

The CSR dilemma

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Abstract

This work aims to explore Corporate Social Responsibility (CSR) as a social phenomenon at the crossroad between the ‘ethical and moral judgment on’ and the ‘economic rationality of’ those who experience it.

After a preliminary brief review of the literature on CSR, the paper seeks to identify new cognitive constructs that enrich the discussion on the theme by adopting the neo-micro-institutionalist approach.

The theoretical approach, beyond the traditional representation of CSR (voluntariness or utility, programs effectiveness or business performance), identifies some specific conceptual categories, focusing on the driver of social legitimacy that moves economic operators to improving their market prospects in competitive settings. In particular, in the neo-institutionalist perspective, the pursuit of legitimacy is, probably, the most important dimension explaining the strength and speed with which the values and expectations of the socio-economic context are reflected in the practices and value systems of the organizations. Within a pro-tempore binding institutional framework, the organizations could respond to the institutional pressures by adopting: isomorphic conducts, as strategic behaviors aligned to codified rules, norms or laws; decoupling processes, as creation and maintenance of gaps between formal policies and actual organizational practices.

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In this perspective, CSR practices could be well qualified as an 'institutionalized myth' and, then, for economic operators as a prerequisite to gain legitimacy and power with respect to the symbolic (set of values) and normative institutional frameworks (set of mandatory rules).

Keywords: CSR, neo-micro-institutionalism, legitimacy, isomorphism, *decoupling*.

Dilema korporativne družbene odgovornosti

Povzetek

Namen dela je raziskati družbeno odgovornost podjetij (CSR) kot družbeni pojav na razpotju med »etično in moralno presojo« in »ekonomsko racionalnostjo« tistih, ki jo doživljajo.

Po preliminarnem kratkem pregledu literature o družbeni odgovornosti podjetij je prispevek namenjen odkrivanju novih kognitivnih konstruktov, ki obogatijo razpravo o temi s sprejetjem neo-mikro-institucionalističnega pristopa.

Teoretični pristop, ki presega tradicionalno predstavitev družbene odgovornosti podjetij (prostovoljnost ali uporabnost, učinkovitost programov ali poslovna uspešnost), opredeljuje nekatere posebne konceptualne kategorije, ki se osredotočajo na gonilno silo družbene legitimnosti, ki gospodarske subjekte spodbuja k izboljšanju tržnih možnosti v konkurenčnih okoljih. Zlasti v neo-institucionalistični perspektivi je zasledovanje legitimnosti verjetno najpomembnejša razsežnost, ki pojasnjuje moč in hitrost, s katero se vrednote in pričakovanja socialno-ekonomskega konteksta odražajo v praksah in vrednostnih sistemih organizacij. Znotraj časovno zavezujočega institucionalnega okvira bi se organizacije lahko odzvale na institucionalne pritiske s sprejetjem: izomorfni ravnanj, kot so strateška vedenja, usklajena s kodificiranimi pravili, normami ali zakoni; procesi ločevanja, kot ustvarjanje in ohranjanje vrzeli med formalnimi politikami in dejanskimi organizacijskimi praksami.

S tega vidika bi se lahko prakse družbene odgovornosti podjetij kvalificirale kot „institucionaliziran mit“ in nato za gospodarske subjekte kot predpogoj za pridobitev legitimnosti in moči glede simbolnega (niza vrednot) in normativnih institucionalnih okvirov (niz obveznih pravil).).

Ključne besede: družbena odgovornost podjetij, neo-mikro-institucionalizem, legitimnost, izomorfizem, ločevanje.

1 Introduction

Nowadays, companies are encouraged to behave in a manner that is sustainable and socially responsible to face up to challenges derived from the economic global crisis (D'Aprile & Mannarini, 2012). In this scenario Corporate Social Responsibility (CSR) is classified as a possible strategic option, key behavior for companies' economic, social and environmental development. In according with this point of view, companies and policy makers are called "to rethink their role in society and to adopt a new point of view in which they are socio-economic agents contributing to the human, civic and social progress of the community as a whole" (D'Aprile & Mannarini, 2012, p. 48); so, both economic and socio-ethical dimensions of the phenomenon are in evidence (Commission of the European Communities, 2001).



This multiple nature of CSR reflects the difficulty for Scholars to provide a unified accepted definition of it (Cetindamar & Husoy, 2007), and to develop a unified scientific method of analysis that allows to evaluate phenomenon effectiveness in terms of impact on business results.

Nevertheless, many Scholars (e.g. Bowen, 1953; Walton, 1967; Davis 1973; Friedman, 1962; Carroll, 1979, 1991, 1999; Dahlsrud, 2008), while confirming the versatility and the non-reducible complexity of the phenomenon, have tried to provide an interpretative key by identifying cognitive elements that can suggest how to implement a CSR policy.

For this reason, definitions of CSR are multiple so as the interpretative keys used for this purpose: from the Stakeholders Theory (e.g. Freeman, 1984; Donaldson & Preston, 1995) to the Social Contract Theory (e.g. Woodward & Clyde, 1999; Sacconi, 2004), from the theory of the Corporate Social Performance (e.g. Sethi, 1975; Wartick & Cochran, 1985; Husted, 2000) to the Resource-Based View (e.g. Van Marrewijk Hart, 1995; Russo, Fouts, 1997; Branco & Rodrigues, 2006), just to mention the main ones. At the same time “CSR has been approached from a variety of sub-disciplines such as strategy, marketing, accounting, operations management, and organization behavior” (Crane & Matten, 2007, p. vi).

In particular, supporters of the responsible corporate conduct towards stakeholders have described CSR as the “bottom line” of the company, by virtue of its influence on relationships with the actors involved in its practices (Donaldson & Preston, 1995). In fact, the implementation of companies’ socially responsible behavior conducts - positively - the stakeholder to initiate and maintain relationships with them over time (Barnett & Hoffman, 2008), thanks to a positive reputation - prerequisite for legitimacy to act - which allows the organizations to obtain easier access to strategic resources, to reduce operating and transaction costs (Misani, 2010). “By engaging in corporate social responsibility (CSR) activities, companies can not only generate favorable stakeholder attitudes and better support behaviors (e.g. purchase, seeking employment, investing in the company), but also, over the long run, build corporate image, strengthen stakeholder-company relationships, and enhance stakeholders’ advocacy behaviors” (Du *et al.*, 2010, p. 8).

Reputation and legitimacy become the ‘license to operate’, so an implicit social contract, for those companies that voluntarily engage in CSR activities (Donaldson, 1982).

That said, the driver for understanding CSR is the ‘search for legitimacy’ by the socio-economic actor; while neo-institutionalist approach is the theoretical framework adopted for the phenomenon analysis. In this approach, the pursuit of legitimacy emerges as a dimension that explains the strength and speed with which the values and expectations of the socio-economic context (defined as ‘organizational field’, characterized by a symbolic and normative institutional frameworks) are reflected on the practices and value system of the economic organizations (Long & Driscoll, 2008).

According to this theoretical framework, companies which operate in the presence of a pro-tempore and binding institutional framework, are subject to institutional pressures that lead to isomorphic behaviors, through the alignment to contextual conditions, a prerequisite for the social legitimacy acquisition rather than for its technical efficiency. The adoption of this ‘strategic conduct’ is reinforced by the spread, at a socio-political level, of the so-called rationalized myths that are powerful institutionalized rules that characterize the efficiency criteria adopted by the actors (Nigro *et al.*, 2011). At the same time, CSR practices could allow companies to obtain consensus and strategic legitimation in the organizational field.

This is to say that business organizations would find themselves faced with a trade-off between the objectives of legitimacy searching towards stakeholders and objectives of internal efficiency; this trade-off would find a solution by declassifying the CSR as a strategic option to be activated or not depending on its importance to the principal stakeholders.



With particular reference to this condition, the neo-institutionalist approach proposes an alternative perspective, resorting to the cognitive construct of decoupling, where the adaptation to the institutional framework is aimed at obtaining legitimacy rather than modifying the methods of carrying out operative activities (March & Olsen, 1976; Meyer & Rowan, 1977; Fiss & Zajac, 2006). Decoupling practices would be able to comply with this potential trade-off.

Starting from this conclusion, the present work, after a brief reconstruction of the CSR main literature, seeks to identify new cognitive constructs that enrich the discussion on the theme by adopting the neo-institutionalist approach.

2 A brief reconstruction of the theoretical debate on CSR

The recent socio-political debate focused on CSR has proposed a plethora of expressions that include different concepts: corporate sustainability, corporate citizenship, sustainable entrepreneurship, corporate ethics, business ethics and corporate social performance (e.g. D'Aprile & Mannarini, 2012; Dahlsrud, 2008). At the same time, the economic-managerial literature on Corporate Social Responsibility has provided multiple interpretative keys, moving from the first contributions focused on the businessman's 'responsibility towards society' to the later contributions focused on the responsibility of the company as a whole (Bowen, 1953; Davis, 1960; Friederick, 1960; Heald, 1970), without assuming any strategic value.

Among the first contributions is Bowen opinion (1953), a supporter of social responsibility as an obligation that businessmen must not neglect, focusing attention on socially accepted values; Walton contribution (1967) takes up the relationship between business and society, declaring that this relationship must be kept in mind by the top managers in achieving the objectives. Later, Woodward and Clyde (1999) define this relationship as a contract in which a company obtains a 'license to operate', in exchange for its compliance with social obligations and its socially acceptable behavior.

Further scientific contributions have enriched the debate over time, bringing out the 'polysemic nature' of the concept. Different positions move along two directions: from socio-philanthropic dimension (Buehler & Shetty, 1976; Andrews, 1973) to competitive advantage and sustainability dimensions (Hollender, 2004); from a legal regulation (according with rules and regulations) to a legitimacy dimension (Aguinis & Glavas, 2012). Among these conceptualizations emerge the relevant dimensions of phenomenon: relational, behavioral and socio-temporal.

Very interesting is the point of view of those Scholars who considered CSR as the set of actions that go beyond the economic, technical, legal requirements of the business purpose (as institution), also exceeding the pro-tempore regulations in force in a given context (Davis, 1973, p. 313). In this regard, the Commission of the European Communities specifies that CSR practices cover a vast area of dynamics, the so-called 'triple bottom line': economic, social and environmental (Commission of the European Communities, 2001).

The CSR interpretation as 'a business purpose' is not free from criticisms, in particular by Friedman who classifies CSR as 'a strategic option' exclusively aimed at increasing wealth for the company's property; in this vision organizations are driven by the priority of economic law and obligation (Friedman, 1962, p. 133).

The synthesis of the different conceptualizations is attempted by Carroll (1979, 1991, 1999) which introduces the so-called 'four-part definition' of CSR. He identifies four components of the CSR construct: "the economic component, referring to a business's fundamental responsibility to make profits and grow; the legal component, which stands for a duty to obey the law; the ethical component, referring to a responsibility to respect the rights of the others;



and the discretionary component, which involves philanthropic activities supporting the broader community” (D’Aprile & Mannarini, 2012, p. 50).

Also this reconstruction confirms that, at the end of a long evolutionary path, the most affirmed vision refers to the stakeholder theory that considers CSR as the “bottom line” of the company (Donaldson & Preston, 1995). This means that when a stakeholder considers a socially responsible organization, it would be, *ceteris paribus*, more likely to activate and maintain stable relationships with it due to its positive reputation (Barnett, 2007). This condition is reflected for the responsible company in facilitating access to strategic resources and in the reduction of operating and transaction costs (Misani, 2010).

In summary, over time different authors have focused, in defining CSR, on the role of stakeholders, sometimes emphasizing the importance of voluntariness for interactions between companies and stakeholders, sometimes emphasizing the importance of the dyadic relationship with each stakeholder and the need to define engagement and interaction strategies with each one (e.g. Hopkins, 1998, 2003; Commission of the European Communities, 2001).

Finally, Dahlsrud was the first to propose a taxonomic comparison between the definitions provided by scholars over the years and, in his analysis, he found that who have defined CSR have often used some common concepts, integrating the “four-part definition” with the stakeholder relationships dimension (Dahlsrud, 2008).

The synthetic and non-exhaustive reconstruction of the scientific debate can be concluded by emphasizing that “the challenge for business is not so much to define CSR, as it is to understand how CSR is socially constructed in a specific context and how to take this into account when business strategies are developed” (Dahlsrud, 2008, p.6).

3 The theoretical framework for the analysis: the neo-institutionalist approach

The new institutionalism perspective (Meyer & Rowan, 2000; Powell & DiMaggio, 2000; Zucker, 2000) investigates the impact of an institutional framework on the social actors’ behavior. In particular, in organizational studies this framework places the institutional environment at the center of the analysis, as a set of norms, customs, institutions and organizations, and focuses attention on the interactions between the different actors operating in ‘concrete fields of action’. For this reason, the organizational field emerges from the action, individual and collective, concerted and/or conflictual, of social actors, or ‘result’ of a sedimentation of cognitive elements that find legitimacy, more than in technical rationality, in the widely adoption by the same actors (Costa & Nacamulli, 1998).

Therefore, the neo-institutionalist approach recognizes concreteness to the ‘field of action’ in which the relational network between the actors comes to be configured. At the same time, it recognizes a central role to the limits set by institutions, customs, norms and social procedures with regard to the actors’ freedom, then capable of inducing, through the pressures, the social actors to operate in according to schemes, practices and procedures. In this way the social actors adopt isomorphic conducts (Scott, 2013). This is the case of managers who, in demonstrating their responsibility, choose to make their behavior conform to institutional pressures and rules, thereby initiating isomorphism processes because of their own interests, glimpsed opportunities and perceived threats (Oliver, 1991).

This means that the institutional pressures can induce organizations to homogenize their conduct and structures. This points out that the neo-institutionalist studies are characterized as follow: the research and analysis of the differences among organizational actors are supplanted by the research and analysis of their common traits; the adoption of isomorphic behaviors, due to “powerful institutional rules”, would allow the actors to acquire the desired social legitimacy level (Mastroberardino *et al.*, 2011).

It is interesting to underline that, in many aspects, compliance with requests from institutions



may conflict with technical efficiency, even though it can be understood as responsible behavior that ensures the social legitimacy of the actor (Meyer & Rowan, 2000).

For this reason, sometimes, the answer to the requests of compliance may be only ceremonial, 'a form of confidence game' (Pfeffer, 1981), as decoupling dynamic or even, the gap between the formal actions that are carried out and their true extent (in terms of strategic effectiveness). In fact, decoupling represents a formal compliance that gives rise to window dressing. This condition meets the regulators' obligations ostensibly and increases the external perception of legitimacy, whereas managing the organization continues as before (Weaver *et al.*, 1999; Meyer & Rowan, 2000).

Starting from this short premise, obtained by selecting some key aspects of neo-institutionalism, the authors suggest an alternative point of view about CSR initiatives that focuses on the adoption of isomorphism and decoupling conducts from the organizations to create apparent legitimacy.

4 The contribution of neo-micro-institutionalism to CSR dynamics comprehension

The neo-institutionalist approach focuses its attention on the concept of organizational legitimacy, as a desirable or appropriate prerequisite for the organizational actors that operate within a system socially constructed of norms, values and beliefs (Suchman, 1995). According to some scholars, the organizations could adopt some managerial practices to obtain a positive value judgment about their work, and so to remain in a specific organizational field (e.g. Jonson *et al.*, 2006). Thus, the search for legitimacy would drive organizations to incorporate certain pressures of the institutional environment into their operational processes, in order to demonstrate that their conduct/behavior is appropriate and adequate with respect to what a given community positively values, benefiting of this condition (Dowling & Pfeffer, 1975; Meyer & Rowan, 2000).

This is to say that organizations, in an attempt to align their organizational structures and their own conduct with codified rules, norms or laws, to best practices or managerial trends or standards established by educational or professional authorities, will carry out the same investments, often regardless of the immediate effectiveness of the actions taken (Meyer & Rowan, 2000). This is the case, for example, of the organizational legitimacy emerging from the adoption of an environmental or quality certification, and therefore also to the fine-tuning of CSR practices (Nigro *et al.*, 2011; Mastroberardino *et al.*, 2011; Nigro *et al.*, 2015; Nigro & Petracca, 2016).

The fact remains that compliance with institutionalized rules may conflict with technical efficiency requirements (Zucker, 1987; Meyer & Rowan, 2000). For this reason, compliance may appear as "a form of confidence game", which produces an apparent isomorphism of the façade ("surface isomorphism", in Pfeffer, 1981, p. 246; Zucker, 1987, p. 672).

This means that, where the adoption of a rationalized myth may not represent an efficient solution for the organization and competing myths or expectations exist, the organizations could decouple (Meyer & Rowan, 2000).

Decoupling represents the conduct of those organizations that manage to absorb a rule cogency through merely formal compliance, renouncing, in substance, to extend to the internal processes the consequences and impact deriving from the adoption of the same rule (Boxenbaum & Jonsson, 2008; Nigro & Petracca, 2015). In other words, the decoupling process is understood as a disconnection between formally adopted actions that are intended as a response to institutional pressures to gain legitimacy, and their true scope (Orton & Weick, 1990; Oliver, 1991; Zucker, 2000; Kalev *et al.*, 2006). So, decoupling practices create a 'legitimacy façade' not aligned to the actual achievement of competitive standards.



This scenario produces different conduct options adopting by organizations to respond to the stakeholders and other social actors expectations in terms of responsible behavior (Oliver, 1991):

1. the pressures can generate significant changes in organizational processes, culture and internal values of an organization (the search for legitimacy exceeds the pursuing operational efficiency);
2. the company renounces to satisfy the expectations of some stakeholders to recover efficiency;
3. the answers may tend to be “window dressing”, as actions that can be easily decoupled from normal organizational activities.

The validity of these three options lies in the absence of a scientific confirmation of the existence of a causal link between the implementation of CSR practices and a better performance, or the recovery of organizational efficiency (Nigro & Petracca, 2015). Nevertheless, in the literature there is the hypothesis that the production of reports and compliance with behavioral standards represents a form of guarantee for stakeholders, due to an effective commitment made by the organizations in respecting certain ‘social obligations’ (Fombrun *et al.*, 2000; Hooghiemstra, 2000). This guarantee is further strengthened in the case of third-party certification, as it aims to confirm the objectivity of CSR practices (Gilbert & Rasche, 2007).

So, decoupling (configured in the third option) is categorized, in a part of literature focused on the study of certifiable standards, as one of the main dangers for an effective implementation of CSR practices (Christmann & Taylor, 2006; Jamali, 2010; Gilbert *et al.*, 2011), contributing to qualify the decision to start social responsibility actions as a ‘social dilemma’ for the organizational actor.

In this regard, some Authors have put forward the hypothesis according to which the tendency to decouple can be attributed, in a broader context, to situations of adverse selection; for example, the case of the most virtuous companies which, while respectful the principles and requirements promoted by the standards, may prefer not to resort to such practices, as they do not consider them credible instruments to adequately communicate the effort in assuming responsible behavior (Gilbert *et al.*, 2011). On the other hand, other authors confirm further hypotheses according to which, when the investment in certification takes place exclusively in a “façade” activity, there would be a greater propensity of companies to assume non-responsible behavior (MacLean, 2003).

Hence, based on the developed considerations, it is possible to assert that some organizational actors activate decoupling processes to save resources in order to allocate them to strengthen the internal operating processes, not actually respecting the principles of social responsibility.

5 Conclusions

In conclusion, the theoretical approach, beyond the traditional representation of CSR, identifies some specific conceptual categories, focusing on the driver of social legitimacy that moves economic operators to improving their market prospects in competitive settings. In particular, in the neo-institutionalist perspective, the pursuit of legitimacy is the dimension that explains the strength and speed with which the values and expectations of the socio-economic context (defined as ‘organizational field’, characterized by a symbolic and normative institutional frameworks) are reflected on the practices and value system of the economic organizations. Within a pro-tempore binding institutional framework, the organizations could respond to institutional pressures by adopting strategic behaviors aligned to codified rules, norms or laws (isomorphic conducts) and/or decoupling process.



In this perspective CSR practices could be qualified as an 'institutionalized myth' and, then, for economic operators a prerequisite to gain legitimacy and power with respect to the symbolic (set of values) and normative institutional frameworks (set of mandatory rules).

In conclusion, the adoption of the neo-institutionalist approach offers the opportunity for the researcher to abandon an ideological vision of CSR initiatives. Rather, the search for social legitimacy - in this case a 'legitimacy façade' - would contribute as a social phenomenon to the crossroad ideological patterns that prevent one from facing the CSR for what it is – a moral dilemma –, in an attempt to better investigate it between the ethical and moral judgment on the economic rationality of those who experience it.

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