

**IDS Working Paper 227**

**Corporate accountability to the poor?  
Assessing the effectiveness of community-based strategies**

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## **Summary**

This paper investigates how, when and why community-based strategies are effective in promoting corporate accountability to the poor. It argues that mainstream approaches to corporate social responsibility (CSR) underestimate the importance of power in the relationship between corporations and the communities they invest in, which limit their applicability to many developing country contexts in particular. In helping to address this neglect we draw on literatures on power, accountability and citizen participation in order to analyse 46 cases where communities have attempted to hold corporations to account for their social and environmental responsibilities. The paper argues that more attention should be paid to a number of state-, corporation- and community-related factors, which are found to be key to the effectiveness of strategies aimed at providing corporate accountability to the poor.

Keywords: corporate accountability, community-based strategies.