

ORIGINAL

Virtual citizenship and CSR in the metaverse: political participation, corporate accountability, and firm output in a technological age

Ciudadanía virtual y RSE en el metaverso: participación política, responsabilidad corporativa y producción empresarial en la era tecnológica

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ABSTRACT

This study examined virtual citizenship and CSR in the Metaverse: political participation, corporate accountability, and firm output in a technological age. The researchers employed a conceptual model of connection between virtual citizenship, political involvement, CSR, corporate responsibility, and firm production within the Metaverse. In the Metaverse, corporate social responsibility cannot be viewed only through the perspective of philanthropy or reputational management. Rather, it is part of governance, fulfilling such needs as data privacy, the fairness of the algorithm, or its accessibility. The study result findings reveal that accountability is one of the determinants of firm output. Most of the literature has presumed that accountability is a compliance concern but this framework makes accountability a strategic resource. The study results also indicate that being a citizen in the Metaverse does not only symbolize that but rather forms a political agency. Virtual citizens have an ability to organize themselves, affect governance institutions and pressure companies to act responsibly. It was concluded in the study that, to be a successful firm in the Metaverse, it is important not only to be economically successful but also to be inclusive, legitimate, and accountable. It is necessary to empirically test and refine these insights by future empirical research. It was recommended in the study that firms, which incorporate CSR into their Metaverse practices, have a higher chance to experience competitive advantage, enhanced legitimacy, and increased long-term output.

Keywords: Virtual Citizenship; CSR; Metaverse; Political Participation; Corporate Accountability; Firm Output; Technological Age.

RESUMEN

Este estudio examinó la ciudadanía virtual y la RSE en el Metaverso: participación política, responsabilidad corporativa y producción empresarial en la era tecnológica. Los investigadores emplearon un modelo conceptual de conexión entre la ciudadanía virtual, la participación política, la RSE, la responsabilidad corporativa y la producción empresarial dentro del Metaverso. En el Metaverso, la responsabilidad social corporativa no puede considerarse únicamente desde la perspectiva de la filantropía o la gestión de la reputación. Más bien, forma parte de la gobernanza, satisfaciendo necesidades tales como la privacidad de los datos, la equidad del algoritmo o su accesibilidad. Los resultados del estudio revelan que la responsabilidad

es uno de los factores determinantes de la producción empresarial. La mayor parte de la bibliografía ha dado por sentado que la responsabilidad es una cuestión de cumplimiento, pero este marco convierte la responsabilidad en un recurso estratégico. Los resultados del estudio también indican que ser ciudadano en el Metaverso no solo simboliza eso, sino que constituye una agencia política. Los ciudadanos virtuales tienen la capacidad de organizarse, influir en las instituciones de gobernanza y presionar a las empresas para que actúen de forma responsable. El estudio concluyó que, para tener éxito como empresa en el Metaverso, es importante no solo tener éxito económico, sino también ser inclusivo, legítimo y responsable. Es necesario comprobar empíricamente y perfeccionar estas ideas mediante futuras investigaciones empíricas. En el estudio se recomendó que las empresas que incorporan la RSE en sus prácticas en el Metaverso tienen más posibilidades de experimentar una ventaja competitiva, una mayor legitimidad y un aumento de la producción a largo plazo.

Palabras clave: Ciudadanía Virtual; RSE; Metaverso; Participación Política; Responsabilidad Corporativa; Producción Empresarial; Era Tecnológica.

INTRODUCTION

The twenty-first century has already seen the emergence of digital technologies which, in addition to reforming the markets, restructure the political, social, and corporate environments. The Metaverse has become one of such new paradigms of interaction, an immersive, long-term, and interdependent network of virtual worlds that can be used to socialize, engage in economic activities, express and share cultural experiences; and carry out political processes.^(1,2) Whereas in previous stages of the internet, where it was mostly a medium of information distribution and trade, the metaverse will combine spatial immersion, embodied interaction, and decentralized governance, thus, offering opportunities as well as challenges to corporations, citizens, and governments.

In this dynamic digital ecosystem, the issue concerning citizenship, corporate social responsibility (CSR), political participation, and accountability have a new meaning. Conventional wisdom is that political science views citizenship as entailed in rights, responsibilities and engagement in a territorial polity.⁽³⁾ However, virtual citizenship in the Metaverse not only spans geographic borders, but also allows people, using avatars, digital identities, or blockchain credentials, to become stakeholders in communities where governance is becoming more corporate-centric.^(4,5) Companies are no longer mere innocent bystanders in business; they are now actors, and they control norms and regulate digital conduct and offer quasi-public goods in the virtual realms.

This change echoes the theoretical perspective of political CSR that postulates that corporations in globalized society play political roles in governance and tend to often fill gaps left by states.⁽⁶⁾ This is enhanced by the Metaverse: corporations do not just design and administer digital infrastructures but also formulate rules of engagement, identity recognition and conflict resolution. In this regard, the Metaverse represents a promising point of exploring the interface of citizenship, CSR, and firm output, especially in the era of technological change and lack of accountability.

Problem Statement

Although the literature on the relationship between CSR and political participation is firmly rooted, there is little data on its application to the context of immersive virtual worlds. The available literature on the Metaverse dwells on the potential of technologies, market, and ethical risks,^(7,8) but seldom questions the interaction between virtual citizenship and political engagement and corporate activities. Simultaneously, corporate responsibility in the virtual ecosystems is unclear and the issues of transparency, legitimacy, and responsibility limits are questioned.⁽⁹⁾ Deficiency of a conceptual framework covering these dynamics is a research gap that is critical.

Research Aim and Questions

The objective of this paper is to create a conceptual and theoretical framework by which virtual citizenship, CSR, political participation, corporate accountability, and firm output are connected during the technological era. There are three broad questions directing the research:

- i. What is the impact of the acknowledgment of the virtual citizenship in the Metaverse on the political participation?
- ii. How does political participation influence the adoption and implementation of the CSR practices of firms in virtual environments?
- iii. What role does corporate accountability play in mediating the CSR-firm output in the Metaverse?

DEVELOPMENT

This section puts the study in perspective of the existing knowledge on the topic that belongs to the Metaverse, virtual citizenship, CSR on the digital platform, political involvement, corporate accountability, and theoretical foundation.

The Metaverse as Socio-Political Economic Space

The Metaverse may be defined as a lasting, engaging and interconnected framework of virtual worlds, which allows them to exchange and generate value in real-time.⁽¹⁰⁾ According to theorists, the next stage in the development of the internet that most commonly refers to Web 3.0 includes immersive experiences, decentralization, and blockchain-based transactions, which introduce new possibilities of doing business, governance, and culture.⁽¹⁾

In the economic sense, the Metaverse has been envisaged as the business model innovation space. Some of the companies that have been employing the Metaverse as a marketing tool, interaction tool, and product development tool include Meta, Roblox, and Decentraland.⁽¹⁰⁾ However, the socio-political implications of this innovation are that corporations create rules of engagement, control identity infrastructures, and influence the norms of a community; that is they acquire powers traditionally exercised by a state.⁽¹¹⁾

The Metaverse, politically speaking, is a cyborgic common ground, where individuals are able to form identities, deliberate on issues, and politically organize. It also illustrates the danger posed by exclusion, asymmetry of surveillance and governance, as platform owners have unequal power.⁽¹²⁾ These processes demand a deeper study of virtual citizenship as a particular socio-political type.

Digital Rights and Virtual Citizenship Concept.

Conventionally, citizenship was territorial and vested with people both rights and responsibilities.⁽³⁾ In online settings, however, the scholars speak of the emergence of virtual citizenship including the assertion of digital identity, right to interact and duties within online communities.⁽⁴⁾

The virtual citizenship has three dimensions:

- i. The ability of identity, which will survive, authenticate and establish digital personhood through blockchain credentials in the form of avatars⁽⁵⁾ to form.
- ii. The capability to negotiate, engage, vote and or lobby using avartas within the virtual communities.⁽¹⁰⁾
- iii. Right and responsibility - i.e. privacy, data ownership and obligations to digital communities.⁽¹³⁾

These dimensions are indicative and problematic to the conventional concept of citizenship. The virtual polity as opposed to the nation-states relies on a corporate or decentralized autonomous organization (DAO), and this raises a question of legitimacy, representation and accountability.⁽¹⁴⁾ Corporate bodies thus become the protector of virtual rights and they will determine the contours of citizenship in the Metaverse.

CSR in the Metaverse

CSR has been evolving not just in the field of philanthropy, but also in strategic, political and digital terms.⁽¹⁵⁾ Political CSR emphasizes that corporations, especially in the field of transnational and digital, participate in governance and regulation, and they generally fill the existing gaps left by the states.⁽¹⁶⁾ CSR receives new shapes in the Metaverse:

- Privacy and data Ethics: Data must be stored in the highest possible privacy and must be accessed in a responsible manner to collect personal and biometric data in immersive setting.⁽¹³⁾
- Openness of algorithms: minimizing the biases of content moderation and a recommendation system.⁽¹⁷⁾
- Inclusivity and accessibility: development of the spaces that are not biased against the marginalized groups.⁽¹⁸⁾
- Digital common goods: infrastructure: e.g. open virtual spaces, security systems, or education platforms.⁽¹⁾

Enterprises that utilize CSR in the Metaverse are able to enhance their social license to operate and their legitimacy. Conversely, the failure to address the ethical challenges might imply the loss of reputation, regulatory controls, and unwillingness of the users.⁽¹⁹⁾

Digital Politics

The digital technologies have expanded the field of political participation, whether it e-petitions or online protests and deliberations.⁽⁴⁾ These Metaverse practices assume more embodied forms, e.g. virtual rallies, government by DAOs or activism by immersive simulation.⁽²⁰⁾

Political participation on virtual platforms is influenced by platform affordances, including the accessibility of the platforms, the policies that govern platforms, and the policies that moderate platforms.⁽²¹⁾ Meanwhile, the threat of digital divides, surveillance capitalism, corporate censorship, etc. poses the risk of also including inclusivity and democratic legitimacy.⁽²²⁾

It is worth noting that one stakeholder pressure aspect of firms is political involvement. Citizen political involvement in a virtual environment can subject corporations to greater standards of CSR and accountability and force corporations to operate in accordance with the expectations of the community.⁽⁹⁾

Firm output and Corporate successfulness.

The practices in which firms are held accountable, transparent, and responsible to the stakeholders are referred to as corporate accountability.⁽⁹⁾ The Metaverse can be associated with accountability, and may involve:

- The blockchain-based transactions and governance make transparency and governance transparent.⁽²³⁾
- Stakeholder forums.⁽²⁴⁾
- Algorithms that determine user experiences which are accountable to decisions.⁽²⁵⁾

The output of firms is directly connected with accountability. As it has been discovered, the companies with a high level of accountability are more trusted by stakeholders, are more legitimate, and can be more innovative.^(15,26) In this scenario, accountability may be one of the determinants of financial performance in addition to the social value creation in virtual space.

THEORETICAL FRAMEWORK

The multiple theoretical foundations of the offered conceptualization of the virtual citizenship, CSR, participation in political affairs, and output of firms in the Metaverse should be robust. The present research relies on three major frameworks, including the stakeholder theory, political CSR, and the digital governance theory. All of them provide numerous analytical prisms which uphold the intersection of the political science, the business ethics, and the digital studies.

Stakeholder Theory

Stakeholder theory, which was initially suggested by Freeman⁽²⁶⁾ assumes that, in value creation, firms should look at the interests of various stakeholders, not just shareholders. This encompasses the employees, customers, suppliers, communities and regulators.

Stakeholder theory is even more important within the context of the Metaverse. Virtual spaces generate new types of stakeholders:

- Virtual citizens (users who create identities, communities and livelihoods in the Metaverse).
- Digital communities (created based on common governance, e.g., decentralized autonomous organization [DAOs]).
- Regulators and governments (regarding cybersecurity and taxes and consumer protection).

These stakeholders are influential not only by the use of the traditional market mechanisms but also by other means of political intervention in the virtual space, including organizing protests, influencing platform policies, or negotiating CSR requirements collectively. Therefore, the stakeholder theory can be used to understand why companies have to modify accountability systems in immersive settings to guarantee legitimacy, survival, and company output.⁽¹⁵⁾

Reason to include: The Metaverse increases the range of stakeholders to include those who do not necessarily have a formal legal status but are able to exercise social and political influence via digital mobilization. Stakeholder theory enables this research to identify the existence of these dynamics and associate with CSR and firm performance.

Political Corporate Social responsibility (Political CSR)

Scherer and Palazzo⁽²⁸⁾ have coined such a concept as political CSR, which explains the growing role of corporations in taking up duties previously seen as the responsibility of the government. In weakly regulated globalized situations, companies dictate rules, formulate codes of conduct and engage in governance.

Political CSR is enhanced in the Metaverse as due to:

- Platform owners come up with rules of engagement, content moderation policies, and dispute resolution.
- The companies directly influence digital rights and responsibilities, and in a way, they control the virtual citizens.

- Lack of a detailed regulation provides corporations with a lot of freedom in their interpretation of ethical standards.

As a design, the choice of data privacy and the right to avatars, as well as transparency in the work of algorithms, are not technical but highly political. The decisions of firms are related to the kind of participants and nonparticipants, as well as the terms of flourishing communities. Political CSR therefore views corporations as political players where their judgements impact on legitimacy, democracy, and involvement in the Metaverse. Thus, reason for inclusion is because virtual environments do not have such strong state-based governance, political CSR offers the theoretical framework to describe how corporations can become quasi-governments on its own and both determine the rights of citizens as well as the accountability regime.

Digital Governance Theory

Digital governance is referred to as the structures, principles and mechanisms to govern the risks, rights, and responsibilities within the digital realm Floridi.⁽²⁷⁾ It highlights the ethical, technical, and institutional provisions which are needed to achieve a balance between innovation and accountability.

The Metaverse makes governance harder, harnessing immersive technologies, AI algorithms, and blockchain-based transactions, as well as real-time social interactions. Digital governance falls under the remit of issues like data ethics, algorithmic bias, cybersecurity, and inclusivity.⁽¹⁷⁾ To firms, the move to digital principles of governance implies:

- Securing algorithmic accountability in order to mitigate bias.
- Being transparent in blockchain dealings.
- Securing against the abuse of digital identities.
- Protection of the rights of virtual citizens.

Consequently, the rationale behind the inclusion is that digital governance theory builds the relationship between technological infrastructure of the Metaverse and ethical and political issues. It places CSR not as a company effort but also within a larger system of digital governance, which affects the responsibility and performance of firms.

Integrative Value of the Three Theories

Although we can say that each of the theories presents a distinct set of insights, it is important to combine them. Thus, the stakeholder theory deals with who the concerned players are (e.g., virtual citizens, DAOs, regulators). While the political CSR describes the manner in which firms take over the role of governance in the non-regulatory situation of a powerful state and digital governance describes the mechanisms and ethical principles needed to handle the risk and accountability. Consequently, the combination creates an overall theoretical framework of studying the overlap between political engagement and CSR and firm performance in the Metaverse.

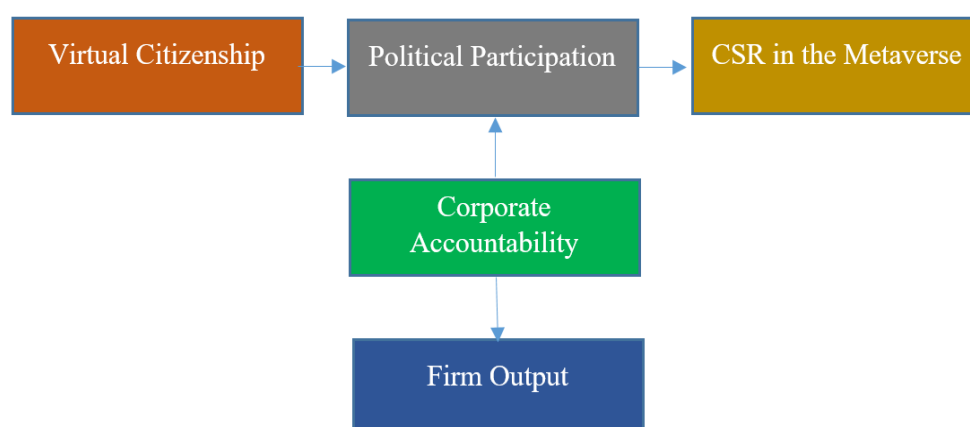


Figure 1. Conceptual Framework Diagram

Figure 1 provides the conceptual framework about the connection between virtual citizenship, political participation, CSR in the Metaverse, corporate accountability, and firm output. The construct presumes that civic identity is based on virtual citizenship in the digital realm whereby people demand rights, voice their concerns and interact with governance systems mediated through technology. This online identity is enabling the participation in politics, through the direct interaction of the user with firms and a virtual institution,

which creates norms of inclusion, transparency, and representation. Increased political participation at that point triggers the adoption and the design of corporate social responsibility (CSR) programs in the Metaverse where businesses are not only market players but also political and social institutions. The digital marketplace practices of CSR, including sustainability in online production, ethical data management, and inclusivity, are being transformed into corporate accountability practices, as firms need to be legitimate and trusted. Lastly, accountability directly influences firm output, both monetary performance as well as indirectly in terms of reputation, customer loyalty and confidence among stakeholders. Therefore, the framework illustrates a cause and effect loop, where CSR practices are motivated by digital citizenship and political participation and, in its turn, stimulate accountability and better the work of the firms in the era of technology.

RESEARCH PROPOSITIONS

It is based on the conceptual framework that the section presents research propositions by connecting virtual citizenship, political participation, CSR, corporate accountability, and firm output in the Metaverse. All the propositions are based on the combination of the stakeholder theory, the political CSR, and the digital governance views.

Virtual Citizenship and Political Participation

Proposition 1(P1): The virtual citizenship has a positive impact on political involvement in the Metaverse.

The process of virtual citizenship involves the identification of digital identity, rights, and responsibilities. The ability to engage in the process of governance and advocacy at the digital platforms is not only possible to people who identify themselves as belonging to virtual communities but also motivating.^(4,27) To take an example, the possibility of authenticating identities through blockchain will foster civic confidence, where citizens can come out in numbers to marshal digital rights.

In terms of the stakeholder theory, virtual citizens are one of the key stakeholder groups whose active involvement will influence the corporate practices. Their interaction reflects the offline civic behavior (protests, petitions, deliberations, etc.), with greater scale and faster pace because of the digital affordances.⁽²⁸⁾ Therefore, virtual citizenship will make it possible to engage in politics in the Metaverse in a meaningful way.

CSR and Political participation

Proposition 2 (P2): The virtual citizens taking part in politics has a positive effect on corporate CSR activities in the Metaverse.

In activating politically, virtual citizens put pressure on firms to be responsible. It is consistent with the political CSR literature, which highlights the importance of stakeholders in compelling firms to take up the role of governance in places where stringent regulation does not exist.⁽⁶⁾ Such engagement in virtual space is typically expressed in the form of a virtual movement, community vote or a collective petition to protect privacy or ensure fair content moderation, or sustainability in the virtual infrastructure.

Such demands are responsive to firms, which is a measure of strategic CSR (increasing legitimacy and reputation) and ethical CSR (responding to societal issues). Political participation thus plays a role as CSR in the Metaverse.

The CSR and Corporate Accountability

Theory (P3): CSR activities in the Metaverse affect corporate responsibility in a positive way.

The practices of CSR need accountability mechanisms in order to be credible. In the absence of transparency, monitoring, and stakeholder involvement, however, CSR is likely to be seen as a mere facade or as a form of greenwashing.⁽⁹⁾ CSR programs like data protection, algorithmic fairness, or inclusiveness in the Metaverse should be followed by accountability mechanisms (e.g. blockchain-based transparency, user governance forums, or ethical audits).⁽²⁸⁾

In the view of digital governance, accountability turns CSR into voluntary efforts to binding commitments, so that companies cannot escape the responsibility towards stakeholders.

Corporate Responsibility and Firm output

Proposition 4 (P4): The concept of corporate responsibility in the Metaverse has a positive effect on the firm output (financial and non-financial).

Responsibility increases trust, legitimacy, and loyalty of the stakeholders. Companies that practice open and participative governance have greater chances of retaining users, attracting investment and becoming innovative.⁽¹⁵⁾ On the other hand, failure to hold anyone accountable may result in reputation loss, fines, and loss of users.

Accountability is another distinction factor in the Metaverse: companies that implement robust accountability

practices can gain an advantage compared to their competitors in attracting and keeping digital citizens, and eventually, increase both financial (revenues, innovation capacity) and non-financial (reputation, legitimacy) outcomes.

Mediating Role of CSR

Proposition 5 (P5): CSR is an intermediary between the political participation and corporate accountability.

The participation in politics also fosters the demands of ethical corporate conduct, yet demands should be institutionalized with the help of CSR practices. CSR is therefore the intermediary between citizen activism and corporate responsibility. As an example, the petitions of data transparency by users can encourage a company to implement effective privacy policies that in turn result in accountability frameworks like enlisting third-party auditors.

This mediating position emphasizes the way CSR is converted into political action into the manifestation of tangible corporate results.

Accountability mediates between parental involvement and student performance in mathematics.

Mediating Role of Accountability

Proposition 6 (P6): CSR is mediated by corporate accountability of the relationship between CSR and firm output.

Although CSR initiatives improve image, their effect on performance depends on the accountability systems. Lack of accountability can ensure CSR does not bring a tangible benefit of performance. Accountability makes firms appear to be genuine and this aspect leads to increased trust and a stronger connection between CSR and firm productivity.⁽²⁹⁾

Therefore, accountability helps to ensure that CSR activities deliver sustainable impacts to the firms and the stakeholders.

Summary of Propositions

Table 1 is a summary of the six propositions and their anticipated theoretical contributions to bring some clarity.

Proposition	Statement	Theoretical Justification	Expected Contribution
P1	Virtual citizenship -> Political participation	Stakeholder theory (citizens as active stakeholders)	Determines citizenship as basis to digital political engagement
P2	Political involvement -> CSR activities	Political CSR (governance pressure enforces) Shows how activism leads to corporate responsibility.	Shows how activism drives corporate responsibility
P3	CSR -> Corporate accountability	Digital governance (CSR demands accountability)	Points out CSR as a lead up to accountability.
P4	Corporate accountability -> Firm output	Stakeholder theory and legitimacy	Shows that accountability and performance are related.
P5	CSR mediates political participation -> over accountability	Political CSR	Elucidates CSR as translation pipeline of activism into governance.
P6	Accountability mediates CSR -> into firm output	Digital governance	Makes accountability a key factor to CSR effectiveness.

Table 1 display the Research Propositions Linking Virtual Citizenship, CSR, and Firm Output in the Metaverse, these propositions affirm that firm output during the technological age is not just a matter of efficiency or innovation but also reliance upon the capacity of corporations to involve virtual citizens, its reaction to political involvement, its undertaking of CSR, and its expedience. The study takes the field of political science and the CSR literature to the Metaverse by considering virtual citizenship as a form of stakeholder.

DISCUSSION

The propositions and the conceptual framework formulated in the current study promote interdisciplinary knowledge about the interactions between virtual citizenship, political participation, CSR, accountability, and firm output in the Metaverse. This sub- section summarizes these findings, appraises their theoretical relevance and address the implication of such findings to firms, policy makers and scholars.

Reconceptualising Digital Era Citizenship

This paper puts emphasis on virtual citizenship as a new development of citizenship theory. Virtue of being opposed to traditional citizenship, which is based on the national state, comes out of corporate or decentralized platforms that define rights, obligations, and engagement.⁽²⁸⁾

The results indicate that being a citizen in the Metaverse does not only symbolize that but rather forms a political agency. Virtual citizens have an ability to organize themselves, affect governance institutions and pressure companies to act responsibly. This reconstruction goes beyond the classical theories of citizenship⁽³⁾ by showing how corporations, not states, are becoming more useful as the custodians of rights and identities. This is a paradigm shift to political science: legitimacy, participation and accountability should now be discussed not just within the institutions of the state but within the digital spaces mediated by companies.

Political Pressure as Stakeholder Pressure

Participation in a digital politics has long been considered to be transformative.⁽⁴⁾ Its influence is even greater in the Metaverse. Virtual protests, deliberative assemblies, and voting based on DAOs are strong stakeholder pressure tools on corporations.

According to the propositions, this kind of participation is a stimulus to CSR initiatives, which is in line with political CSR theory.⁽⁶⁾ The Metaverse has a power to mobilize politics unlike in traditional markets where consumer demand motives change, stakeholders in the virtual world require transparency, inclusivity and sustainability. It shows that political agency has been transferred into the corporate realm and that the firms are the actors, which have to react to the democratic demands in the digital realm.

CSR in the Metaverse, more than Symbolism

In the Metaverse, corporate social responsibility cannot be viewed only through the perspective of philanthropy or reputational management. Rather, it is part of governance, fulfilling such needs as data privacy, the fairness of the algorithm, or its accessibility.⁽¹⁷⁾

According to the model, CSR mediates between political participation and accountability. This points to the value added by CSR in the conversion of this citizen activism into formalized corporate promises. Political participation may be overlooked without CSR; accountability may be overlooked without CSR. This observation introduces a novel CSR literature as it places CSR into a technopolitical framework and requires firms to actively control digital communities and ensure that responsibility and governance roles are consistent.

Performance Driver Accountability

One of the main contributions of this research is the result that accountability is one of the determinants of firm output. Most of the literature has presumed that accountability is a compliance concern but this framework makes accountability a strategic resource.

Open governance frameworks, reporting based on blockchain, and involvement in decision-making foster trust, loyalty and innovation ability, resulting in better financial and non-financial results.^(15,29) The mediating position of accountability can also emphasize the need of accountability: CSR does not create performance without accountability mechanisms in place. This provokes the challenge of firms to go past symbolic CSR to substantive enforceable accountability practices. This current contribution to political science as it is hoped that, this will help us in the future by offering a summary of the progression of the world from the time of the Apostles until now.

The research is valuable to the study of politics because it establishes the role of corporations as quasi-political institutions in the Metaverse. Companies control rights and influence participation and create governance structures that were a traditional monopoly of states. This brings up the question of legitimacy, representation and power in the digital space. In putting virtual citizenship as a political identity and corporate governance as a political action, the study is rich in discussions on digital democracy, legitimacy, and participation in politics outside the state.

Donation to CSR and Business Ethics

In the case of CSR scholarship, the framework brings in a new digital dimension. The Metaverse has no alternative version of CSR as reputation management, but rather, it is a fundamental governance mechanism. The propositions imply that organizations that pursue digital CSR are able to achieve a competitive advantage through the development of legitimacy and trust among the virtual citizens. This repositioning of CSR as a political-economic requirement in technology ecosystems and also goes hand in hand with the appeal to see CSR as a subset of the corporate governance, not as an add-on.⁽⁶⁾ Thus, digital governance can encompass contributions in various forms because its contributions may take several forms.

Lastly, the paper contributes to the body of knowledge on digital governance by highlighting the importance of accountability in the virtual world. Not merely technical resources, blockchain technologies, DAOs, and

algorithmic audits, represent political means of mediating business between firms and stakeholders.⁽²⁸⁾ This fills the gap between normative arguments about the digital rights and real world policies regarding corporate governance in the Metaverse. It indicates that, in order to be accountable and sustainable, digital governance frameworks have to incorporate CSR and political participation.

Risks and Ethical Dilemmas

Along with its potential, the risks are mentioned in the framework as enumerated below:

- Surveillance capitalism can utilize virtual citizens instead of making them more powerful.⁽³⁰⁾
- Digital divides can be reproductive with marginalised populations being left out.
- Corporate dominance can also defeat democratic legitimacy in case accountability mechanisms are not strong.

Consequently, such predicaments require strong governance models that put a balance between innovation, accountability and inclusivity. Conclusively, the study discussion shows that the output of firms in the technological era cannot be discussed without political participation, CSR, and accountability. Combining the political science, CSR, and digital governance views, this paper presents a multi-dimensional map of approaching the functioning of firms in the Metaverse.

CONCLUSION

This study examined virtual citizenship and CSR in the Metaverse: political participation, corporate accountability, and firm output in a technological age. The researchers employed a conceptual model of connection between virtual citizenship, political involvement, CSR, corporate responsibility, and firm production within the Metaverse. It showed how digital spaces have turned citizenship into a corporate based identity, political engagement into a CSR driver, and responsibility into a performance determinant of firms. The framework adds to the literature of political science, CSR and digital governance by re-packaging firms as a form of political actors in technological ecosystems. Consequently, to be a successful firm in the Metaverse, it is important not only to be economically successful but also to be inclusive, legitimate, and accountable. It is necessary to empirically test and refine these insights by future empirical research.

Recommendations

The following recommendations were made:

1. Firms need to make CSR principles a part of the Metaverse by embracing open data systems and participating in virtual spaces inclusively.
2. Governments and firms should also acknowledge digital identities as valid, embrace the rights of users, and encourage responsible political participation on the Internet.
3. Firms must put in place effective reporting mechanisms of CSR in the Metaverse, which should focus on the use of AI products ethically and with sustainability as well as equitable accessibility.
4. Firms, which incorporate CSR into their Metaverse practices, have a higher chance to experience competitive advantage, enhanced legitimacy, and increased long-term output.

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