REPORTING, PUBLIC DISCOURSE AND DEVALUATION OF CORPORATE SOCIAL RESPONSIBILITY

https://doi.org/10.33141/po.2017.12.09

Organization Review, No. 12, 2017, Vol. 935, pp. 62-67
www.przegladorganizacji.pl/en

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Introduction

The subject matter of this paper is Corporate Social Responsibility and the way in which it is talked about and turned into practice by businesses. The concept has been much analysed and theorised with multiple definitions available, of which a relatively recent by A.B. Carroll seems convincing. It states that „Today, CSR is a global concept (...). CSR represents a language and (...) has become increasingly vital as stakeholders have communicated that modern businesses are expected to do more than make money and obey the law. (...) Socially responsible firms make a special effort to integrate a concern for other stakeholders in their policies, decisions and operations" (Carroll, 2015, p. 87).

Corporate Social Responsibility (CSR) seems to have evolved over the last decade, both in terms of how it is adopted by organizations and how it is perceived by stakeholders, into a generally accepted business strategy. The underlying motives of engaging in CSR initiatives leave very little room for speculation whether businesses pursue a responsible approach for moral reasons as opposed to business and profit driven reasons, although these motivations clearly do not have to be mutually exclusive. Surely, a lot of individuals involved in CSR express a genuine concern for wellbeing of others or the environment, as well as a genuine and passionate belief, that the way in which business is done, can bring a positive change to communities and societies at large.

Nevertheless, in case of public companies, there is a strong drive for justifying a „business case" for CSR, largely due to the agency problem with the assumption that a manager is obliged to allocate resources effectively and thus, to demonstrate a tangible outcome of any business project pursued in order to provide acceptable return on the shareholders' capital, of which he or she is a steward. Thus, there seems to be an underlying contradiction between individual drivers and efforts to do good and a systemic tendency (without judging it) to transform those efforts, if pursued within firms, into a return generating vehicles, which could be implicitly or explicitly profit-seeking.

On the other hand, public pressures on businesses leave organizations with little options as to how to react to them. Ignoring the social sentiments of stakeholders (including socially sensitive shareholders as well) would seem unimaginable and could be considered not only counterproductive but risky in purely business terms.

CSR can hardly be considered a cost centre, if pursued by a capable manager and on the grounds of solid knowledge and planning. There is substantial empirical evidence demonstrating that CSR evokes tangible outcomes, for example related to reputation.

Most of transnational corporations (TNCs) have CSR policies in place and engage in explicit communication about their social initiatives. As a consequence, public discourse gets dominated by big companies, which become trend-setters. For example, a reading through the series of Responsible Business Forum's annual publications on best practices in Poland, shows a vast domination of good practices reported by TNCs, although a welcomed trend of small and medium companies present their initiatives, seems to be on a rise. A share of best practices by SMEs in the above cited reports has been rising over the past years.

As the trend of socially responsible business has evolved into a common and standard business practice, the skepticism of stakeholders seems to show as well.

The paper puts forward the idea that CSR is being „hijacked" and turned into a strategic business practice, which may result in a growing skepticism thus devaluing the idea as it is seen as instrumental. Using literature review, the paper aims at presenting arguments which can prove useful in considering the proposition, that large entities can create a mainstream narrative on what it means to be socially responsible, through commonly adopted reporting practices and a subsequent communication of CSR initiatives.

The paper follows with the analysis of differences in the approach to CSR in big and small enterprises. It presents empirical evidence on strategic CSR aspects. Contemporary reporting trends and institutionalisation (Carroll, 2015, p. 88) of the CSR concept is discussed, followed by a conclusion.

Differences in the approach to CSR in SMEs and TNCs

Although the relation between CSR and the size of a company seems ambiguous and insignificant (Bonsón, Bednarova, 2015, p. 188), there is a strong empirical evidence, which demonstrates a positive link between the size of a company and CSR disclosure (Tagesson et al., 2009, p. 354), suggesting that disclosure increases together with a firm's size (Haniffa, Cooke, 2005, p. 401) and that bigger companies are more visible and thus subjected to scrutiny, which induces them to engage more in CSR communication (Cowen et al., 1987; Castelo et al., 2006, p. 234).

Large businesses as opposed to SMEs seem to present a different approach to CSR. One of the possible underlying mechanism may relate to a closer attachment to purpose in case of entrepreneurs setting up their own businesses. For example, in family-owned firms the motivation behind the business is usually more than just money making. Moreover, smaller businesses may show a more personal character of relations between a business founder and owner – often the same person – and employees as well as customers (Smith, 2013).

The ownership of CSR strategy tends to be allocated to senior management in SMEs and focuses largely on the specific, workplace related projects. The cases of external CSR causes happen rather ocassionally in small and medium enterprises, they do not seem to be particulary strongly aligned with the core strategy – in most cases the focus is on the environmental initiatives (Perrini, 2006, p. 309). As such, the CSR practice is often culturally embedded, silently implemented with a touch of emotional and personal approach (Nielsen, Thomsen 2009, p. 84). This implies that SMEs pursue a more natural, implicit CSR, deriving directly from the founder's values, although they do not necessarily label it as CSR and often, due to limited resources, do not make publicity out of it. Having said so, certain proportion of SMEs, as argued by Smith (2013) can be induced to give attention to CSR for a reason of being a part of a supply chain of big businesses, which require certain metrics to be satisfied.

Even though SMEs may have less resources, they are though more free to use them as they do not have the agency problem, especially in case of family owned businesses and firms where the founder and entrepreneur becomes a manager in own business. A personal and intrinsic approach to CSR in SMEs seems confirmed by the fact, that SMEs may favour the dialogue, while large firms seem to rely more on integrity with core values, often explicitly identified but often without sanctioning mechanism (Graafland et al., 2003, p. 51). While this may be a culture specific case, it suggests that large businesses in consequence focus largely on compliance with its natural preference for codes of conducts, certifications and the use of formal instruments (Graafland et al., 2003, p. 53).

Given the above, it seems that SMEs can be more inclined to pursue what Matten and Moon (2008) call implicit CSR, where entities may engage in socially oriented actions and pursue a responsible approach to business simply as an inherent part of their culture, not necessarily defined as CSR as such. As a result, SMEs do not need to report on CSR in order to behave responsibly – they pursue responsible conduct simply because it is a good business (Fassin, 2008, p. 375).

In summary, the differences in CSR approach between large and small and medium enterprises seem to be defined through three perspectives, which could be called: the degree of strategizing, location within the business structures and relevance perception bias. A degree of strategizing relates to an extent, in which social or environmental activities pursued, evolve from being a natural part of a day-to-day way of operations into a distinct and planned set of activities with resources allocated and outcomes assumed. An owner of a local business can pursue charitable activities in the local community. It could be labelled as CSR, but the distinction between what is a private, value-based deed, where benefactor and beneficiary can be of personal aquaintance to some extent and what is the business's initiative of a more impersonal nature seems somewhat blurred in this case. For large businesses though, such actions would most probably be deriving from strategic framework with a clear attribution to a business entity, thus any personal touch in such case would be more questionable.

A location within a business structure describes to what extent a given activity is part of a core business or to what extent it remains peripheral. For example, while SMEs can be free to pursue initiatives (be it ad-hoc or even regular) on the basis of personal appeal and understanding of community needs, large enterprises, as part of strategizing, are likely to decide upon initiatives on the basis of previous stakeholder mapping.

Finally, a relevance perception bias stems from the fact that SMEs, often and possibly due to limited resources, do not consider CSR as relevant for them, seeing the ethical way of running the business as a natural part of a business cycle and not as a seperate strategy to be defined, as seems to be the case in most of large enterprises. Especially small enterprises seem to show a certain dichotomy in their understanding what CSR is. Two extreme views which one may encounter from casual conversations would be the one of CSR being irrelevant and seen as unaffordable cost and the other of CSR being a natural and almost endemic part of ethically-run business and as such without any necessity to be branded or labelled as CSR.

Growing reporting among large businesses

It has been noted that the environmental, social and governance programs (ESG) have been gradually capturing more attention of business leaders as they are increasingly seen as a solution to crisis mitigation and a tool to regain reputation (McKinsey, 2009). As they have become a regulatory focus, it might not be surprising that reporting grows as businesses mitigate the risk of increasing regulatory pressures. 93% of the world's largest 250 companies are reported to publish annual corporate responsibility reports with as much as almost 60% of them audited by independent auditors (Nelson, 2014). Global Reporting Initiative (GRI) shows a similar trend. There was a relative growth of GRI reporting in the US between 2007–2011 with a dynamic of 21–67% year-on-year. 52% of the reporting was by public companies with the majority within financial services (Wallace, Alma, 2013). The dynamic of CSR reporting seems similar across Western Europe and

America, i.e. number of businesses reporting on CSR between 2008–2011 increased from 74% to 83%, from 62% to 79% and from 91% to 100% in the US, Canada and UK, respectively (White, 2012).

The growth in numbers of companies, as well as countries, where CSR is reported, shows to what extent reporting became a common practice, largely driven by legislative and regulatory pressures (KPMG, 2015, p. 32). The content analysis of Eurozone companies reporting on CSR found extensive use of corporate governance indicators and relatively poor focus on social ones (Bonsón, Bednarova, 2015, p. 182), which might indicate a growing interest in compliance and satisfying the formal metrics. The latter being in line with the previously shown tendency of large enterprises to rely on formal instruments (Graafland et al., 2003, p. 53). The focus on governance metrics rather than attempts to measure social impact seems in line with the predominant view expressed by the professionals engaged in CSR, that most of the CSR value relates to its reputation and brand equity building with transparency and compliance mentioned as the most adequate activities (McKinsey, 2009). Other benefits of reporting include managing employee expectations but also better access to capital (EY, 2013). Given the above, one might get an overall impression that CSR reporting implies a somewhat technical if not a technocratic nature of CSR policies as pursued by the reporting companies.

It is worth mentioning that reporting CSR-related information has attracted attention from governments and legislators. European directive, colloquially known as Directive 2014/95/UE, requires businesses to be more transparent as far as environmental and social aspects are concerned but also in the context of employment management and diversity policies. The new legislation (an amendment of Accountancy Act from 26 Jan 2017) will have impact on how certain big, public interest entities, e.g. banks, insurance companies or pension funds will report on their CSR policies. The legislation is effective as of 2018 (see also Dadacz, 2017, Forum Odpowiedzialnego Biznesu, 2017, p. 2). Although the legislation uses the well-known „comply or explain" approach and as such leaves certain degree of flexibility in choosing how it is adopted, undoubtedly it can be seen as a tool seeking to exert influence on business practices. Paradoxically, it shows that previous reporting initiatives, voluntarily pursued by firms, did not prevent development of centrally fostered regulatory initiatives. One can admit though, that those, who were quick in adopting CSR-oriented business practices, where right in the anticipation that the trend would sooner or later become a legally binding way of doing business.

SMEs, even if they pursue CSR initiatives, do not always report it, evidence being that out of almost 2,600 European companies participating in the United Nations Global Compact (UNGC), approximately 1,400 are SMEs (van Wensen et al., 2011, p. 44). The evidence points to two potential reasons why SMEs would not report on CSR. One relates to the fact that they pursue CSR simply because they focus on ethical aspects rather than on corporate social responsibility and ethical business conduct is perceived as good business (Fassin, 2008, p. 375) thus rendering reporting unnecessary. The other relates to the existing governmental support, which seems to be targeting big businesses largely. According to 'Carrots and Sticks' report 2013 edition, there is a 'consistent focus on large and state-owned companies', with majority of government initiatives targeting CSR reporting mostly focused on large and public companies, e.g. only 9 out of over 370 instruments cover specifically SMEs (KPMG, 2013; 2016), although voluntary reporting by SMEs increases.

In summary, the contemporary focus on CSR seems to be defined by an extensive and increasing reporting, mostly by large enterprises and focusing on governance metrics rather than the social ones. Such a formalized, if not institutionalized (Carroll, 2015, p. 88) approach, coupled with business results oriented motivation to engage in CSR, contributes to what seems to be a growing concern whether CSR reporting has not been divorced from business operations and whether it makes a real difference (Leinaweaver, 2015). One could argue that a dominant focus on metrics and reporting is one of the forms of CSR institutionalization and together with certification and standardization initiatives (e.g. SA8000, AA1000), supporting advisory services, socially responsible investment indexes and labeling of products in response to a growing ethical consumerism, contribute to creation of a specific market for CSR, when commercialization of the very idea of responsible business is an inevitable consequence.

Instrumental CSR and skepticism

Engagement in CSR facilitated by the business case approach is justified by a managerial duty to generate return on capital (notwithstanding the discussion whether shareholders should, and to what extent, moderate their appetites for return on investment and profit) It is furthermore backed up by the empirical evidence that CSR may be a good vehicle to provide long-term returns.

Those returns may derive from CSR's potential to shape the workplace environment (Brammer et al., 2007, Collier, Esteban, 2007) or its importance for corporate identity construction (Fryzel, 2015) or for consumers' reactions (Currás, 2009; Stanaland et al., 2011, see Fryzel, 2015 for more detailed review of behavioral effects) given that consumer decisions may be potentially sensitive to emotional context of CSR (Fryzel, 2014). The positive or negative quality of those reactions may depend on how stakeholders see the motives for which businesses pursue CSR (Ellen et al., 2006). Some firms are seen to be involving in CSR for genuine reasons and for the sake of playing a positive role in society and some for purely business related reasons – to gain reputational effects and potentially impact on purchase behavior, although research showed that moral commitment to CSR can be a better predictor of CSR implementation than strategic focus (Graafland, van de Ven 2006, p. 121).

The exploratory research showed that, as far as employees are concerned, an instrumental perception of CSR initiatives relates to the individualistic identity orientation of a firm, i.e. such, where self-interest and competitive fight would be at a core of business strategy. In effect, this relates negatively to the affective attachment to CSR stance, thus possibly rendering employees skeptical if not cynical about business's CSR efforts (Fryzel, Seppala, 2016, p. 320).

Nevertheless, cynics accept the instrumentality of CSR and even though they may be disillusioned about organizational motives behind CSR, they still comply with policies (Costas, Karreman, 2013, p. 408).

As the reporting trends described earlier in this paper show, big enterprises, thanks to resources they have and the scale of initiatives and communication effectiveness, have dominated the CSR discourse. Such a dominant position, opens a possibility to become trend-setters and potentially to achieve substantial gains. Firstly, by becoming the trend-setters, firms can gain competitive advantage over those who would need to follow, if a trend turns into legislation. Secondly, such industry self-regulation could serve as a prevention, although not completely successfully, to a regulatory burden. Thirdly, due to the scale of activities big firms can pursue, communicating them effectively, certain economies of scale in generating the tangible results could be achieved. Communicating to a lot of people and thus achieving additional gains from responsible behavior of consumers, may simply reduce the marginal cost of stimulating responsible and socially sensitive consumption. All the above, can potentially increase the cost barriers for SMEs to enter the CSR market, thus leading to a potentially widening void between how and whether it is practiced in large versus small firms.

Conclusions

The approach to CSR in SMEs seems very different to that adopted by large enterprises. Small and medium size firms largely pursue a very personal, often based on the founder's values, approach to social issues, which becomes a natural part of their business philosophy and as such does not get reported under a distinct label of CSR. Large firms, given that the core of their social stance is based on integrity, pursue largely a centrally evoked CSR approach, formalized through guidelines and codes of conduct. Also, as big business is subject to bigger scrutiny, they tend to report and widely communicate about CSR policies.

For the reasons specified above, an approach to doing business in a responsible manner has strategic features in case of big enterprises as opposed to the non-core activity in case of small organizations, which on the other hand, have a chance to build a tailor-made approach to CSR, better adjusted to local communities and thus possibly more effective in terms of social effects.

Large businesses, as they seek economies of scale in their global operations, need to balance between centralizing and standardizing their CSR and allowing for locally adjusted initiatives. Given the diversity of consumer markets as well as the workforce, it usually is a trade-off between integrity of the communicated global policy with actual business conduct on often diverse markets on one hand and embeddedness of CSR in the specific, local context on the other hand. Small and medium enterprises do not face those constraints on a similar scale. They could enjoy a tailor-made approach to community needs and potentially receive better social results in consequence.

The true question seems to be, does CSR bring the changes as expected and has it really become a vehicle for a large scale social change or is it seen as hypocrisy and „business as usual"? A partial answer to this question can be found in a predominant view that prime motives to engage in CSR are brand and image effects and profitability (CSR w Polsce, 2010). At the same time, consumers tend to view business engaging in CSR mainly through the lense of personal characteristics of management (39%) and increased profitability (30.6%) (Baranowska – Prokop, 2007, p. 5). Diverse evidence on CSR perceptions, not least on the dominant motivations of businesses and managers to adopt socially responsible practices in their business models, shows that although it has the strategic potential, whether it can truly impact the behaviour, both at organizational and individual level, needs to be further examined. Future research could look at CSR from the institutional perspective to determine potential links between strategic practices and determinants of behavior.

Given the above, the overall quality of practising CSR seems to depend largely on the ability to create a balance between the charisma and moral leadership of individuals and systemic profit-seeking mechanisms of the firms they manage. Apart from the commercial motives behind the pursuit of CSR, research on CSR in Poland also points to better relations with local communities as the key CSR driver (CSR w Polsce, 2010), which may hopefully turn the attention from the technocratic and large scale, reported initiatives towards a smaller scale local engagements. With the resources allocated to bring a change in local communities, no matter how small they can be, rather than to crafting and populating reportable CSR strategies, smaller enterprises can help the concept of CSR to be seen as genuine.

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Raportowanie, publiczny dyskurs i dewaluacja społecznej odpowiedzialności biznesu

Streszczenie

W prezentowanym artykule rozważana jest teza o zdominowaniu publicznego dyskursu na temat społecznej odpowiedzialności biznesu przez duże przedsiębiorstwa, które kreują narrację głównego nurtu w obszarze CSR przez coraz bardziej powszechne raportowanie oraz komunikowanie swoich społecznych inicjatyw. Społeczna odpowiedzialność biznesu została swoiście „zawłaszczona" przed duże firmy, dla których jest ona głównie strategią biznesową budowania wartości. Instrumentalne wykorzystanie CSR, przy jednoczesnej dominacji publicznej debaty na temat CSR przez korporacje, może prowadzić do sceptycznego postrzegania idei społecznej odpowiedzialności przez interesariuszy. W artykule rozważane są różnice w podejściach do CSR w firmach w zależności od ich rozmiaru oraz potencjał małych i średnich przedsiębiorstw dla bardziej efektywnego wykorzystania CSR.

Słowa kluczowe

CSR, duże przedsiębiorstwa, małe i średnie przedsiębiorstwa