framework of GMoU has no significant effect on community attachment.

Our second objective is to determine the extent of the impact of corporate environmental sustainability expenditure on community attachment. We examine corporate environmental sustainability expenditure in the context of SPDC's GMoU using measures such as clean water sanitation, climate support/action, sustainable cities, life below water support projects, and land sanitation disposal of refuse. The legitimacy theory suggests that organisations develop and implement sustainability policies to gain legitimacy and social bonding (Deegan, 2014; Nishitani et al., 2021; Zyznarska-Dworczak, 2018; Alsayegh et al., 2020; Artiach et al., 2010; Asuquo et al., 2018; Lourenco et al., 2012; Schaltegger & Burritt, 2006; Schaltegger & Burritt, 2006; Schneider, 2015). Based on this theoretical perspective and the fact that SPDC has made substantial investments in the environmental sustainability of their host communities through the GMoU, as indicated on their website, we anticipated a significant causal relationship between environmental sustainability expenditures and host community attachment. Contrary to our expectation, apriori, we found no evidence of a significant relationship between corporate environmental sustainability expenditure and community attachment at the 5% significance level. However, this relationship is significant at the 10% level. As evident in Table 2, the coefficient on CEVSE-value=0.0973) is estimated with a negative sign and a probability higher than 5%, indicating that corporate environmental sustainability expenditure has a negative and weakly significant impact on community attachment. This result shows that despite the vast investment committed under the GMoU, it has not successfully addressed the numerous environmental challenges the oil host communities face. It has so far worsened the level of attachment between oil companies and their host communities.

This finding, which contradicts the legitimacy theory, supports the opinion of several authors (Aaron, 2012; Allen & Eze, 2019; Egbon et al., 2018; Egbon et al., 2018) that GMoU has not significantly altered the negative narrative associated with the operations of IOCs in the Niger Delta region. This finding also agrees with Ukiwo and Ferguson (2021), who find that oil-producing host communities do not experience the desired social, environmental, and economic benefits associated with the SPDC's GMoU model for sustainable development. Our finding also agrees with the empirical findings by La Fortuna, Matarrita-Cascante (2010) and Kakar and Khan (2021) that environmental factors play an insignificant role in shaping the community's living standard, satisfaction, and quality of life. The negative relationship between corporate environmental sustainability expenditures and host community attachment can be attributed to several factors, including the voluntary nature of the GMoU model, the profit-maximising motive of SPDC, excessive manipulation and control of the GMoU, insufficient funding, lack of quality and maintenance of executed projects, and cultural factors that inhibit gender balance. According to Egbon et al. (2018), SPDC interprets the concept of participation in a restrictive manner by indirectly exerting excessive control over the GMoU and by appropriating the meanings of transparency and accountability to support its quests for maintaining social legitimacy and an asymmetric power relationship with its host communities. This behaviour, which negates the principle of social attachment and bonding, makes the host communities feel uncertain about GMoU prospects. This feeling is reflected in their responses to the statement items in our environmental sustainability scale, which generally indicate that they are indifferent regarding SPDC's commitment to issues relating to environmental sustainability in their host communities.

$H0_3$: Corporate economic sustainability expenditure within the framework of GMoU has no significant effect on community quality of life.

Table 3. Result of Regression Analysis for Hypotheses Three

Variable	Coefficient	P-value
Panel A: Main Regression Results		
Intercept ($\emptyset_{0)}$)	-0.1986	0.8910
CEVSE ($\emptyset_{1)}$)	-0.0318	0.3489
CSCSE ($\emptyset_{2)}$)	0.4173	0.0602*
CECSE ($\emptyset_{3)}$)	0.0572	0.1129
Panel B: Goodness of Fit Statistics		
R^2	0.3118	–
R^2	0.2859	–
F-statistic	11.122	0.0034***
DW statistic	1.8870	–

Note. *indicates significance at 10% statistical level.

Source: EViews Output based on Survey Data.

From Panel A of Table 3, we can see that, like the case of community attachment, CSCSE(φ=0.4173; p-value=0.0602) and CECSE-value=0.1129) have the expected positive sign, while CEVSE(φ=-0.0318; p=value=0.3489) is associated with a negative sign. This result shows that social and economic dimensions of corporate sustainability practices are positively associated with community quality of life. On the contrary, environmental sustainability expenditure negatively correlates with community quality of life. From Panel B, like the two previous cases, the (=0.3118) is much lower than the Durbin-Watson Statistic (DW=1.8870), indicating that the relationship between corporate sustainability expenditure and community quality of life, within the framework of GMOU is not achieving its objectives and therefore should be modified. From Panel A of Table 3, the coefficient on CECSE has an estimated value of 0.0572, while its associated p-value is 0.1129, which is much higher than 0.05. This result implies that the t-test is not statistically significant. Therefore, we do not reject hypothesis 3, leading us to conclude that corporate economic sustainability expenditure within the framework of GMoU has no significant effect on community quality of life.

Our third specific objective is to determine the extent of the impact of corporate economic sustainability expenditure on community quality of life. We examine corporate economic sustainability expenditure in the context of SPDC's GMoU using measures such as poverty reduction, youth and women employment, provision of decent work, zero hunger campaign, and industry and innovation. Theoretically, organisations develop and implement sustainability policies to gain legitimacy and social bonding with their primary stakeholders (Deegan, 2014, 2019; Nishitani et al., 2021; Zyznarska-Dworczak, 2018; Alsayegh et al., 2020; Artiach et al., 2010; Asuquo et al., 2018; Lourenco et al., 2012; Schaltegger & Burritt, 2006; Schaltegger & Burritt, 2006; Schneider, 2015). We expected, a priori, that a significant causal relationship exists between economic sustainability and the quality of life in host communities, based on this theoretical perspective and the fact that SPDC has committed enormous resources to the social sustainability of their host communities through the GMoU, as indicated on their website. Contrary to our expectation, apriori, we found that the relationship between corporate economic sustainability expenditure and community quality of life is not statistically significant. As evident in Table 3, although the coefficient on CSCSE-value=0.1129) is estimated with the expected positive sign, its size is small. At the same time, its probability level falls outside the specified 5% range, indicating that corporate economic sustainability expenditure has s positive but not significant impact on community quality of life. Again, this shows that despite the considerable investment committed under the GMoU, it has not successfully addressed the numerous economic challenges the oil host communities face. This conclusion is supported by the perceptions of the study participants, who unanimously rejected the assertion that SPDC provides and supports economic well-being (such as poverty reduction, youth and women employment, provision of decent work, zero hunger campaign, and industry and innovation) of the people in their host communities. Also, this finding contradicts the stakeholder theory but supports the opinion of several authors (Aaron, 2012; Allen & Eze, 2019; Egbon et al., 2018; Egbon et al., 2018) that GMoU has not significantly altered the negative narrative associated with IOC operations in the Niger Delta region. This finding also agrees with Ukiwo and Ferguson (2021), who find that oil-producing host communities do not experience the desired social, environmental, and economic benefits associated with the SPDC's GMoU model for sustainable development. Our finding, however, disagrees with Uduji et al. (2021) and Kakar & Khan (2021). Both authors find a significant relationship between the economic dimension and community satisfaction. Again, we attribute the lack of significance between corporate economic sustainability expenditures and host community quality of life to several factors, including the voluntary nature of the GMoU model, the profit-maximisation motive of SPDC, excessive manipulation and control of the GMoU, inadequate funding, lack of quality and maintenance of executed projects, and cultural factors that inhibit gender balance. According to Egbon et al. (2018), SPDC interprets the concept of participation in a restrictive manner by indirectly exerting excessive control over the GMoU and by appropriating the meanings of transparency and accountability to support its quests for maintaining social legitimacy and an asymmetric power relationship with its host communities. This behaviour, which negates the principle of social attachment and bonding, makes the host communities feel uncertain about the GMoU prospects and outcomes.

6. Conclusions

It is well established in theory that corporate sustainability practices directly impact community satisfaction regarding community attachment, trust and quality of life. Also, the Global Memorandum of Understanding (GMoU) has been described as a direct response of the IOCs to the complex, dynamic, and continuous environmental and socioeconomic problems faced in the Niger Delta region, resulting from upstream and downstream oil activities. None of the three dimensions of corporate sustainability expenditure (environmental, social, and economic) significantly impacts community trust; hence, we conclude that the implementation of the GMoU has not reached the level where the host communities can trust it. Given that none of the sustainability dimensions significantly impact community satisfaction, we believe that the GMoU has yet to address the numerous socioeconomic and environmental challenges confronted by the oil host communities, despite the millions of dollars invested annually by SPDC in community development. However, future studies can focus on testing this argument from the perspective of SPDC and other oil companies operating in the Niger Delta region.

7. Recommendations

SPDC can improve its working relationship with their host communities by removing all barriers surrounding the implementation of the GMoU; hence there is a need towards greater transparency and accountability. Again governments at different levels should be more actively involved in the issues of host community development in the Niger Delta region. Government active involvement is crucial given the host communities' increasing environmental and social degradation resulting from the exploration and exploitation activities of international oil companies in the region. Finally, SPDC and other regional oil companies can channel a significant part of their sustainability expenditure to environmental protection and sustainability. This advice is vital given the negative impact of the environmental sustainability aspect on community attachment and quality of life in the host communities.

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