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Review article / Обзорная статья

The Dark Side of Multinational Corporations in Africa

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Abstract. The presence of multinational companies in Africa has brought more controversy among researchers and activists, with some proponents supporting them as economic contributors to the African continent, whereas other critics argue that multinational companies are corrupt, exploiters, tax evaders, imperialists, et cetera. Against this background, this study attempted to review literature relating to the dark practices of multinational companies in Africa with the aim of identifying the most dominant dark practices that spark controversies about multinational companies' presence in Africa and then coming up with recommendations that would help African governments deal with and eradicate these dark practices. The findings of the overview indicate that the main negative practices of multinational companies are corruption and bribery, tax evasion and cheating, labour exploitation and imperialism. It is argued that multinational corporations have considerable potential economic power, which can contribute to the benefit of the host country. But it can also be abused if it is not well checked or limited by the host country. The study results show that the absence of strong legal frameworks and international accountability in African countries is the main reason why these dark practices have been mushrooming. It is strongly recommended that governments embrace multinational corporations in order to develop their countries and, at the same time, develop and implement strong strategic reforms, policies, legal frameworks, labour laws, and international accountability in order to curb and manage these impunities.

Keywords: Dark Practices, Africa, MNC, Corruption, Tax evasion, Imperialism

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Отрицательное воздействие транснациональных корпораций в Африке

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Аннотация. Присутствие транснациональных компаний в Африке вызывает все больше споров среди исследователей и активистов, причем одни сторонники поддерживают их как экономических вкладчиков в развитие африканского континента, а другие критики утверждают, что транснациональные компании коррумпированы, эксплуатируют людей, уклоняются от налогов, являются империалистами и так далее. На этом фоне целью данного исследования стал обзор литературы о недобросовестной практике транснациональных компаний в Африке с целью выявления наиболее распространенных видов недобросовестной практики, вызывающих споры о присутствии транснациональных компаний в Африке, а затем выработка рекомендаций, которые помогут африканским правительствам бороться с этой недобросовестной практикой и искоренить ее. Результаты исследования показывают, что основными негативными практиками транснациональных компаний являются коррупция и взяточничество, уклонение от уплаты налогов и мошенничество, эксплуатация труда и империализм. Утверждается, что транснациональные корпорации обладают значительным потенциалом экономической мощи, которая может принести пользу принимающей стране. Но ею можно и злоупотребить, если она недостаточно хорошо проверена или ограничена. Исследование показывает, что отсутствие прочной правовой базы и международной подотчетности в африканских странах является основной причиной быстрого роста этой порочной практики. Правительствам настоятельно рекомендуется рассматривать многонациональные корпорации как «необходимую угрозу» для развития своих стран и в то же время разрабатывать и проводить сильные политические реформы, политику, правовую базу, трудовое законодательство и международную подотчетность для сдерживания и искоренения этой практики.

Ключевые слова: плохие практики, Африка, ТНК, коррупция, уклонение от уплаты налогов, империализм

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Introduction

Multinational corporations (MNCs) are large companies that operate in many countries outside their country of incorporation. MNCs are defined as companies with operating facilities and assets in more than one country, international sales, and multinational management and ownership (Luthans, Doh, 2018, p. 5; Kogut, Zander, 1993). MNCs have become the key players in a global knowledge-based economy (Eluka et al., 2016; Haselip, 2006). A number of studies have described MNCs as firms that are relevant to economic development and play a significant role in shaping the global economy (Kim, Milner, 2019; Osabuohien et al., 2015; Schuster, Holtbrügge, 2012; Sitko et al., 2018; Williams, 2017; Abimbola, Dele, 2015; Wiig, Kolstad, 2010; Iyanda, 1999; Osuagwu, Obumneke, 2013; Lodge, Wilson, 2006), while some studies argue that MNCs have negatively hindered economic growth in the countries where they are located (Haselip, 2006; Otusanya, 2011), with other studies arguing that MNCs have completely done more harm than good in developing countries (Eluka et al., 2016; Moran, 1978). There is still a need for further research on how MNCs can be involved in creating sustainable economies in Africa (Kolk, Lenfant, 2010). It has also been argued that MNCs don't bring many benefits to the countries that host them, disrupting their political systems and changing the way their economies work.

Purpose of Study

Although many studies have linked the presence of MNCs in developing countries to economic growth and development (see Kim, Milner, 2019; Osabuohien et al., 2015; Schuster, Holtbrügge, 2012; Sitko et al., 2018; Williams, 2017; Abimbola, Dele, 2015; Wiig, Kolstad, 2010), other studies have argued that MNCs have brought more harm than good to host countries (see Haselip, 2006; Otusanya, 2011; Eluka et al., 2016; Moran, 1978). The dark or controversial practices of MNCs such as tax evasion, corruption, bribery, child labour, imperialism, fraud, environmental degradation and many other vices have sparked protests by activists and uncertainty about whether MNCs are a blessing or a curse for Africa. Non-governmental organisations (NGOs) often challenge multinational companies (MNCs) operating in countries with poor human rights records, claiming that MNCs' decisions to remain in these countries show support for these repressive governments (Minefee, Bucheli, 2021).

As some studies have shown that global MNCs employ a number of strategies to enter African markets (Dipha, Katrodia, 2022), this study was conducted to identify the dominant dark practices of MNCs by reviewing some studies that have presented these dark practices of MNCs' activities in Africa. The study also sought to identify ways in which host countries of MNCs could limit and close loopholes in the dark practices of MNCs in order to promote development and economic growth in Africa, as the continent is yet to attract more MNCs despite showing signs of being the next big growth market in the world (Leke, 2018).

Research Methodology

The methodology used in this research study was a systematic review of published papers. A systematic review is a very important tool used to enhance the debate and to disseminate the academic findings of different researchers (Tranfield et al., 2003). The following stages that were used to conduct a review are highlighted: planning the review; conducting the review; reporting and disseminating the results.

Review Planning

This research presents a systematic review of the dark side of MNCs in Africa. There are studies that have used this approach that have followed the strategies and methodologies of Tranfield et al. (2003). Although previous researchers have used the strategies of Tranfield et al. (2003), they have also used different databases and focuses to conduct their research studies (see Chongo et al., 2023; Yangailo, Mpundu, 2023; Yangailo, Qutieshat, 2022; Yangailo, Kaunda, 2021; Kigozi et al., 2019; Tarí, 2011; Manatos et al., 2017). In this research study, two databases were used to conduct this review, namely Semantic and Google Scholar. This review was limited to only English language peer-reviewed papers, mainly focused only on Africa, in order to obtain a broad view.

Conducting the review

During this phase, the following criteria were applied:

- To consider peer reviewed or verified publications,
- The paper was to be composed of dark side of MNCs in Africa or the negative impact of MNCs in Africa.

After obtaining copies of the paper, studies that met the screening criteria were screened further to determine if they met criteria for inclusion. Titles as well as their abstracts were also evaluated for inclusion.

Reporting and Dissemination

This is the phase that elaborates the results of the review as presented under the literature review section of this paper.

Literature review

Batra (2007) asserts that the dark practices of international business are the harms imposed on populations either through inaction or through the actions of multinational corporations (p. 306). Multinational corporations are powerful economic actors that have an impact on the host environment, especially in weak states. Instead of being agents of development and helping to reduce poverty in Africa, or better still eradicate poverty in extreme cases, multinational corporations have perpetuated underdevelopment and reduced mineral producing states in Africa to monoculture states (Amusan, 2018, p. 51).

Africans are very concerned about the operational behaviour of these MNCs. For example, Chinese MNCs massively employ 70% of their employees who are citizens of their home country (Koumou, Manyi, 2016), leaving only 30% of their workforce as citizens of the host country.

Rapanyane and Shai (2020) studied the operations of Chinese MNCs in the mining industry in the Democratic Republic of Congo. They found that the main objective of Chinese mining companies was to exploit Congo's mineral resources for the development of their home country, at the expense of Congo's own development. Koumou and Manyi (2016) argue that Chinese multinational companies are the predators of raw materials in Africa.

According to Adusei (2009), MNCs are the new colonisers in Africa and have continued to plunder the continent's natural wealth while avoiding paying taxes.

Chigozie (2018) argues that the main objective of multinational corporations is to maximise their profits, not to develop host countries. A damning United Nations report (Carroll, 2002) accused dozens of multinationals, including De Beers, Barclays Bank and Anglo American, of facilitating the looting of the wealth of the Democratic Republic of Congo.

Zhu (2017) conducted a study on multinationals, rent and corruption in developing countries, using China as a case study. The results of the study showed that provinces with more MNC activity had higher levels of corruption.

Multinational corporations (MNCs) are not enthusiastic about contributing to the economic development of Africa (Udofia, 1984), but have developed means of imperialism to extract very low tax payments from host countries in order to make profits. The attitudes of these multinational corporations (MNCs) are not in line with the national economic objectives of their host African governments. According to Udofia (1984), Western-based MNCs have absolutely no regard for the African people and their governments (p. 359).

Haselip (2006) argues that gold in Ghana only enriches MNCs, not Ghanaians, and in most cases MNCs regularly fail to undertake rural development around their sites in less developed countries (Latifi, 2004).

A study conducted by Eluka et al. (2016) on the impact of MNCs revealed that MNCs have done more harm than good to the Nigerian economy in terms of environmental degradation, profit repatriation, human rights abuses, bribery, non-technology transfer and corruption.

The extraction of these African commodities causes environmental externalities such as the pollution of rivers or swamps and the loss of natural landscapes over time. In Zambia, multinational companies, especially those that have invested in the mining sector, have been linked to environmental degradation (damage) through pollution (Hasimuna, Chibesa, Ellender, Maulu, 2021; Muma, Besa, Manchisi, Banda, 2020; Ikenaka, Nakayama, Muzandu, Choongo, Teraoka, Mizuno, Ishizuka, 2010), with some taking legal action against them (Varvastian, Kalunga, 2020).

Imperialism and Neo-colonialism

The deep penetration of multinational corporations into African economies has left some African governments unable to make some investment decisions because they have less control over resources. Both recent and older studies have associated multinational corporations with imperialism in Africa (see Onimode, 1978; Chigozie, 2018). Many theorists (Hobson, 1972) have associated imperialism with neo-colonialism, colonialism, nationalism and capitalism. The investments of multinational corporations give them power that is great in relation to some individual countries in Africa. The most serious form of neo-colonialism is the increasing power and resources of multinational corporations (Mutharika, 1975, p. 388). Neo-colonialism is an indirect form of control by a superpower through economic and cultural means (Durokifa, Ijeoma, 2018). According to the late first president of Ghana, "the essence of neo-colonialism is that the state under it is theoretically independent and has all the outward trappings of international sovereignty — in reality its economic system and hence its political policies are directed from outside" (Nkrumah, 1965).

Multinational corporations in Africa today have the upper hand in African development policy because they own major development resources and decide where and how to apply science and technology.

Rapanyane and Shai (Rapanyane, Shai, 2020) argue that there is no difference between the Chinese mining companies operating in the DRC and the early colonial masters, whose only aim was to come to Africa to exploit mineral resources in order to develop their own countries at the expense of Africa's own development. The study links Chinese companies to the colonial masters who colonised African countries.

Labour Exploitation

Some MNCs exploit local workers, as it has been reported that some companies pay below the host country's minimum wage or/and market wages. Chinese companies have been accused of having precarious working conditions, paying low wages and providing little training (Xiaoyang, 2016). This is very common in African countries with high unemployment rates. This negative practice of exploiting workers is worse in countries with weaker labour, health and safety laws. Allowing multinational companies to exploit and take advantage of workers' wages, health hazards and safety at the expense of economic development does not help in any way to improve the living standards of these workers (Islam, 2017).

According to the International Labour Organization, Africa has the largest number of child labourers, with an estimated 72.1 million African children in child labour and 31.5 million in hazardous work (ILO, 2023)[1]. This allows MNCs to take advantage of the current situation and further exploit child labourers. Venkateswarlu (1998)

[1] Child labour in Africa. ILO. Retrieved from https://www.ilo.org/africa/areas-of-work/child-labour/lang--en/index.htm

confirms this by stating that there is an increasing trend of child labour in Africa, Asia and the Middle East. For example, Amnesty reported that child labour exists in global consumer companies (CNBC, 2016)[2].

Cheating / Tax evasion

"Multinational corporations avoid taxes by shifting their profits from countries where real activity takes place to tax havens, depriving governments worldwide of billions in tax revenues" (Garcia-Bernardo, Janský, 2022). These tax havens create enabling structures that support the illicit activities of political and business elites from developing countries in pursuit of organisational and personal interests, and the supply-side of corruption severely limits the ability of host developing countries to prevent corruption (Otusanya, Adeyeye, 2022).

According to Oxfam's new report, Africa: Rising for the Few' (Oxfarm, 2012)[3], Africa was cheated out of US$11 billion in 2010 through just one of the tricks (mispricing) used by multinationals to reduce their tax bills. The US$11 billion was six times the amount needed to close the health funding gap in Ebola-affected Liberia, Sierra Leone, Guinea Bissau and Guinea. According to campaigner Stella Agara, multinational tax evasion, as revealed in the Panama Papers, costs African countries up to 60% in lost revenue, with a significant impact on development aid, government budgets and ultimately lives (Crisp, 2023).

Multinational companies engage in tax avoidance that costs the poorest countries millions of US dollars. Malawi, one of Africa's poorest countries, lost $43 million in revenue from a single multinational in six years (ActionAid, 2015)[4]. According to Cascais (2021), African countries lose at least $50 billion in taxes each year, more than they receive in foreign aid. Where is the money? Is this not pure evil perpetrated by multinational corporations? Jones (2015) quotes Nick Bryer, Oxfam's UK campaigns director, who claims that "multinational companies, many based in the UK and other G7 countries, are cheating African countries out of billions of dollars in vital tax revenues that could help vulnerable people get decent healthcare and send their children to school" (Jones, 2015).

Garcia-Bernardo and Janský (2022) found that in 2016 alone, multinational companies worldwide shifted up to US$1 trillion in profits, and countries with lower incomes, such as African countries, lost out on more tax revenues. Poor countries, especially in Africa, rely on these taxes to fund development and provide public services such as health care, education and other social services. By avoiding paying taxes, multinationals deprive African countries of the resources they need to develop

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[2] Child labor at Indonesian palm plantations supplying global companies: Amnesty. CNBC. Retrieved from https://www.cnbc.com/2016/11/29/child-labor-at-indonesian-palm-plantations-supplying-global-companies-amnesty.html

[3] Multinational companies cheat Africa out of billions of dollars. Oxfarm. Retrieved from https://www.oxfam.org/en/press-releases/multinational-companies-cheat-africa-out-billions-dollars

[4] An Extractive Affair. ActionAid. Retrieved from https://actionaid.org/publications/2015/extractive-affair

and reduce the high levels of poverty in their countries. Refusing or avoiding to pay taxes is the same as refusing to develop the infrastructure that provides the poor with clean water, good sanitation, communication systems and accessible roads.

Corruption and bribery

MNCs have been linked to massive corrupt practices in their quest for maximum profits. Anecdotal and empirical evidence presented by Kimemia (2018) shows that MNCs do not pay taxes and exploit weak institutions in Africa through corrupt practices in their quest for profits. According to Eluka et al. (Eluka, Uzoamaka, Ifeoma, 2016), MNCs in Nigeria have become agents of corruption, using bribes to negatively influence leaders to achieve their goals (p. 63).

According to Zhu (2017), the presence and entry of MNCs in developing countries undoubtedly contributes to rent extraction, which leads to high levels of corruption. Corruption has a serious impact on the quality of life of citizens in host countries, as money is siphoned off by corrupt politicians and some government officials who benefit at the expense of poor citizens.

Discussion

A review of the literature shows that multinational companies tend to invest in African countries with the aim of maximising profits. Profits are transferred to their parent companies in their home countries, undermining economic development in the countries where their subsidiaries are located. The repatriation of profits to headquarters in the home countries, rather than reinvestment in the host countries, leaves these countries with little financial benefit. Multinational companies are primarily interested in maximising profits, and it is in their best interest to remain dominant as economic giants in poor (developing) countries so that they can continue to enjoy business profits. “The most general suspicion of MNCs is likely to exist in countries at lower levels of economic development, especially those that have only recently gained independence” (LaPalombara, Blank, 2019). There is no doubt that these dark practices of MNCs, which have sparked debates on whether MNCs are a curse or a blessing, are carried out by MNCs to maximise profits. In conclusion, MNCs operate in Africa only for their profits and have taken advantage of countries with weaker human rights, environmental standards, policies and legal frameworks.

The drive for profit has led multinational companies to set up operations in host African countries in order to gain access to cheaper natural resources. African leaders should ensure that the benefits of these companies are realised today (now) and not later, because in the future, when their countries’ natural resources are depleted or exhausted, these multinational corporations (MNCs) would quickly and without hesitation move their operations to other countries with natural resources.

Sometimes the MNCs give aid to the host countries, which is just a cover to ensure that they stabilise the dependency of the host countries. In most cases, foreign aid threatens the freedom of developing countries to formulate their own foreign and economic policies. Aid can be described as the most dangerous weapon of manipulation used by multinational corporations to ensure their acceptance and existence. In resource-rich developing countries, the increasing role of MNCs in supporting host governments is a direct response to the continued weakening of the state (Ite, 2005). This attitude of MNCs is undoubtedly a truly capitalist-imperial feature. Are MNCs in Africa invited by the host country to help it grow or to make it dependent on them?

In Africa, the arrival of these multinationals has created mixed feelings among the citizens of the host countries. For example, if a multinational company builds and opens a shopping mall in a city in a particular neighbourhood, this will be seen by a politician as economic development, despite the fact that most people in that community cannot even afford to shop in the mall and live on less than one US dollar a day. Members of the community where a shopping mall is located may not have access to basic needs such as clean water or sanitation. As a result, conflicts arise between communities and their leaders. In most cases, shopping malls are frequented by foreigners and few members of the community who have at least a better standard of living. According to Miller et al. (2008), a team of university students conducting research in Chipata, Eastern Province, Zambia, learned that villagers were angry and threatened to burn down a local shopping mall, which they blamed for displacing their local livelihoods. On the other hand, Africans denounce the poor quality of products from Chinese multinationals and estimate that the low price of Chinese products has drastically caused the collapse of local businesses (Koumou, Manyi, 2016).

The literature review also shows that the main dominant dark practices of MNCs in Africa are corruption/bribery, tax evasion/fraud, and imperialism/neocolonialism. These dominant dark practices can be minimised and curbed if African governments take drastic measures. The next question would be how do African governments reduce or curb these vices?

First, African governments should formulate and implement tax reforms to reduce tax evasion and fraud. African leaders must not sit idly by while international tax reforms are debated and agreed in their absence. Existing international efforts to tackle corporate tax dodging, such as the Base Erosion and Profit Shifting (BEPS) process led by the Organisation for Economic Co-operation and Development (OECD) for the G20 countries, will continue to leave gaping tax loopholes that multinationals can continue to exploit in developing countries. This gives multinational companies (MNCs) a free hand to evade their tax obligations in developing countries. Many developing countries, especially African countries, have not been given the opportunity to participate in discussions or be represented in the reform of base erosion and profit shifting, to their detriment and to the benefit of the developed countries from which the MNCs originate. It is time for African countries to collectively stand up and voice their concerns about this unfair treatment. African governments should be equally represented in these debates on international corporate tax reform.

African governments must add their weight to the growing calls for reform of global tax rules. The formulation and implementation of a more democratic global tax system would enable countries to claim the money that is due to them. This money could then be used to tackle extreme inequality and poverty and ensure economic growth. Promoting and advancing campaigns such as 'Publish what you pay' would also be a great way to stop corruption and make multinationals more accountable and open about how they do business.

Secondly, in order to eradicate corruption and bribery, strict penalties and sanctions should be introduced and implemented for all multinational companies involved in such vices. It would be good to first orient and sensitise the management of multinational companies whenever they start operations in a new country. This would help to curb corrupt practices.

Thirdly, African countries should take all necessary and appropriate precautions in their negotiations with multinational corporations (MNCs), either individually or collectively, by ensuring that they do not subordinate themselves to any foreign economic power. In order to eradicate the practices of imperialism and neo-colonialism, African governments should seek to minimise the influence of these multinational corporations (MNCs) by competing with them or, better still, by ensuring that they hold shares in them. African governments should ensure that they create or strengthen institutions to manage their investments and hold their shares in various sectors such as mining, energy, etc. Representation on the boards of these multinational corporations (MNCs) should include all stakeholders. It is high time that African governments also seek to establish state-owned multinationals that are wholly owned by them and have the same organisation, structure and management as other multinationals from other countries. China has achieved dominance in Africa through multinationals. It is time for Africa to liberate itself economically and emulate Chinese multinationals.

Finally, African governments must ensure that they stop or minimise the brain drain. Those Africans already working abroad should also be encouraged to return home to help develop their countries. The return of educated and well-travelled Africans would help local (indigenous) companies to compete with MNCs and limit their negative impact.

Conclusion

The presence and behaviour of multinational corporations (MNCs) in Africa has become a permanent feature of the continent's economic landscape. It is undeniable that MNCs have considerable potential economic power, which can contribute to the benefit of the host country, but which can also be abused if not well controlled or limited by the host country. These MNCs have a comparative advantage in the public sphere that makes their activities, good or bad (positive or negative), extremely significant in host countries.

The responsibility for Africa's economic growth lies with its people, through their respective governments, and the way in which MNCs are regulated in a particular country determines whether that country would benefit or not. It is the responsibility of the government of the country hosting the MNC to represent its citizens and ensure that wealth is fairly distributed among them. According to Amusan (2018), African problems require African solutions. There is no need to have a dependency syndrome of wanting African challenges to be solved by foreigners.

The main beneficiaries of the negative activities of MNCs, such as exploitation of natural resources, tax evasion, corruption and other vices, are not the host countries but their home countries. MNCs engage in these dark practices to maximise their profits at the expense of host countries. The benefits of MNCs can only be realised if African governments take steps to prevent these corporations from evading taxes, exploiting resources, engaging in corruption and disrespecting the environment in which they operate. MNCs are like a double-edged sword that can do more harm than good if they're not used properly.

The absolute impunity enjoyed by multinationals in Africa is a result of the absence of strong legal frameworks and international accountability. It is strongly recommended that African governments embrace multinational corporations as a necessary evil for the development of their countries, and at the same time develop and implement strong strategic reforms, policies, legal frameworks, labour laws and international accountability, as well as improve public governance and strengthen their political institutions, in order to curb the impunity exhibited by multinational corporations in Africa and seal the perceived loopholes that enable these corporations to misbehave.

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