Natural Resource Governance, Accountability and Legitimising Propensity

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Natural Resource Governance, Accountability and Legitimising Propensity: Insights from Ghana's Oil and Gas Sector

Abstract

PURPOSE
This study explores Ghanaian views about accountability discharge by firms and government in the context of the nation's newly discovered oil and gas resources. The research focusses on a range of issues relating to stakeholder interaction, communication flows and the impact of decision-making on Ghanaian lives, as perceived by individuals on the ground.

DESIGN/METHODOLOGY/APPROACH
The paper adapts elements of legitimacy theory to interpret the outcome of a series of semi-structured interviews with members of key accountee and accountor groups including citizens and representatives of the state and private firms in the oil and gas industry in Ghana.

FINDINGS
The results indicate that rather than attempting to effect substantive accountability discharge, Ghana's government and oil and gas firms employ a wide range of legitimation strategies despite the apparently complete absence of the accountee power normally seen as driving the need for social contract repair.

ORIGINALITY/VALUE
This paper contributes to the literature on the discharge of institutional accountability by building on earlier conceptualisations of legitimacy theory to explore perceptions around a recent natural resource discovery. The analysis highlights grave concerns regarding the behaviour of state and corporate actors, one that runs counter to sub-Saharan African tradition.

RESEARCH LIMITATIONS/IMPLICATIONS
The findings suggest that accountability discharge in Ghana is cursory at best, with several legitimising strategies in evidence. The representatives from state institutions appear to share some of the concerns, suggesting that the problems are entrenched and will require robust enforcement of a strengthened regulatory approach to effect meaningful change.

1. Introduction

This study addresses the question of how accountability between powerful government/firms and society is perceived in natural resource-rich emerging nations. To achieve this, the paper analyses views relating to institutional engagement with citizens in the context of Ghana's oil and gas (O&G) industry and identifies a number of patterns relating to governance and legitimising tendencies. Natural resources provide significant economic support for many developing nations, boosting gross domestic product significantly (Limi, 2006). While countries such as Norway have been able to harness natural resource benefits (particularly those generated by the O&G sector) in a sustainable manner and generate meaningful improvements in national development (Limi, 2006; Rosser, 2007) others (notably Nigeria, Angola and Sudan), have experienced a "resource curse" caused by large-scale governance failings across the sectors involved (see, e.g., Bhattacharyya and Hodler, 2010; Global Witness, 2012 and 2014; Marcel, 2016; Marques de Morais, 2010; Lahn et al., 2007; Sachs and Warner, 2001; Shaxson, 2007a and 2007b; Vicente, 2010). The focus here on individual perspectives rather than the macro-level and normative approaches that dominate the prior literature facilitates the identification of legitimising behaviour around natural resources in an emerging economy even when the external pressures normally driving the need for such actions - i.e. effective means of redress for social contract breaches - are essentially absent. The inclusion of both institutional as well as citizenry viewpoints allows divergence in perspectives to emerge, but with some indication of concern regarding the former's behaviour that extends to those entities (particularly the state) themselves.

On the basis of an extensive investigation of perceptions regarding institutional engagement around Ghana's O&G resources, including from individuals geographically close to the resources themselves, the study documents the employment of a wide range of legitimation tools at state and corporate level. The situation persists despite the apparently complete disenfranchisement of the civil society groups whose ability to demand amends for accountability failures is normally seen as a key stimulus for such behaviour (Chelli et al., 2014). The evidence is shown to be of direct relevance to one of the issues highlighted by Deegan (2019) as key to improving understanding of legitimising tendencies, namely the link between the desire to "legitimise" organisational activities and the existence of "obligations that must be adhered to" (p. 2319). The evidence also addresses Deegan's broader concern that the lack of an "incremental" (p. 2320) approach has hindered progress in theoretical development in the area. As noted above, while studies on legitimation propensities have been conducted in various global contexts (e.g. Lanis and Richardson, 2013; Merkl-Davies et al., 2011; Suchman, 1995; Vaara et al., 2006; Van Dijk, 2006; Van Leeuwen; 2007) little is known about individual perspectives regarding governance and accountability outcomes in natural resource settings.

Ghana was chosen for the present investigation primarily because of widely-documented concern that the governance and accountability inadequacies which drove prior failures to turn gold and cocoa natural reserves into wealth gains for society as a whole might manifest themselves again on this occasion (Agyei and Yankey, 2019; Holden, 2013; Kumah–Abiwu et al., 2017; Lahn et al., 2007; Marcel, 2016; Thurber et al., 2011). The evidence reported regarding these behaviours is therefore likely to represent more deep-set, structural propensities rather than knee-jerk reactions to a nation's first major resource discovery (See Heller and Heuty, 2010). The rest of the paper is structured as follows. The legitimacy framework underpinning the approach and employed as a basis for framing the results is outlined in the next section. Section 3 then sets out the research methodology and methods before Section 4 discusses the empirical evidence. Section 5 explores the contribution of the work to theoretical understanding, while Section 6 concludes the paper by summarising the key findings and their implications.

2. Prior Literature and Theoretical Underpinning

2.1 Accountability and Legitimacy around Natural Resources

Lockwood (2010) maintains that natural resource governance and accountability involves legitimate, transparent, accountable and equitable integration, with an emphasis on generating mutual benefits for all actors. Resource managers may therefore be incentivised to focus less on serious accountability discharge and instead become involved in various legitimising activities, including - but not limited to - non-conformance with duly constituted rules and regulations (Howlett and Rayner, 2006; Lockwood, 2010). In this context, a survey-based study of eco-systems in Swedish coastal areas by Birnbuam et al. (2015) suggest a positive role for deliberative quality where 'instrumental-substantive' (p. 446) considerations dominate. Similarly, Wallington and Lawrence (2008) stress the need to take advantage of 'mutuality gains' that reflect local knowledge advantages if the tendency for exclusion of communitarian concerns around environmental management is to be addressed. As regards natural resource governance and accountability in Africa, Ribot (2003) points to the complex nature of motivations behind legitimising actions such as those highlighted in the present study. Ribot's analysis indicates that when the desire to demonstrate legitimacy is driven purely by the need for accountability discharge, a "threatening (of) local equity and the environment" (p. 54) can result, with decentralisation policy leading to adverse outcomes (including over-exploitation of natural resources) and disenfranchisement. This assertion is consistent with Campbell (2008)'s suggestion that when overseas companies have significant financial interests in natural resource companies operating in Africa[1] there is a need to avoid legitimacy "erosion" (p. 370), as local interests are often seen as being remote from the decision-making processes.

An alternative perspective is offered by Gross-Camp et al. (2012) who identify a: "trade-off between project legitimacy, and equity and effectiveness" (p. 31) in Rwandan eco-system payment schemes. This evidence is consistent with the critical role attributed to the offsetting of competing interests in Black and Watson's (2006) study of attempts to legitimise natural resource governance and accountability in Ethiopia and Mozambique via the addressing of cultural context. Gross-Camp et al. suggest that the arrangements in Rwanda have achieved few of their aims, not least because of a failure to understand the political nature of many of the underlying dialogues and relationships, one of the issues motivating the present study. More recently, Aladeitan (2013) suggests that attempts to legitimise state ownership of natural resources in the Niger Delta reflect the need to recognise the combined impact of geological and legalistic arguments, with holistic perspectives most likely to develop understanding in the area. In considering this literature as a whole, it is evident that the concerns around natural resource governance and accountability in emerging economy settings are broad, with failures and malfeasance common. However, this literature generally explores the issues via prescriptive discussion and review of macro- and process-level data,[2] a restriction in scope likely to be of significance in natural resource settings in emerging nations, where state and firm practices are often claimed to be far from satisfactory, but where detailed exploration of views on the ground is rare. The present study builds on this body of work by engaging with individuals from a range of backgrounds and, in so doing, is able to suggest novel findings relating to experiential outcomes and impact.

2.2 African Tradition and the Ghanaian Context

The African tradition of natural resource benefits belonging to all citizens is in line with the notion of resource governance and accountability, where institutional managers interact with various stakeholders regarding procedures, norms and cultures to determine how power and responsibilities should be exercised (Graham et al. 2003; Marques de Morais, 2010; Shaxson, 2007a and 2007b). However, whilst many articulations of the legitimation concept have been suggested, contemporary understanding emphasises the institutionalising of values and practices that conflict with African communitarian values (Cho, 2009; Fonseca and Ferreira, 2015; Gross-Camp et al., 2012; Rojo and Van Dijk, 1997; Suchman, 1995; Van Dijk, 2006; Van Leeuwen, 2007). For example, in Suchman (1995) legitimacy is characterised as a generalised perception that institutional actions are designed to appear as appropriate within socially constructed system of values and beliefs. Similarly, Vaara et al. (2006, p. 791) construe legitimation as a lens through which "micro-level textual practices and strategies" are viewed as attempts to "persuade and convince" actors, rather than as a means of genuine accountability discharge. Each of these elements is evidenced in the present study where the focus is on the behaviour of Ghanaian state and corporate authorities in governing resources on behalf of society as a whole. Legitimation of authority plays a key role in political debate (Badie et al., 2011; Beetham, 1991; Patten, 2002), with Coicaud (2002, p. 10) defining legitimacy as recognition that "the right to govern" is "a fundamental principle of political authority that justifies political obedience and grounds the exercise of political power."

Ghana's O&G industry is characterised by the nation's regulatory framework as comprising three distinctive groups of stakeholders: civil society, government and firms, with responsibility and accountability for resource governance practices flowing from the latter two parties to the citizenry (PIAC, 2011; EITI, 2012). Civil society groups ("CSGs"[3]) are therefore defined here as including all groups of stakeholders apart from the government ("GIs") and O&G companies (OCs). According to PRMA (2011) principles, the government holds the oil in trust for the civil society and therefore has fiduciary responsibility when engaging with the O&G firms.

Government and oil firms are therefore characterised here as accountors and the Ghanaian citizenry as accountees. This set-up provides the context for the empirical analysis, where the findings from a series of interviews with accountors (GIs and OCs) and accountees (CSGs) in Ghana regarding accountee-accountor relational issues are described. The Petroleum Revenue Management Act (PRMA),[4] which draws its mandate from the national constitution of 1992, formalises the requirement for governance, accountability, transparency, responsible resource operation and sustainability regarding the industry's revenue streams (PRMA, 2011).

The Public Interest and Accountability Committee (PIAC), itself a PRMA (2011) provision, has oversight responsibility for natural resource industries. The PIAC is therefore charged with ensuring that government (GIs) and firms (OCs) adhere to the Petroleum Revenue Management Act (2011), holding them accountable in any instances of deviation from their original mandates. This approach emphasises a number of governance issues, notably: multi-stakeholder participation in decision-making (regarding policy establishment, monitoring and implementation); equitable information flow; institutional resource control and regulatory conformance; and overall policy impact on society and environment (PIAC, 2011; PRMA, 2011).[5] This categorisation, which overlaps with the areas of focus in studies of the potential for legitimising behaviour to develop (e.g. Campbell, 2008; Cho, 2009; Suchman, 1995; and the operationalising of these contentions in Chelli et al., 2014) underpins the analytical framework adopted in the present study. The empirical analysis that follows presents a picture of the Ghanaian O&G sector where state and corporate parties are so dominant as to be openly disdainful of outside pressure and yet have a predisposition to employ the wide range of legitimising tools characterised in Chelli et al. (2014) and elsewhere as strategic responses to external forces.

2.3 Motivational Pressures and Legitimising Propensity

Common to all the studies cited in Section 2.1 - in both developed and developing world contexts - is an assumption, typically implicit, that the institutional motivation to demonstrate legitimacy reflects a response to substantive external forces. For example, Campbell (2008, p. 367) points to the important role of "mounting pressure" on Canadian mining firms operating in Africa that reflects heightened public awareness of human rights violations and environmental degradation. Similar highlighting of the importance of accountee power in generating the need for legitimising behaviour is provided by both Islam and Deegan (2010), who employ media agenda-setting theory to highlight the influence of global news media on societal expectations and corporate activities, and Lanis and Richardson (2013) where community pressure is linked to Australian firms' propensity to use annual report disclosures as a means of legitimising controversial tax-avoidance measures. More generally, O'Donovan (2002), building on Oliver (1991) and Suchman (1995), suggests that legitimacy strategies can represent attempts to gain and maintain as well as repair damage, but the author notes that in each context organisations intending to undertake the necessary action(s) are required to pay close attention to the nature and inherent value sets of external parties (see also Deegan and Rankin, 1996; Deegan, 2002). Deegan (2019), in developing his analysis of the issues requiring urgent enquiry in the field of legitimacy theory argues that:

> "… An organisation that is not deemed to be legitimate, and therefore fails to comply with community expectations will have sanctions imposed upon it by society, for example, restrictions imposed on its operations, difficulty in securing necessary resources" (p. 2315).

Cho (2009)'s analysis itself characterises legitimising behaviour as a response to "threats" stemming from "adverse shifts" in public opinion (pp. 35-36), whilst Chelli et al. (2014) argue that the behaviour represents an attempt to "repair" damage to legitimacy caused by: "changes in social awareness, pressures from regulatory or institutional sources, the media or interest groups, or corporate crises" (p. 286). The evidence presented here, highlighting circumstances where institutional power is so great that the likely consequences of failing to legitimise and live up to social contract duties is minimal, is therefore of direct relevance to Deegan (2019)'s call for further investigation of the role of obligations around attempts to legitimise. Deegan argues that contemporary legitimacy theory has "no answer" (p. 2319) to questions arising from behaviour (such as that documented later in the present study) that differs from the predictions of social contract-driven compulsion. The novel approach adopted here, i.e. simultaneously exploring the views of state, corporate and citizen actors, in turn addresses Deegan's related criticism of prior work in the area whereby: "legitimacy theorists also typically ignore broader external systems and social structures and the role of the state, and different organisations, in legitimising certain social and institutional structures." (p. 2320).

2.4 Legitimacy Tools

Cho (2009) argues that the main strategic legitimation tools adopted by organisations can be characterised as belonging to one of three categories: image enhancement strategies (IESs), avoidance and deflection strategies (ADSs) and disclaimer strategies (DSs). All three types predict behaviour that is counter to the African tradition of widespread entitlement to the rewards generated by natural resources; evidence regarding their perceived prevalence is therefore germane to an exploration of legitimising behaviour among Ghana's government and O&G firms. Institutions typically employ an IES when they want to align (views of) themselves with social values and environmental regulation, so as to gain public credibility and relevance via legitimising of their activities (Ashforth and Gibbs, 1990; Cho, 2009). Brown (1997, p. 659) characterises this type of strategy as: "self-aggrandisement"; where institutions showcase their "prowess and accomplishments … in ways that are probably exhibitionistic and exaggerated," issues alluded to in the context of African natural resources by Black and Watson (2006) and Gross-Camp et al. (2012) as cited above. In contrast, the ADS notion relates to institutional attempts to establish social trust, confidence and the type of citizen-focussed image described by Ribot (2003). Similarly, governments may be motivated to draw public attention away from pressing social and political concerns (for example, bribery and corruption) and towards more trivial issues (Cho, 2009). Again, prior literature that points to failures in natural resource governance and subsequent accountability in Africa suggests the potential for this type of outcome (see, e.g. Birnbaum et al., 2015; Marques de Morais, 2010).

The DS notion as outlined by Cho and others represents a further means of attaining legitimacy, in this case in the form of institutional attempts to repudiate well-established facts and deny responsibilities, thus avoiding accountability for incidents and behaviour that might cause significant reputational damage (Campbell, 2008; Cho and Patten, 2007; Starbuck et al., 1978; Suchman, 1995). The propensity for this behaviour extends to both public and governmental institutions - i.e. the key accountor parties in natural resource contexts (Aladeitan, 2013), where media and public relations functions are typically well-resourced (Schwartz, 1987; Abrahamson and Park, 1994; Elsbach, 1994). In such situations, institutional communication strategies represent a tool for achieving desired outcomes (Preston et al., 1996) and, as such, help to address Deegan's (2019) identification of exigencies relating to improved understanding of the motivations and need for organisational legitimacy.

3. Methodology and Method

Several recent studies of governance in sub-Saharan Africa (e.g. Wanyama et al., 2009 and 2013; Chanda et al., 2017) have suggested that attempts to investigate the reality of organisational behaviour requires meaningful engagement with those interested in and affected by the matters at hand. Semi-structured interviews were therefore employed to permit the capturing of detailed perspectives regarding the study's primary research question, i.e. how accountability between powerful government/firms and society is perceived in natural resource-rich emerging nations[6] The interviews were focussed on key accountee and accountor groups in the Ghanaian O&G industry. The CSGs were defined as all groups other than the firms and the government and included: Academics/Researchers and Consultants (coded as ARC); Media and Advocacy (MA); and Think Tanks / NGOs (TTN). The accountor groups involved were: Government Institutions (the Ghana Revenue Authority, the Petroleum Commission for Upstream, the National Petroleum Authority for Downstream, the Environmental Protection Agency, Ministers of State and the Ghana National Petroleum Company, coded as GIs) and two of the two principal oil companies operating in the Ghanaian oil industry, Tullow Ghana Limited and Kosmos Energy Ghana (OCs),[7] with senior figures targeted in each case. These categories of participants were selected to ensure representation of the wide range of parties involved in and affected by the industry's activities. The interview frame also prioritised a mix of gender, educational backgrounds and job positions; details, indicating the nature of roles held at the time of the research, are provided in Table 1.[8] The interviews lasted between 35 and 75 minutes in each case with the first phase taking place between September 2013 and January 2014,[9] and a secondary tranche running from March 2017 to July 2017.

The first phase involved 29 interviews, while the second phase involved a further 11 discussions with participants (including at least one from all of the original groups of accountors and accountees) from the original fieldwork who agreed to take part again. To ensure that local viewpoints were incorporated in the analysis, in 2018[10] a series of interviews were conducted with seven individuals (separate from those taking part in the first two phases) in the areas of Ghana where much of the national O&G resource is located (Secondi and Takoradi); Table 2 provides details. The 2017 interviews were conducted partly to explore views relating to sectoral developments in the interim,[11] but also to allow re-examination of some of the major themes emerging from the initial fieldwork, in particular, perceptions regarding accountors' patronising behaviour, resistance to addressing bureaucracy bottlenecks, manipulation and image enhancement. The 2018 interviews involved individuals from a variety of backgrounds in sites with significant quantities of Ghana's oil reserves (Obeng-Odoom, 2014) and were aimed at identifying differences in perspectives driven by proximity to the resources, where the extent of potential influence relative to impact is likely to be low (Campbell, 2008). The gathering of follow-up data provides access to the benefits of theoretical sampling set out by Strauss and Corbin (1998) - if a set of parameters are seen as leading to a certain outcome (e.g. the perceived prevalence of particular legitimation strategies) subsequent enquiries facilitate examination of the extent of any changes and their causes.

To ensure that the evidence was reviewed on a systematic basis, the interview tapes were transcribed and a first reading conducted, focussing on the identification of common themes. Husserl (1970) notes that while this process involves a degree of subjectivity, this is inevitable in developing an understanding of individual opinions and in ontological terms is not a major problem in qualitative research endeavour. The transcribed text suggested that a number of coherent lines of reasoning existed and specific quotations reflecting these as fully as possible were identified. The discovery of themes began with detailed scrutiny of major blocks of text, focussing on repetition of words. The approach highlighted a number of terms and phrases that the interviewees used in articulating points and notions, an activity that Spradley (1979) characterises as "interviewing" the text. Each unique word used was also identified and its frequency - plus the number of interviewees using them - totalled.

This data represented the basis for theme description and the quotes identified in this manner were then logged along with the interviewee's code and its location in the text. This new record was utilised as the reference point in the final analysis. Before committing to the structure for the write-up, the quotes employed were reviewed in totality to ensure that they reflected the general tenor of the discussions and the overall impression formed from the work. This permits identification of commonalities and differences in perceptions, in line with the "constant comparison” methodology in Glaser and Strauss (1967). Flick (2009, p. 318) argues that the coding of text on the basis of themes is suitable in circumstances - such as those in the present study - where “sampling is oriented to the groups whose perspectives seem to be most instructive for analysis” and data is gathered on the basis of “defining topics and at the same time remaining open to the views related to them.” On this basis it became clear that participants’ main concerns coalesced around three distinct themes (albeit with some overlaps, as alluded to in the text below), on specific natural resource governance and accountability issues, namely: (i) issues relating to stakeholder interactions; (ii) communication and information flow mechanisms; and (iii) the impact of institutional decision-making. The presentation of the evidence that now follows is structured on this basis.

4. Empirical Evidence and Discussions

4.1 Stakeholder Interactions

Stakeholder interaction within the Ghanaian oil sector is widely recognised as critical to the development of good governance and accountability practices (PIAC, 2011; PRMA, 2011; EITI, 2016). As O’Donovan (2002) notes, this “interplay” (p. 345) between parties is central to the social contract driving organisations’ legitimising strategies. These outcomes in turn encourage an all-inclusive approach to natural resource governance, which becomes important in terms of equitable benefit sharing as well as long-term sustainability (Lockwood, 2010; Wallington and Lawrence, 2008). Accountees and accountors were therefore asked about the current extent of stakeholder interaction around O&G resource policies. The accountees’ responses suggested a particular concern regarding government institutions' and O&G firms' tendencies to take governance decisions about natural resources without considering societal concerns, and to use political gimmicks and rhetoric to hide the extent of this accountability failure. For example, interviewee ARC 03 noted that:

> "… On the issue of involvement in policy decision-making, even the PIAC and the regulatory bodies are struggling, as well as the big NGOs, so what can an individual do? … They (the government institutions) act unilaterally and it feels like they are not accountable to us in any decision-making process regarding oil governance … Finally, they cover up with the usual political talk and shift public attention to some trivial issues … this is what they always do."

A number of the accountees expressed concerns in line with these views. Such perceptions of attempts to shift attention point to the existence of an ADS legitimation tactic, as per the conceptualisation in Cho (2009), one that appeared particularly pronounced in the interviews around the issue of corporate social reporting (CSR). Institutional attempts to interact with Ghanaians more broadly were viewed as being of little worth by the accountees, taking place for purely cosmetic reasons, yet suggestive of such complete ostracising that the power normally ascribed to society in terms of motivating the need for legitimacy and social contract repair are entirely subjugated. One of the think tank/NGO interviewees (TTN 03) had strong views in this regard; this individual was one of several participants in the study who referred to a broad range of issues around natural resource governance and accountability. In particular, they were keen to refer to deficiencies regarding the provision of meaningful CSR, pointing to a combination of DS and IES propensity:

> "… The people of Ghana have little or no voice regarding policy establishment and implementation of the oil resource governance and accountability … As to what the government decide to do with the revenues, because the chunk of the money is not accounted for - and though we are in a democracy - very few questions are allowed and even when they are asked the answers given are dependent on the government's view … Sometimes they deny obvious issues completely and you wonder if they have a conscience. Regarding the oil companies like [XXX and XXX], their CSR activities are superficial and just mere rhetoric…. they (the accountors) will come out with nice stories whenever they want … to save face."

The disenfranchisement of Ghanaians around CSR issues was also evident in comments made by MA 02:

> "We're aware that the oil companies are here to make profits, but they should remember that the oil resource is a unique one and it belongs to all citizens of the nation. Therefore, they owe it to us to involve us in CSR decisions just us they do to their shareholders. But this is not the case, we are never involved in any decision-making process. We only see a few philanthropic CSR activities forced at us and at the end they publish beautiful and exaggerated stories of things that they haven't done for the communities so as to keep their reputation and remain relevant in society, but this is not right. If the government and the state institutions have failed us, what do you expect from the oil companies"?

The majority of the interviewees reiterated the concerns of TTN 03 and MA 02, suggesting widespread marginalisation of accountees and pronounced information asymmetry amidst the apparent use of image enhancement and disclaimer techniques to maintain legitimacy. Three interviewees (ARC 04, TTN 05 and MA 08) expressed a more general concern that the type of multi-party engagement that might reasonably be expected to underpin long-standing regional tradition around natural resource accountability (as well as being reflected in national regulations such as the PCA 2011 and the PRMA 2011) is simply non-existent. Similarly, interviewees MA 05, TTN 01 and ARC 06 articulated a perception that, in marked contrast to their experiences, government should be prioritising accountees' concerns in O&G resource governance and seeking wide consultation and collaboration where important decisions are involved. The need for inclusivity, engagement and face-to-face consultation to take a pre-eminent role in resource governance was emphasised in this regard, in line with the contention in Ribot (2003), Howlett and Rayner (2006) and the logic of an ADS and DS whereby explicit efforts are made to minimise and deflect the level of public attention placed on social and environmental issues. Overall, the evidence relating to the extent of accountee interaction facilitated by accountors in the Ghanaian O&G sector suggests an authoritarian, one-sided and opaque resource governance and respective accountability system that is hard to reconcile with any notion of participatory attitudes.

In contrast, when the OCs were asked for their views about how they interact with other parties they pointed to an apparently satisfactory situation. For example, OC 01 stated that:

> "We do not concentrate on our shareholders alone … we also involve all major stakeholders, particularly on CSR issues. So, we're sure of making everybody happy ... With the government institutions, our interactions with them go far beyond CSR to include other governance and accountability processes, and therefore, they are involved in every step of our decision-making processes."

Similarly, OC 02 maintained that:

> "We're aware of the vital role all other stakeholders, especially the community groups, play in the oil industry. We therefore don't lose sight of involving them in all critical decision-making processes on CSR matters. They're always involved … we hold them in high esteem. They are important to us … As for the government, we are partners, so our involvement with them spans all major governance issues and is deeper."

The interviews with the government institutions (as accountors) confirmed the views of the OCs. Notably in this context, GI 03 argued that:

> "...We (the Ministry of Energy and Petroleum) have always involved all relevant stakeholders in decision-making in this industry. Even next week we will have meetings with GNPC, which includes selected technical members of parliament on energy and mines and at this meeting selected and relevant stakeholders from all other stakeholder groups … including the OCs, will be there. You see, we are really democratic in these things … On CSR, I think that the oil firms are doing well, they are being responsible."

GI 01 added that:

> "I think there is multi-stakeholder participation in decision-making in the O&G industry in Ghana regarding natural resource governance. This is because during any bidding round for oil blocks or concessions, the constitution mandates the government to set up a negotiation team which consists of the upstream oil company involved, the government representative and representatives from all other stakeholder groups to do the bidding … I think this is representative enough." …Yes! I will commend the OCs e.g. XXX, for great initiatives in CSR. You know they gave over 50 international scholarships to Ghanaians to go study abroad over a period of five years."

The accountors maintained that they have engaged robustly with accountees in terms of the governance of the O&G resources, contrary to the impression provided by the latter in the comments made here, which correspond to the notion of the DS in legitimising behaviour and, via the reference made to the scholarship scheme by GI 01, a propensity for ADS and IES actions as well.

Given the strength of feeling evidenced in these discussions, the lack of multi-party interaction around natural resource governance and accountability was explored again in the 2017 interviews, but no significant improvements were believed to have taken place, with a distinct lack of accountor concern for societal interests still widely perceived by the accountees. However, the accountors again maintained that their behaviour was essentially fair in this regard. The picture that emerges regarding these newly-discovered natural resources is one where from the accountees' - but not the accountors' - viewpoint, institutional practices are dominated by the worst vestiges of legitimising behaviour, with government and firms in oil-rich Ghana failing to interact any more meaningfully with society than was the case with earlier gold and cocoa resources (see, e.g. McMillan, 2005; Ugor, 2013). To investigate whether perspectives in this regard might be affected by geographic proximity to the impact of sectoral activities, the issues were explored in the 2018 discussions with citizens in Secondi and Takoradi, the cities where most Ghanaian oil exploration is located. The viewpoints that emerged were similar to those suggested in the initial interviews, although one of those taking part made explicit mention of key elements of ADS and IES, in the context of local concerns about the relocation of indigenous communities as a result of oil exploration: native

> "The settlements [are] not adequate at all, and even to an extent partisan in nature. However, whenever we raise such issues the accountors will either avoid or deflect it. Why are they behaving that way? … Meanwhile, they portray to the whole world that we've been adequately settled."

4.2 Communication and Information Flow Mechanisms

There was evidence of related (given the particular challenges associated with multi-stakeholder scenarios highlighted by Mitchell et al., 1997; Merkl-Davies and Brennan, 2007;

Brennan et al., 2009; Merkl-Davies et al., 2011) concern amongst the interviewees regarding communication and information flow mechanics in the Ghanaian O&G sector. The perceptions outlined in this context suggested manifestation of Cho's (2009, p. 37) contention that the "withholding of communication, avoidance of threatening topics and the public silencing of oppositional voices" are likely to emerge as "powerful strategies of social control," inherent to legitimatising propensities. The findings suggest a widespread accountee view that government and corporate institutions in Ghana's O&G sector withhold information on policy establishment and respective implementation on resource governance to such an extent that they (the accountees) live in effective ignorance, having to rely on speculation and rumour. Central to accountee concerns here was the notion of institutional "sieving" of information flows, concealment and complete denial of facts, consistent with key tenets of the ADS and DS notion in legitimacy theory and synonymous with selective natural resource accountability. From the accountors' viewpoint, there were a mixture of concerns, suggesting that outcomes are rather complicated and require further investigation. As regards accountees' opinions, one of the think tank/NGO interviewees (TTN 02) responded to a question about the availability of information on policy establishment and implementation processes in very strong terms:

> "The government and the oil companies have all the information. They hardly make it available to us; they only release it when it is no more useful and necessary for decision–making … They also always sieve the information and give us what they want us to hear and know … They use divide and rule tactics on us, they only give information to the powerful …just check out the information they put online, it is so generic … it says nothing … and when we confront them with the facts they deny [these] consistently without shame."

Interviewee ARC 02 (from the academic researcher/consultant group) also expressed concern regarding the selectivity of information provided by the state and O&G firms, questioning:

> "Why do they [the government institutions] sieve the information and only present to us what they deem fit? Don't we have the right to know everything and make decisions on holistic information? Why are they filtering the information? … Parliament is doing nothing about this ... Why do they give the reports to a few powerful people and create an unfriendly and bureaucratic environment to ward us off? The oil companies are also guilty here, why consider only shareholders? This

> is our oil and we must all be involved and informed ... why are they denying us our rights … and deflecting public attention to other trivial and non-related issues?"

Such comments were echoed throughout the interviews, indicating selective reporting, manipulation of attention and concealment activity. In conjunction with the evidence of employment of specific legitimation tools noted earlier, the findings suggest a complete information asymmetry from the accountees' viewpoint and an obvious failure in terms of natural resource governance and subsequent accountability. Again, many of the accountors had very different views regarding communication and information flow mechanisms, with one of the interviewees from the government institutions (GI 08) explaining that:

> "We as a state institution are aware of our statutory duties towards the citizens in the O&G governance and the respective accountability and so we make sure they are informed as much as possible. Also, we always send the necessary information to the ministry of finance for onward reporting to the public."

Interviewee GI 01 maintained that the problems lay in the attitude of the accountees:

> "We report consistently on the O&G and you know it. Why are they complaining? You know the people are never satisfied, they will always complain, notwithstanding, we will continue to do our jobs. As a ministry, we always publish our reports on time".

However, not all the governmental representatives took such a view. Notably GI 07 (a former minister of state) observed that:

> "…You are here asking about information flow … Let me tell you, government doesn't want criticisms; government doesn't want scrutiny. Look! They are powerful … Government doesn't like involving people in its affairs and it's not only the [XXX] government ... any achievement, economic achievement, political achievement, any reform, economic reform, social reform, which has ever happened in Ghana, has not been on the initiative of government, but rather due to the consistent agitations of the people that becomes unbearable for the government … we are not ready to give out all the information. Remember information gives knowledge and knowledge gives power … so the lesser the information to the people the better for us."

On a similar note, GI 06 argued that there is an entrenched information asymmetry problem in the O&G sector in Ghana, regarding governance and accountability around natural resources. This individual expressed the view that both current and past governments have obstructed the diffusion of vital information about natural resources, especially regarding the management of oil revenues, maintaining that - in addition to denial and concealment strategies - the state also employs what appear to be IESs in an effort to remain relevant:

> "... You know I served in … different governments … so I am only being fair here, I am talking objectively as a neutral Ghanaian with the nation's interest at heart … Parliament [is] too partisan and not patriotic … but they make it appear as if they are serving the interest of the people."

On the same issue, participants from the O&G firms were happy to attest to their own (and the state's) professionalism. The following comments made by OC 02 are typical in this regard:

> "We report to both our shareholders and stakeholders and our CSR reports say it all. We even normally organise stakeholder meetings for fair engagements of all our stakeholders giving them information and attending to their needs … regarding the government institutions, they have performed creditably well on this issue and we're also collaborating well with them."

Although the evidence from the accountors is far from unequivocal in terms of challenging the accountees' views, the fact that some of the opinions broadly support the latter's perception of communication flows that are seriously compromised lends support to the notion that information asymmetry is a major problem in the Ghanaian O&G sector, with a wide range of legitimatising behaviour prevalent in institutional behaviour.

In order to ensure that the evidence generated in 2014 was not just circumstantial, the issue of information asymmetry in governance and accountability was raised during the follow-up interviews in 2017. Here again, the accountees argued that the situation had failed to improve to any meaningful degree, with accountors still refusing to allow free flow of information as required by the PRMA. Once again, however, there were voices within the government who were prepared to acknowledge an on-going problem where image enhancement motivations appear to dominate any institutional concern for ensuring meaningful information flows around a major policy. For example, GI 05 exclaimed that:

> "These greedy people are not listening, they still deny their responsibilities, neglect and ignore important questions just to keep people in the dark and keep information from them permanently … Look at the petroleum decommissioning policy issue the public raised, didn't they ignore it completely? What of the out-dated Environmental Protection Agency Act 1994 …? Such an old Act to govern this new oil industry? … It's either a big joke or they (the government) want to keep it that way so they can keep cheating the system and making unlawful gains … Remember all we need to do is to try and rationalise the issues and create a good image by any means at the end, which is always possible."

GI 08 expressed similar concerns regarding firms' actions, making explicit reference to the likelihood of legitimacy concerns driving behaviour:

> "Up until now the oil firms have not played by any rules when it comes to CSR; they only care about their profit motives. This is because there are no rules compelling them. So here the firms are as guilty as the state. Let's forget about them, they are all the same … they will try to legitimise their acts by every means possible as usual … they have their propaganda machine and the ability and capacity to bribe their way through for people to follow and accept their deceit."

During the 2017 and 2018 interviews, failure to learn from previous regional experiences remained a live issue in the interviewees' minds, with the lack of rule enforcement providing room for the type of legitimation underpinning the DS and IES technique notion. What was surprising, however, were comments from interviewee GI 02 who, despite being part of the state and therefore expected to defend the behaviour criticised by the accountees instead asked:

> "Do you think African leaders care a hoot about standards, rules and regulation? They make or sign up for the laws and regulations and make nonsense out of them later … Considering our current pace we may be worse if we don't change … But you see we deny all these when confronted by the citizens and publish only good stories out there, of which the oil companies are not exempted."

Two representatives from the oil firms, OC 01 and OC 02, made some positive comments about the companies they worked for but they also (partly) acknowledged behaviour consistent with the use of DSs and IES legitimation techniques, e.g. the denial of responsibilities and self-aggrandisement.

Almost all the accountees (and a number of the accountors) stressed - both in the original and follow-up interviews - that information flows relating to O&G resource governance and subsequent accountability in Ghana are hugely defective, with a deeply held perception that attempts to control and patronise are accurate characterisations of governmental and firm behaviour. This perception extended to the 2018 discussions with indigenes in oil-rich locations, as summarised in a comment made by ST 06 that made explicit reference to the type of propensity underpinning the ADS notion:

> "…We don't matter, our issues are not considered. The government and the oil companies take all that they want from us, our land, our livelihoods and they promise settlement, which becomes problematic. But when we hold them to their promises, they deflect the issues and tell the whole world that we're fine…. God is watching oooo [getting emotional] …"

This level of concern is in line with Herzlinger's (1996) suggestion that institutional policies, regulations and stated objectives may be good starting points, but they are insufficient (with an implicit tendency for legitimation strategies to take hold) if they are not well communicated or implemented and their respective impacts felt by all stakeholders concerned. In one or two cases, those taking part in the second series of interviews were unable to contain their frustration with a state of affairs that, while long-standing, was not viewed as having been inevitable. For example, interviewee GI 04, rather than defending the state, again, acknowledged its failings:

> "… It's a pity we (the state institutions) only take pleasure in signing up for and making rules that we know we will never implement. Just watch the amended Act 815, it's a waste of time. Wicked leaders! Bad governance! The oil firms are not an exception, they are also out to steal and loot, but in a more refined way. I don't blame them; I'd rather blame our political leaders for bad governance. Kwame Nkrumah[12] where are you!"

The fact that concerns similar to those of the citizens were expressed by a number of the interviewees from state institutions suggests that the problems surrounding communication and information flows are deeply-set. Rather than defending the government/state in this regard, the views expressed echo much of the evidence from the civil society groups.

4.3 Impact of Decision-Making in the Ghanaian Oil and Gas Sector

Many of the comments made by interviewees, although overlapping in some respects with the issues outlined above, primarily related to the impact of decision-making processes as they relate to O&G resource governance and accountability. In this context, Herzlinger (1996) argues that the existence of institutional policies is of little relevance to stakeholders unless they are demonstrably effective such that those impacted by particular operations can align outcomes to specific procedures and actions. Both accountees and accountors were therefore asked for their views regarding the implementation of regulatory frameworks in the context of accountability effectiveness. The evidence again pointed to an almost complete disenfranchisement of accountees' opinions, to the extent that any necessity for social contact repair via legitimising strategies is hard to reconcile with the evidence. The accountees (and some accountors) were clear in their view that the rules are simply not being enforced with the positive societal impact of the resource abundance being almost entirely absent on the ground. Complaints were raised in this regard about a practice where policies regarding institutional direction are unilaterally formulated and executed by the firms and the state with an authoritative and intimidating aura, with Ghanaians as a whole suffering from the inherit defectiveness on the ground. Consequently, many participants (again, not exclusively the accountees) argued that the government and the firms have simply ignored many of their legal and fiduciary duties relating to accountability for key decision-making.

It was stressed that companies' visible and unashamed inclination to prioritise shareholders runs counter to the notion of natural resources traditionally belonging to all citizens of the nation. This behaviour (perceived to involve widespread cover-ups, negligence and denial of duty and responsibilities, and thus suggestive of many of the strategies suggested by Cho (2009) as prone to develop when sufficiently imbalanced power structures exist) was part of a broader pattern where accountors in Ghana were seen as having resorted to manipulation, avoidance, concealment and condescension so as to manage expectations, retain trust and thereby maintain social contracts with accountees. Institutional propensity to employ all three elements of the legitimising framework set out earlier were evident in a number of responses. For example, interviewee MA 05, from the media/advocacy group, took aim at both state and corporate actors by implying that attempts to legitimise behaviour via IES or DS means are likely to be treated with cynicism when the impact on society was being evaluated:

> "… Ghanaians are so disappointed in the government and the oil firms ... We are even worse off with the oil production. The only impact we feel now is their manipulative and concealing mechanisms. And the firms too, they think they are smart; they always engage in selective reporting. We don't blame them. If our own government is manipulating our information what do you expect firms to do to us?"

Perhaps most forcefully of all, interviewee ARC 01 referred to the Ghanaian government's decision to employ the nation's O&G resources as security for a major loan from an overseas government. This move was believed to be extremely harmful, free of any concern about accountability for resource governance:

> "Whenever I talk about the legal and regulatory framework of our oil industry it makes me sad. It was unilaterally constituted and as if that was not enough, its implementation has been very poor. Okay! Where was the PRMA when the oil was being collateralised for the Chinese $3b loan? Didn't the PRMA state categorically that we could never use the oil as collateral? So why did parliament do that? Who was supposed to monitor and put things right? Well, even at that, where did the money go? Did we feel the impact? No! … So how can we talk about positive impact?" ... Oh! and after this shameful act, the government came to justify it, forcing it down our throats to believe and accept it by any means."

Whilst this type of pessimism around decision-making outcomes - suggestive of an attempt to employ a DS legitimation tool in its conclusion - dominated the original discussions, most concerning was the finding of equally (if not more) pronounced levels of concern in the 2017 and 2018 follow-ups. In terms of the latter, explicit mention was made of attempts to deliberately mislead the public regarding its concern for impact on Ghanaians via the media.

When asked in the second round of interviews for an overall view of governmental and O&G firm behaviour, Interviewee MA 03 provided what was essentially a checklist of all the main legitimation tools suggested in prior theorising, summing up the impression that emerged from the second round of empirical analysis thus:

> "… The accountors have used every crafty and dubious means possible to deprive us of our share of the oil resources. In this case, the companies are equally as guilty as the government … They have used manipulative means, concealment, attribution, denial, negligence and even intimidation and undemocratic ways in their resource governance and accountability, and at the end of it all tried to convince us so we will not lose confidence in them … So, then they get very busy trying to convince us using the media, radio stations, putting false, exaggerated and colourful statements on their websites and in their annual reports. We can see through their lies and we are not buying into it, particularly the government …"

The reference to a compromised mainstream media again points to a situation where widespread attempts are made to legitimise institutional practices in Ghana's O&G sector, despite accountees having no real means of recourse for the damage to social contracts that the actions are designed to mask. In terms of accountor views on these issues, although some attempted to rationalise the attested behaviour (e.g. GI 05), a few appeared to be equivocal (e.g. GI 01 and OC 01), while others (GI 04, again, and GI 08) made comments that backed up those of the accountees. In this context, GI 08 expressed frustrations with the nation's entire system of government regarding decision-making and its effectiveness around industrial policy:

> "I struggle to understand why in Ghana we are so keen on policy formulation, but their respective implementation and continuous monitoring for sustainability are such big issues for us. That is where we always fail completely, be it XXX or XXX (The two major political parties). Why is it always so? I have been in government and served extensively, but I wonder why? Is it because we are afraid to get it right? Or we do so for personal and political gains"?

5. Synthesis, Implications and Theoretical Development

This study has added to the largely normative literature exploring institutional behaviour around natural resources by highlighting individual perceptions relating to Ghana's discovery of significant O&G reserves. The evidence has been used to address the primary question underpinning the study, i.e. the manner in which accountability between powerful institutions and society is perceived in natural resource-rich emerging nations. A unique feature of the evidence is the inter-temporal nature of the work, designed to ensure that the evidence is not relevant only to a particular point in time, but instead reflects broader trends and patterns in governance and accountability discharge in the Ghanaian O&G sector. By focussing on issues relating to interactions, communication and the impact of decision-making, the findings suggest that the all-inclusive governance model underpinning the regulation of O&G resources in Ghana is entirely absent from contemporary perceptions of reality. The results have been shown to contribute meaningfully to Deegan’s call for investigation of issues relating to legitimising tendencies on the ground, in particular, the role of compulsion in manifestations of such behaviour.

The accountors are seen as employing all three of the legitimation strategies set out by Cho (2009). As regards image enhancement strategies, the accountors in Ghana’s oil sector appear ready to praise themselves in the strongest terms - albeit with a number of voices apparently prepared to acknowledge major deficiencies. In terms of avoidance and deflection strategies, the study has revealed a widespread view amongst accountees that both government and O&G companies in Ghana have made sustained efforts to direct attention away from substantive social concerns to non-related matters. Attempts to shift Ghanaians’ focus onto issues that suit the institutions were seen to be manifest, involving a range of methods including governmental use of media and propaganda, with aims believed to be closely-related to a desire to deflect concern regarding the outdated nature of the framework underpinning environmental regulations and the need for a fit-for-purpose petroleum-decommissioning act. As regards the O&G firms operating in Ghana, there were major concerns about CSR issues and the perception of systemic rigging via cosmetic and rhetoric-based accountability discharge along the lines predicted by Bansal and Clelland (2004). The evidence in this context also suggests widespread empirical manifestation of disclaimer strategies.

Chelli et al. (2014) argue that extensive use of the range of legitimising strategies theorised by Cho (2009) and evidenced in the present study represents recognition that: “whenever society considers that an organisation is not operating in an acceptable or legitimate manner … [it] can effectively revoke the organisation’s “contract to carry out its operations (p. 285).” The present study has revealed that Ghanaian O&G firms and the nation’s Government quite openly behave in what is perceived to be a “shameful” manner, via the use of legitimising “gimmicks” and “superficial … rhetoric.” However, this state of affairs has been found to co-exist with an apparently complete side-lining of Ghanaian citizens by state and corporate actors, and the attendant impossibility of enforcing social contracts in the manner suggested as motivating legitimising strategies. The views reported here therefore represent novel evidence that the latter can develop even when accountees’ appear to have no means of addressing social contract damage and generating the need for institutional recourse to such behaviour. The findings therefore challenge one of the central notions in prior studies of the motivations for legitimising behaviour discussed earlier in Section 2.3.

Deegan (2019, p. 2320) argues that prior attempts to improve understanding of legitimacy theory occur in “isolation” and fail to adopt an approach based on “incremental insights [that] in turn create (build upon) further developments in the theory.” To this end, we suggest that the observed behaviour most obviously fits with a desire to embed existing power imbalances so firmly into institutional relations that they might best be understood as a form of rent-seeking and long-term oriented securitisation of the benefits accruing from strongly legitimised organisational actions and activities. The lack of societal compunction apparently required as a catalyst for IES, ADS and DS behaviour suggests that the latter can represent pro-active attempts to entrench and consolidate future economic rent as well as, more conventionally, a defensive measure to ensure society's permission to operate.

6. Conclusion

This study has provided a detailed account of individual views regarding the manner in which governments and firms discharge accountability in natural resource settings in the developing world. In so doing, the research investigated Ghanaian views regarding the ways in which those charged with accountor responsibilities (government and companies) are perceived to interact and engage with the citizenry in the context of the nation's newly discovered oil and gas resources. Having sought the views of all key actors in the industry, it became evident that institutional behaviour may actually be worse than documented in prior normative studies, with a wide range of legitimising strategies being employed despite the apparently complete absence of the accountee power normally seen as driving the need for social contract repair. Importantly, the concerns appear to extend beyond the accountees to a number of individuals from the state institutions themselves, suggesting that the issues are so profound that unease is felt even amongst those linked to the sources of the problem. Deegan (2019) argues that legitimacy theorists are normally silent on issues around public actors' roles and engagement efforts in establishing legitimacy, concentrating instead on how the internal actions and dynamics of firm actors constitute legitimation. By giving voice to a wide range of Ghanaians, we have demonstrated that meaningful governance and respective accountability outcomes require more than just manuals, policies and standards, but rather robust implementation and the will to be - and to do - good in the collective interest of all.

Endnotes

[1] There are four main operators in Ghana's main ("Jubilee") oil field, which is situated 60km offshore with production of 120,000-150,000 barrels per day from proven reserves of 5-6 billion (Skaten, 2018). Tullow Ghana Limited, part of the Irish-based Tullow Oil PLC (which as a group operates in close to 20 countries, with over 100 active licences), owned between one-third and one-half of the field rights over the period of study. Kosmos Energy Ghana is American-owned, but internationally- (Bermuda, Morocco, Surinam and Ghana) based. Along with significant discoveries in Mauritania and Senegal the firm has a stake of just under 25% in Ghana's Jubilee field which, along with Tullow, it discovered. Anadrako WCTP, an American firm, has significant assets in the Gulf of Mexico as well as exploration bases in Mozambique, Algeria, Colombia and Cote d'Ivoire. In Ghana, its stake in the Jubilee field has been around 20%-25% in recent years. As noted earlier, the GNPC is the state operator of oil and gas resources for Ghana, acquiring the legal right to undertake exploration in any open acreage in 1985. Its share of the Jubilee Field sat at between approximately 15% and 20% over the period of study. The only oil refinery in Ghana, Tema, was established in 1963 and was Italian-owned until acquired by the Ghanaian state in 1977. Its capacity has grown as Ghana issues contracts to Nigeria and other African nations for refinement work. See Kopinski et al. (2013) and Skaten (2018). As Geiger (2018) notes – and in addition to the debates regarding decommissioning discussed elsewhere in this paper – the main recent developments in Ghana relate to the potential re-opening of the TEN (the joint name for the Tweneboa, Enyenra, and Ntomme sites) oilfields, officially launched in 2016 but essentially moth-balled until resolution of a dispute with Cote d'Ivoire in 2018. This field, owned by the same primary parties as the Jubilee resource, has the potential to generate close to 80,000 barrels per day at full capacity (Geiger, 2018). See also Aidoo (2018).

[2] For example, as noted above, Ribot (2003) points to legitimacy failures around natural resources in developing countries around the world, but primarily on the basis of reviewing prior work (and regulatory frameworks) without exploring individual perspectives.

[3] Details regarding the CSGs taking part in the study are provided in Table 1.

[4] The legal and regulatory framework underpinning the O&G sector in Ghana includes the PRMA which sets out: "to provide a framework for the collection, allocation, and management of petroleum revenue in a responsible, transparent, accountable and sustainable manner for the benefit of the citizens of Ghana in accordance with article 36 of the national constitution and for related matters" (PRMA, 2011, p.4). This mandate makes the PRMA the main strategic tool for enhancing responsible governance of the petroleum resource in Ghana (Amoako-Tuffour, 2011), as amended in 2015 via the Petroleum Revenue Management Amendment Act. Other governance tools include the GNPC Act of 1983 that established the GNPC as an independent entity and set out the Corporation's overriding goal as being to: "undertake the exploration, development, production and disposal of petroleum" - but with regard to accountability and transparency.

[5] As the study includes representatives from the government and regulators within the GIs group, careful attention was paid to the potential for substantive differences in opinions arising within the group. However (and in contrast to the differences in overall views held by the GIs and the OCs as noted in the text) the broad impression provided was very similar.

[6] The interview guide (see Appendix 1) was designed to reflect the range of issues linked to institutional accountability that are discussed in prior literature in the area, including information flows and broader engagement propensities. The guide did not make use of the specific academic terminology used by Cho (2009), but the questions were designed to facilitate discussion of these notions where relevant. For example, as Appendix 1 indicates, explicit mention was made of "information flow quality" (including its "openness" and any "impediments" in this context). Views were also sought about the extent to which the "prudent institutional management practices" required by the PRMA manifest themselves in practice, as well as the "interplay" it refers to with shareholders, stakeholders and others. As each interview progressed, attempts were made to direct the discussion so as to elicit views about the materialisation in practice of key elements in prior theorising. As interviewees opened up about their concerns, the discussions were gently guided so as to explore the means by which institutional behaviour was seen as deficient, leading to articulation of experiences around obfuscation, prevarication and (mis)use of media outlets, i.e. the type of devices suggested by Cho and others as possible manifestations of legitimising propensities. As noted later in the text, the views expressed generally fell into one of three broad types and the presentation of the results is structured around this categorisation, with indication made regarding which of the specific mechanisms set out by Cho is most relevant.

[7] These two firms have dominated O&G production in Ghana for many years, with long-standing joint shares of between 50% and 66% in all four main national fields (Deepwater Tano, West Cape Three Points, Jubilee and TEN). See Kastning (2011) and note 1 above.

[8] Akokpari (2004) and Chanda et al. (2017) point to the highly sensitive political nature of discussions concerning governance and transparency issues in Africa. It was therefore felt necessary to provide assurances to the interviewees regarding anonymity, precluding the provision of detailed demographic disclosures here. Thus, we

provide information in Table 1 relating to broad roles at the time of interview but cannot go further than this. In terms of the initial sample, however, we can confirm that the sample was skewed towards male participants (around 75%).

[9] The participants in the initial interviews were recruited using convenience and snowball non-probability sampling, methods aimed at identifying candidates likely to have some knowledge and understanding of the issues involved. The interviews were mostly conducted at the offices of the participants, predominantly in the early morning and at lunchtime, reflecting the nature of the participants' work. However, two of the interviews were conducted at a community gym on Saturday mornings, while one (with one of the high-profile interviewees) taking place at a private residence and two at Parliament House in Ghana, with other parliamentarians being present. All the interviews were face-to-face in nature.

[10] The study spans periods during which both main political parties in Ghana, the National Democratic Congress (NDC) and National Patriotic Party (NPP), held power. The first interviews took place when the NDC was in office (2012 – 2016 being their second term under former President His Excellency John Dramani Mahama). The NDC came to power partly due to their promises of enhanced accountability and transparency in the management of Ghana's oil resources, but failure to deliver on this (and other issues) led to their defeat by the NPP in 2016. Thus, the follow-up interviews and the discussions with locals took place under a different political regime, with the Government now led by His Excellency President Nana Addo Dankwah Akuffo Addo (see Mbaku, 2016). The next general election took place in December 2020 with many citizens suggesting in the months prior to the poll that they would vote based on issues – rather than along partisan lines – for the first time (Krow, 2018). At the time of writing (December 2020), the NPP has been declared the winner, but the results are being challenged by the NDC.

[11] For example, the Ghanaian Government had announced a major expansion plan for the Tema refinery, one of the nation's two largest such facilities. See Ocloo (2017).

[12] Kwame Nkrumah was the first Ghanaian President, leading the nation to independence from the British in 1957 and laying down highly effective governance structures that were abandoned by subsequent leaders (Dartey-Baah, 2015).

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Table 1: Interviewees

Group	No. of Interviews	Code
Government Institutions (GIs):		
Ministry of Finance – Top management	1	GI 01
Petroleum Commission – Top management	1	GI 02
Ministry of Energy and Petroleum – Top management	1	GI 03
National Petroleum Authority – Top management	1	GI 04
Environmental Protection Agency – Top management	1	GI 05
Former Minister of State	1	GI 06
Former Minister of State	1	GI 07
Ghana National Petroleum Company – Top management	1	GI 08
Oil Companies (OCs):		
Tullow – Senior manager	1	OC 01
Kosmos Energy – Senior manager	1	OC 02
Civil Society Groups (CSGs):		
Think Tanks and NGOs:		
Africa Centre for Energy Policy – Top management	1	TTN 01
Imani Centre for Policy and Education – Top management	1	TTN 02
Integrated Social Development Centre – Senior policy analyst	1	TTN 03
Extractive Industry Transparency Initiative – Senior advocate	1	TTN 04
Public Interest Accountability Committee – Senior advocate	1	TTN 05
Media and Advocacy:		
Journalist – Lead journalist (2); Senior journalist (4)	6	MA 01 – 06
Judicial system – Senior advocates	2	MA 07 – 08
Academics/Research and Consultants:		
University of Ghana, Legon - Senior member/consultants	2	ARC 01 - 02
Ghana Institute of Management and Public Administration - Senior member/consultants	2	ARC 03 - 04
Kwame Nkrumah University of Science and Technology - Senior member/consultant	2	ARC 05 – 06

Note: This table details the 29 interviewees taking part in the study in 2014 and 2017 and the codes used to refer to each individual in the text.

Table 2: 2018 Interviewees

Group	No. of Interviews	Code
Government Institutions:		
Secondi/Takoradi – Office Worker	**1**	**ST 01**
Secondi/Takoradi – Office Worker	**1**	**ST 02**
Secondi/Takoradi – Chief Fisher Man	**1**	**ST 03**
Secondi/Takoradi – Chieftaincy Worker	**1**	**ST 04**
Secondi/Takoradi – Market Queen	**1**	**ST 05**
Secondi/Takoradi – Opinion Leader	**1**	**ST 06**
Secondi/Takoradi – Opinion Leader	**1**	**ST 07**

Note: This table details the 7 interviewees taking part in the study in Secondi and Takoradi in 2018 and the codes used to refer to each individual in the text.