
EXAMINING CORPORATE SOCIAL RESPONSIBILITY PRACTICES: AN OVERVIEW

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ABSTRACT

Corporate social responsibility has become an ethical foundation stone for various organisations nowadays. It is, therefore, considered by researchers and practitioners these days as an important practice for any successful organisation. This study made an examination on the diverse practices of CSR around the globe and discovered that earlier, a lot of CSR practices were not well considered to be true business responsibilities to any specific organisation/company. As the increase in demand from the public for businesses to really operate responsibly, this warranted an urgent need to inform stakeholders about what companies are doing right and what they are doing wrong because; proofs from empirical studies have shown that consumers are influenced by CSR initiatives undertaken by businesses. As CSR, on the whole, is a concept in which business organizations reflect on the interest of society they operate by taking responsibility for the outcome of their activities on customers, suppliers, employees, shareholders, communities and other stakeholders alongside their environment. This obligation demonstrates that the organizations have to act in accordance with legislation and willingly take initiatives to progress the welfare of their employees and their families, the local community as well as the society at large. These initiatives can be regarded as a demonstration through which a business can attain a balance of economic, environmental and social imperatives.

Keywords: Corporate Social Responsibility (CSR), Shareholders, Stakeholders, Customers, Employees, Society, Environment, Community, corporate citizenship

1.0 INTRODUCTION

Corporate social responsibility (CSR) has become an ethical foundation stone for various companies over three decades. Hence, it is today considered by researchers and practitioners as an important run-through of any prosperous firm (Lindgreen, Swaen, & Johnston, 2009). It

prominence has made companies go beyond their personal interests and lawful responsibilities just to impact their business practices (Vallaster, Lindgreen, & Maon, 2012).

However, Forester (2009) mentioned that the origins of CRS can be traced back to the medieval era. May et al. (2007) further observed that several questions concerning organizations' influence on society have been in existence for centuries. Moreover, big U.S. companies currently arose back in the 1870's. It was during this period that colossal corporations started to have a momentous effect on diverse features of society, together with the environment, employees, customers, and the public all together. Besides, Lantos (2001) stated that the origin of the perception of corporate social responsibility can be similarly deep-rooted and established from the ideas about modern capitalism of Adam Smith from his work, *The Wealth of Nations* in 1776. Smith, who was a renowned economist, indicated that when business is at liberty to pursue its profits, it can likewise use the benefits to serve both its interest and those of the society it operating. He well mentioned that in capitalism, businesses aid to produce benefits to society despite the fact that their actual objectives were to promote their own selfishness or profits. In his opinion, he observed that business can eventually produce the greatest social good or desirable social ends.

Since there were varied periods when the concept of CSR emerged, Frederick (1994), pointed out that the notion of CSR was also discovered in the mid-1920s as entrepreneurs attempted to act and hype confidence on investors and beneficiaries. Earlier than the 1950s, corporate social responsibility was usually called social responsibility instead of CSR. Thus, Bowen who was hailed as the father of corporate social responsibility later suggested the notion of extensive social responsibilities which the business people should put into practice than profit-making. According to Bowen (1953), the idea is to stimulate businesses to develop the aptitude and responsibility to serve society outside their financial obligations.

Due to the attention CSR has received over the last few decades in research and in practice, Pedersen, (2006) observed that corporate social responsibility (CSR) ideology has spread all over the world and has turn out to be the slogan these days. Proofs from empirical studies show that consumers are influenced by CSR initiatives undertaken by businesses. As customers' awareness has grown on concerns about social and environmental issues; a growing number of companies are taking the initiative to publish their CSR connected values and undertakings. Because of the increase in demand from the public for businesses to really operate responsibly, there is an urgent need from stakeholders to be informed about what companies do right and what they do wrong (Kilian and Hennigs, 2014). In present-day, corporations have been overstretched by non-governmental organizations (NGOs), activists, communities, governments, media and other institutional forces to carry out responsible corporate practices (Garriga and Mele, 2004).

Moreover, the knowledge of corporate social responsibility (which refers to how businesses should bear the responsibility to society as well as to a wider set of stakeholders beyond its shareholder's desires) gained popularity in the late 1960s. Ever since, thoughtfulness on CSR has been on the rise in both academic and practitioner communities around the world (The editors, 2016, Cooper and Madden, 1995). Near the end of the 1990s, Camilleri (2015) indicated that all businesses appeared to have unpretentious concern towards the communities around them. Possibly, the reason may have been attributed to the intense demonstrations

against globalization or businesses in general that were facing difficult times ahead. Based on this assumption, Armstrong (2009) opined that corporate social responsibility is applied by organizations when they conduct their business in an ethical way, taken into account the social, environmental and economic impact of how they operate and going further than compliance. Equally, McWilliams et al (2006) describe CSR to mean the engagements taken by businesses to advance some social good outside the interests of the organization that is mandatory by law.

According to Ismail (2009), the subject of corporate social responsibility (CSR) has been discussed since the 1950s. However, at present, the debate on CSR has now extended on calling CSR a number of other names such as corporate responsibility, responsible business, corporate accountability, corporate ethics, corporate citizenship or stewardship, corporate conscience, responsible entrepreneurship, triple bottom line, sustainable responsible business and corporate social opportunity. As, CRS, in general, is a perception in which business organizations reflect on the interest of society they operate by taking obligation for the effect of their activities on customers, suppliers, employees, shareholders, communities and other stakeholders along with their environment. This responsibility demonstration that the organizations have to act in accordance with legislation and willingly take ingenuities to progress the welfare of their employees and their families over and above the local community and society at large. Which can be regarded as a demonstration through which an organisation can achieve a balance of economic, environmental and social imperatives (Ismail 2009, Hohnen & Potts 2007, Helg, 2007, Atuguba and Dowuona-Hammond, 2006). Therefore, corporate Social Responsibility is concern about the relationship between organisations and society altogether, and the necessity for organisations to match their values with the communal anticipations (Dartey-Baah & Amponsah -Tawiah 2011).

Although, there are many definitions of CSR, even so, Jobber (2010) has described CSR as the moral belief that organisations have to be answerable on how their actions might have an emotional impact on the society and the environment they operate. Which, Carroll (1979) referred to as a combination of ethical, legal and humanity modules into economic undertakings of business. Other scholars have merely referred to CSR as a way of giving back to the community where an organisation operates (CIM, 2009). In summary, CSR can be understood to be about defending the environment, relating the local community as well as the widespread beliefs on how a company should do its business.

2.0 LITERATURE REVIEW

2.1 Theories and Forms of Corporate Social Responsibility (CSR)

According to Sharma and Kiran (2013), corporate Social Responsibility nowadays has become an area of focus for academics, practitioners and entrepreneurs, in relations to theory and practice. As the perception of corporate social responsibility is whereby companies integrate social, environmental and health concerns in their business approach and operations and how they interact with stakeholders on a voluntary basis. Therefore, the social responsibility of business incorporates the economic, legal, ethical, and discretionary expectations that society has in relation to what the organizations offer at a particular point in time (Carroll, 1979). In this regard, the thinking of corporate social responsibility is now a fruitful idea for companies in safeguarding their capacity for long term value and gaining

competitive advantages. It is an effective mean in order to mitigate the new type of risk that has emerged, known as social risk (Kytte and Ruggie, 2005). Based on this success, quite a lot of models have been developed as an authentic background for applying corporate social responsibility. Generally, CSR is about understanding the manner in which companies achieve their balance or the amalgamation of economic, environmental, and social requirements while resolving investors and participants hopes (Olokode, 2008).

Moreover, it was in the '90s that marked a significant period in which a new concept of CSR came into existence along with the introduction of Carroll (1991) CSR pyramid (Bediako 2017). Likewise, Geva (2008) made an assessment of the three models of corporate social responsibility: pyramid, intersecting circles and, the concentric circles. Moreover, these models comprise of four dimensions i.e., economic, legal, ethical and philanthropic similar to Carroll (1991) four elements ordered the model on CSR. In addition, Geva elucidated that these four dimensions of social responsibility are fully made up of corporate social responsibility viz: economic - symbolizes profit-making; legal - conform to the law; ethical - compliant to standards of social or professional behaviour; and philanthropic - be a worthy corporate citizen. Carroll (1991) offered the same four elements ordered the model on CSR that starts with the economic component at the base and progresses to legal, ethical and discretionary/philanthropic component at the top of the ladder. The Carroll's and Geva's CSR pyramids is both rational and convincing, taking into account the philanthropic features of a firm without relinquishing businesses' responsibility to meet the economic obligation of the firm. This situation had influence corporations to produce goods and services for profit and at the same time conduct responsible businesses, conduct their operations within the law and without damaging stakeholders' environment, conducting themselves in accordance with the societal norms and ensuring a better life quality for their stakeholders (Bediako 2017, Crane et al., 2008, Geva 2008, Sharma and Kiran 2013).

In addition, Forte (2013) also mentioned three traditional models which are the focus of corporate social responsibility today, namely: the shareholder value, the stakeholder, and business ethics. Forte's shareholder value model is similar to Friedman (1970) belief that businesses' social accountabilities are merely to increase profits and comply with the law. Whereas the stakeholder model concentrates on social duties which a company should endure for its stakeholders that can simply benefit the company. While the business model pays attention to social commitments as well as the ethical obligation a business should have to the general public. However, Sun and Bellamy (2010) have criticized the shareholder value model for viewing businesses only on maximizing profits. Equally, they also disapproved the stakeholder model as it only recognizes those stakeholders (employees) within the company, precisely those employees that can influence decision making. Sun and Bellamy further pointed out that this model allowed the financial industry to control policies.

Thus, Sun and Bellamy (2010) observed that this model apportions to companies two distinctive roles as follows: the private economic role and the public social role. As a result, the two roles have different responsibilities which vary in norms, values and codes. Consequently, companies need to embrace both business values and ethical values in the same way. They opined that companies and stakeholders need to reexamine how the CSR concept is to be integrated into business and society rather than separating business from society.

There is a range of school of thought surrounding the theoretical underpinnings of CRS, and one such person is Levitt (1958). He could be recognized for organizing the agenda for the debate about the social responsibility of business in his Harvard Business Review article 'The Dangers of Social Responsibility', in which he was thoughtful that 'government's job is not business, and business' job is not government'. Similarly, Friedman (1970) also conveyed equal feeling and further pointed out that the ordinary being of CSR was an indicator of an agency problem within the business. For clarity, an agency theory perspective suggests that CSR is a misappropriation of corporate wealth that should have be well expended on valued-added in-house ventures or reverted to shareholders. The theory, in addition, put forward that CSR is a managerial perk, in common sense that managers utilize CSR to progress their vocations or other private programs. It is believed that their parts can upkeep governments and local groups in the best possible way about investment prospects in the interest of societies.

By and large, CSR practice in Africa was supposed to have been copied from Western business theories so, the structure can be more applicable in the western world. Thus, the suitability of this structure in Africa has been called into question or not fully applicable in Africa (Visser, 2006, Dartey-Baah & Amponsah-Tawiah 2011).

2.2 Corporate Social Responsibility Prominence and Benefits

Before, a lot of CSR practices were not well-thought-out to be true business responsibilities to any particular firm. Based on the existing economic and social environment, organizations are yet, taking up the notion that CSR actions, policies, processes, and procedures are important and ought to be performed for the benefit of not only companies' standings and profits, but likewise for the advantage of employees, customers, as well as the community overall. CSR makes the company more humane in conducts which other aspects of the job cannot. And, it also gives a picture of the company as a provider to society rather than just a unit that is exclusively concerned with profits expansion (Bhattacharya et al. 2008). Creel (2011) buttress that corporate social responsibility can upsurge employee self-confidence along with job satisfaction. Besides, CSR can likewise support a company to carry out new recruitment and thereby get more talented people to join the organization in addition, increase staff retention rates. Creel (2011) consequently, indicated that improved spirits lead to high productivity in the workplace. This situation can support employees' retention strategy as opposed to the company replacing employees from time to time. In consequence, the company will save money on finding and training new people.

Moreover, Valenti et al (2014) pointed out that the economic benefits connected with CSR have become noticeable. Despite the fact that the word corporate social responsibility acts as a corporate catchword, it has become associated with the word corporate yearly financial reports, which in numerous circumstances the business practices really increase profits and public awareness. As a result, they opined that from a shareholders' view, customers and potential customers are the key targets of a company's CSR engagements. Furthermore, McWilliams and Siegel (2001, Fernandez-Kronz & Santaló, 2010, Orlitzky, Siegel & Waldman, 2012) put forward that CSR constructs a reputation that a company is reliable and trustworthy so that consumers will presume that its products have advanced quality than those from companies not appealing to CSR. Additionally, consumers speculate that these

companies usually contemplate that CSR investments seem to be expensive and they will hunt for rival companies that recognize the significance of CSR since they are known as having higher quality products. Finally, CSR can also offer value through product disparity, particularly in very much competitive industries. For instance, in a situation where two companies produce an identical product, but then one provides a supplementary social benefit to its product, consumers will ascribe value to this feature. Valenti (2014) postulated that CSR can be well thought-out as a product element. Its activities are an alternative way to develop product quality and recognize firm value through nurturing consumer consciousness.

Another, most important benefit of CSR is that it can develop a company's value by building a positive corporate brand. As, a corporate brand conveys its visual, verbal, and behavioural expressions of an organization's exclusive business model (Vallaster, et al., 2012). Therefore, a corporate brand ought to be the public exhibition of its features and ideals that established the company apart from its competition. Accordingly, a company can use CSR to be recognized with precise grounds while improving its own characteristics. Due to CSR activities, firms can exhibit their in-house values, concerns and overall attitudes toward preserving the environment, maintaining positive working conditions, and going further than what is anticipated of them. In brief, investment in CSR is an indication of a firm's dependability and honesty which can positively impact its brand value (Melo & Galan, 2012). Last, of all, CSR can be indispensable for all companies as a judgement of social recklessness that can have austere negative penalties for a company. Therefore, an organization's triumph is reliant upon its capability to please prescriptive anticipations (Valenti 2014).

Accordingly, Haigh and Jones (2005), observed six main factors that move companies to implement CSR policy such as intra-organizational factors, competitive dynamics, institutional investors, end-consumers, government regulators and non-governmental organizations. According to Haigh and Jones (2005), there are direct benefits companies anticipate that influence them to implement CSR; although this depends on the nature of the enterprise. On the contrary, Hopkins (2003) indicates that companies that implement CSR should not anticipate benefits or rewards from taking part in CSR.

3.0 METHODOLOGY

The study scrutinized corporate social responsibility practices through the use of secondary data collected from various books, journals and consistent materials on websites in an attempt to explore the diverse practices of CSR around the global market.

4.0 CONCLUSION

Corporate social responsibility has become an ethical cornerstone for various companies over three decades. It is, therefore, considered these days by researchers and practitioners as an important practice for any successful company. On the other hand, many researchers and practitioners have made a number of claims about the origins of CRS. These affirmations were made on different dates ranging from the early medieval period to the present day. Moreover, debates on CSR has now protracted on calling CSR a number of other names such as corporate responsibility, responsible business, corporate accountability, corporate ethics, corporate citizenship or stewardship, corporate conscience, responsible entrepreneurship, triple bottom line, sustainable responsible business, corporate social opportunity and so on.

At present, there is an increase in demand from the public for businesses to really operate responsibly, this has warranted an urgent need to inform stakeholders about what companies are doing right and what they are doing wrong because; proofs from empirical studies have shown that consumers are influenced by CSR initiatives undertaken by businesses. As, CRS, in general, is a concept in which business organizations reflect on the interest of society they operate by taking responsibility for the outcome of their activities on customers, suppliers, employees, shareholders, communities and other stakeholders alongside their environment. This obligation demonstrates that the organizations have to act in accordance with legislation and willingly take initiatives to progress the welfare of their employees and their families, the local community as well as the society at large. These initiatives can be regarded as a demonstration through which an organisation can attain a balance of economic, environmental and social imperatives.

Moreover, corporate social responsibility today has become an area of focus for academics, practitioners and entrepreneurs, in relations to theory and practice. Since the opinion of corporate social responsibility is whereby companies incorporate social, environmental and health concerns in their business approach and operations and to what extent they interact with stakeholders on a voluntary basis. Consequently, the social responsibility of business incorporates the economic, legal, ethical, and optional expectations that society has in relation to what the organizations offer at a particular stage. To this end, the thoughtfulness of corporate social responsibility is emerging as a thriving notion for companies' capacity building and for gaining a long time competitive advantages. Based on this foreseeable success, quite a lot of models have been developed as dependable experience for applying corporate social responsibility such as the economic, legal, ethical, philanthropic, the shareholder value and the stakeholder models.

Earlier, a lot of CSR practices were not well considered to be true business responsibilities to any specific company. Based on the existing economic and social environment, organizations are now, embracing the understanding that CSR actions, policies, processes, and procedures are important and should be performed for the benefit of not only corporations' positions and profits, but for the benefit of employees, customers, and the community at large. Since CSR makes the company more humanitarian in its comportsments than other aspects the job could not make. Moreover, the company can likewise give a picture of the company as a breadwinner to society rather than just a unit that is wholly concerned with profit growth. It is also opined that corporate social responsibility can increase employee confidence as well as job satisfaction. In addition, CSR can similarly support a company to carry out new recruitment that can secure more talented people to join the organization and subsequently, increase staff retention.

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