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A research design for mapping national CSR terrains

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Abstract

Most of the evidence on national progress in corporate social responsibility (CSR) relate to North America and Western Europe making broad cross-national comparisons difficult. This study seeks to contribute to this end by developing a research design for CSR assessment in a national context. Drawing from prior theory and well-established research methods, developed in order to assess the multi-dimensionality of CSR, a research approach is proposed that can be applied to any country, regardless of extent to which the notion has penetrated the domestic business sector. Such a research design can expand the existing pool of knowledge on national CSR patterns, inform managers on the national dimension of CSR and contribute to further identifying the relationship between culture specificity and responsible business behavior.

Introduction

Over the years the field of ‘business and society’ has expanded considerably and the notion of corporate social responsibility (CSR) has emerged as a top priority in the agendas of practitioners and policy-makers respectively. What was considered a ‘subversive doctrine’ and a marginalized notion until the late 1970s had become a universal concept by the 1990s, promoted by a broad range of constituents of modern society. Today, CSR footprints in terms of business practices and relevant public policies are evident among all regions. The business sector in a growing number of countries is shaping its efforts to adopt a CSR agenda as a response to wider social pressures, aiming to reduce reputational risk, gain financial benefits and ultimately contribute to a more sustainability-oriented development.

However, while an extensive number of studies have focused on the relationship between CSR and financial performance – with ambiguous and rather inconclusive results (e.g see Margolis & Walsh, 2003; Orlitzky et al, 2003; De Bakker et al, 2005) – along with the potential linkage between organizational characteristics and a firm’s social performance (Bhambri and Sonnenfeld, 1988; Graves and Waddock, 1994), research on the impact of the national context on CSR is still thin on the ground; only recently it has been addressed in the discipline. Moreover, most of the evidence on national systems of CSR relate to North America and Western Europe and to a lesser extent Australasia, often in a comparative perspective, covering only a few countries (for instance see Kolk, 2005; Maignan and Ralston, 2002; Welford, 2005; Aguilera et al, 2006; Brammer & Pavelin, 2005). Several authors have criticized the lack of a solid, broad empirical base to link national culture to CSR along with the limited efforts made to systematically measure and analyze the impact of domestic structures on CSR, which hamper broad cross-national CSR comparisons (Matten and Moon, 2008; Gjølborg,

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3 2009a; 2009b; Apostolakou and Jackson, 2009; Williams and Aguilera, 2008; Ringov
4 and Zollo, 2007; Maignan and Ferrell, 2000). Currently, as Ringov and Zollo relatively
5 comment: "...most of the debate (is) being fueled by conceptual arguments or anecdotal
6 evidence from cross-country case studies", which do not allow further understanding of
7 how the wide canvas of national environments reflects distinct patterns of CSR
8 embeddedness.
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10 This study seeks to contribute to this end by developing a research design for CSR
11 evaluation in a national context. It does so by drawing from prior literature on CSR
12 measurement and attempts to answer the following crucial question: how can CSR be
13 examined in any country of the world, regardless of level of CSR awareness and
14 relevant activity domestic companies may exhibit, in order to derive comparable (to the
15 extent feasible) cross-country outcomes?
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17 The rest of the paper is structured over four sections: first, an overview of CSR
18 measurement approaches is provided; second, current developments on country-level
19 CSR theory development and empirical research are outlined along with a critical
20 summary of key ideas derived from the rationale of such studies; third, the proposed
21 research design is described; finally, concluding remarks are outlined.
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32 **METHODOLOGICAL APPROACHES FOR CSR ASSESSMENT**

33 Should the performance of companies in domains other than the financial be evaluated?
34 How can such a multidimensional construct – often described as ‘essentially contested’,
35 ‘internally complex’ and with relatively ‘open’ rules of application (Moon et al, 2005);
36 “vague and ill-defined” (Preston and Post, 1975); lacking a core paradigm (see Jones,
37 1983; Schwartz & Carroll, 2008) – be robustly assessed? Such questions are raised by
38 Carroll (2000), one of the most prominent contributors to the field of business and
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3 society, who then goes onto to propose answers by stressing that “good management
4 would insist that an area of business performance be subjected to measurement, just as
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6 so many other arenas of business and management are measured” as well as that the
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8 main challenge is whether “valid and reliable measures can be developed” to assess the
9
10 social responsibility of business (Carroll, 2000: 473).
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15 Over the years various approaches have emerged in order to estimate the efforts of
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17 companies to discharge their organizational social accountability. Waddock and Graves
18
19 (1997), Maignan and Ferrell (2000) and more recently Turker (2008) provide an
20
21 overview of the various methods employed to assess CSR, which can be organized in
22
23 five major groups: (i) CSR databases and indices based on rating criteria, (ii) single or
24
25 multiple performance indicators, (iii) content analysis of corporate disclosures on non-
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27 financial issues, (iv) surveys focusing on the perceptions of organizational members
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29 towards CSR and (v) case studies.
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34 Accountability Rating, the UK’s Business in the Community (BITC), Kinder,
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36 Lydenberg, Domini (KLD) and Fortune magazine have developed reputational - social
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38 responsibility indices, which emerged as widely acknowledged measuring constructs.
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40 The latter two have been extensively used in empirical studies on CSR (for instance see
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42 Abbott and Monsen, 1979; McGuire et al 1988; Spencer and Taylor, 1987; Grave and
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44 Waddock, 1994; Fryxel and Wang, 1997; Waddock and Graves, 1997; Berman et al,
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46 1999; Williams and Barret, 2000; Mattingly and Berman, 2006), offering an essential
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48 dataset of firm’s non-financial performance. The Canadian Social Investment Database
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50 (CSID), the Jantzi Social Index, EcoValue’21, the Dow Jones Sustainability Index
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52 (DJSI), the Financial Times Stock Exchange for Good (FTSE4Good), the Ethibel
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54 Sustainability Index, consist of another group of indices in this category, developed
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56 primarily in order to promote socially responsible portfolios and investments (SRIs).
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3 These measures are based on the notion of the multidimensionality of CSR, defining a
4 number of various dimensions of socially responsible business operations, which is
5 evaluated by a panel of experts using a set of rating criteria.
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10 Single or composite performance indicators have also been employed to gauge CSR by
11 several researchers. Environmental practices, along with pollution control indices and
12 abatement expenditures (Spicer, 1978a; Chen and Metcaf, 1980; Shane and Spicer,
13 1983; Bragdon and Marlin, 1972; Freedman and Jaggi, 1982), charitable contributions
14 (Levy and Shatto, 1978; Galaskiewicz, 1997), customer service quality (Ogden and
15 Watson, 1999) and corporate criminality (Baucus and Baucus, 1997; Davidson and
16 Worrell, 1990), are examples of one-dimensional CSR measures. Studies by Parket and
17 Eilbirt (1975), Lerner and Fryxell (1988), Stanwick and Stanwick (1998) and Turban
18 and Greening (1996), are examples of multiple composite measures applied to examine
19 firms' non-financial performance. Probably the most cited study based on multiple-
20 issue indicators is that of Griffin and Mahon's (1997), who combined four measures
21 from different data sources: the KLD index, the Fortune reputation index, the Toxic
22 Release Inventory (TRI), and corporate rankings based on philanthropic donations, with
23 the aim of examining how a company is ranked differently when analyzed with
24 different approaches and its implications for the corporate social-financial performance
25 debate.
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30 Content analysis of non-financial disclosures and publicly available relevant
31 information, as a surrogate of CSR performance, has emerged over the years as another
32 approach to examine the efforts of business to promote CSR. Zeghal and Ahmed (1990)
33 along with Hackston and Milne (1996) define it as 'a research technique for making
34 replicable and valid inferences from data according to their context', using scoring
35 criteria to quantify disclosure, as well as other methods (number of
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3 words/sentences/lines disclosed, proportion of pages, quantitative/monetary vs
4 qualitative/non-monetary information) to examine the 'implementation likelihood' (see
5
6 Kolk, 2004a) of what is reported. Annual reports and financial statements have been
7
8 widely used to this end (e.g. see Abbot and Monsen, 1979; Zéghal and Ahmed, 1990;
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10 Gray et al 1995; Hackston and Milne, 1996; Milne and Adler, 1999; Unerman, 2000).
11
12 Since Spicer's (1978b), Abbot and Monsen's (1979) or Trotman and Bradley's (1981)
13
14 landmark studies, research on corporate environmental and social reporting has
15
16 expanded to other information channels; internet-based corporate communication
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18 practices (e.g. Chapple and Moon, 2005; Branco and Rodrigues, 2006; Rowbottom and
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20 Lymer, 2009; Bolivar, 2009; Jose and Lee, 2007) and stand-alone CSR reports (e.g.
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22 Archel et al, 2008; Daub, 2007; Skouloudis and Evangelinos, 2009; Kolk, 2009).
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29 Other authors have examined the perceptions and personal attitudes of organizational
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31 members towards CSR, gauging the company's commitment to eliminating any
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33 negative operational externalities and to maximizing its beneficial impact on society
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35 (e.g. Singhapakdi et al, 1996; Etheredge, 1999; Agle et al, 1999; Turker, 2008; Rettab
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37 et al, 2008; Rashid and Ibrahim, 2002; Ostlund, 1977; Orpen 1987; Ford and
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39 McLaughlin, 1984). This methodological approach has its foundation in Fishbein and
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41 Ajzen's (1975) theory of reasoned action, which proposes that intentions are influenced
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43 by attitudes as well as subjective norms, and are the best predictor of behaviour. In this
44
45 regard, studies falling in this group are based primarily on the argument that a firm's
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47 non-financial performance depends upon the decisions and actions of individual actors
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49 (Wood, 1991; Agle et al, 1999) as well as that an individual's perception whether social
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51 responsibility can contribute to organizational effectiveness, is likely to be a critical
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53 antecedent of whether s/he even perceives a CSR-related dilemma in a given situation
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55 or business decision (Hunt and Vitell, 1986; Jones, 1991; Singhapakdi et al, 1995).
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3 Aupperle's (1984) Corporate Social Orientation scale, the Perceived Role of Ethics and
4 Social Responsibility instrument (Singhapakdi et al, 1996), the Ethics Position
5 Questionnaire (Forsyth, 1980), the Corporate Ethical Values scale (Hunt et al, 1989)
6 and the Multidimensional Ethics Scale (Reidenbach and Robin, 1990) are a few
7 representative research instruments falling into this group of CSR measures, developed
8 to assess criteria for making CSR decisions and the level of importance organizational
9 members attach to socially responsible behaviour.

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11 Case study methodologies have been widely employed in business research, and in
12 CSR-related aspects of business operation in particular (e.g. see Biggs and
13 Messerschmidt, 2005; Fuller and Tian, 2006; Vaaland and Heide, 2008; Larrinaga-
14 Gonzalez et al, 2001; Belal and Owen, 2007, Adams and Frost, 2008; Metzger et al,
15 2009), allowing in-depth analyses of good practice, and build findings into a body of
16 knowledge which can potentially be transferable to other firms. The case study
17 approach allows an investigation to retain the holistic and meaningful characteristics of
18 real-life events (Yin, 1984), such as organisational and managerial socially responsible
19 behaviour. Castka et al stress relevantly that "(...) the case study research demonstrates
20 how the CSR agenda has been implemented and what benefits the case study
21 organization has gained from this approach" (Castka et al, 2004: p.141).

22
23 Each of these assessment methodologies does offer fruitful insights on the
24 developments and current trends of CSR embeddedness in business strategy, plans and
25 operation. However, they all share distinct limitations and weaknesses. Reputational
26 indices and expert evaluations only include top-performers and leading organizations
27 engaged in socially responsible practices, disregarding those with relatively limited
28 awareness and modest performance on such issues. Moreover, such measures have been
29 criticized as inadequate to assess any company's CSR efforts, since their evaluation
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3 criteria do not rely on strong conceptual arguments (Maignan and Ferrell, 2000: p.285).
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5 Single and multiple performance indicators are rather one-dimensional and/or reflect
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7 only partially the non-financial performance of an organization, omitting other critical
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9 aspects, thus having “limited ability to delineate the entire structure of CSR” (Turker,
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11 2008: p.5). Content-based analysis of corporate disclosures scrutinizes companies’ self-
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13 presentations in order to discharge their social accountability, which may diverge from
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15 what the reporting entity has actually done within the CSR domain (Wiseman, 1982;
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17 Deegan & Rankin, 1996; Freedman and Wasley, 1990; Morhardt et al, 2002). Similarly,
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19 managerial attitudes towards CSR may reflect individual values and beliefs but not the
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21 socially responsible organizational behaviour. Finally, according to Waddock and
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23 Graves (1997), case study analyses “can be applied to only a limited sampling of
24
25 companies” and while “(...) significant progress has been made, there are problems of
26
27 consistency across cases studied by different research teams” (Waddock and Graves,
28
29 1997: p.305). Nevertheless, studies based on these methods have offered essential
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31 information on the advancement of CSR and provided, though inconsistently, empirical
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33 evidence on how responsible business behaviour is shaped by practitioners,
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35 stakeholders and policy-makers in different countries.
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46 **NATIONAL CULTURE SPECIFICITY AND CORPORATE RESPONSIBILITY**

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48 According to Halkos and Tzeremes (2008) the impact of national culture on
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50 organizational performance has been an issue of a debate in business research, though it
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52 often lacks the proper attention. In this respect, Lee and Yu (2004) argue that national
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54 culture specificity can potentially have an effect on multinationals performance-driven
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56 behaviour. In fact, prior research has noted that in cases of conflict between national
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3 and organizational culture, national culture will have more influence than the
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5 organizational culture (Laurent, 1986).
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8 The work of Geert Hofstede (1980) is the most widely cited contribution in the cross-
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10 cultural literature and has been extensively employed by several other researchers in a
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12 broad spectrum of social science fields (e.g. see Sondergaard, 1994; Singhapakdi et al,
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14 2001; Ringov and Zollo, 2007). Hofstede examined a large database of employee-
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16 values scores collected by IBM between 1967 and 1973 across 50 countries. Findings
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18 revealed considerable differences among national cultures based on four dimensions:
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20 uncertainty avoidance, individualism, power distance and masculinity. Following
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22 Hofstede's landmark study, Trompenaars (1993), Inglehart and Baker (2000) and
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24 Javidan and House (2001), have added to the dimensions-of-culture paradigm.
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29 In the context of comparative political economy, the 'varieties of capitalism' (VoC)
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31 theory (Hall and Soskice, 2001) demonstrates how distinct capitalist models impact on
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33 business strategy and behaviour differently (Gjølberg, 2009a). According to this
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35 approach, companies are the central actors in the economy and primarily depend on the
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37 quality of the relations they develop with other actors in the economic system.
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39 Industrial relations, corporate governance, vocational training and education and
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41 relations between and within firms, are the five spheres in which firms have to resolve
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43 coordination issues vital to their core competencies (Hall and Soskice, 2001: p.7). The
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45 interplay between the agents within these spheres differs in terms of involvement and
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47 coordination, which reflects patterns of distinct business systems across countries. Hall
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49 and Soskice's analysis led to a classification of countries between i) liberal market
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51 economies, defined by equity financing, dispersed ownership, active markets for
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53 corporate control and flexible labour markets, and b) co-ordinated market economies,
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3 defined by long-term debt finance, ownership by large block-holders, weak markets for
4 corporate control and less fluid labour markets.
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8 The new institutional theory (Powell and DiMaggio, 1991) is at the core of the VoC
9 approach. The formal rule systems and state enforcement mechanisms (regulatory
10 institutions), the legitimate means to pursue valued ends (normative institutions) and
11 the beliefs and values that are imposed on, or internalized by, social actors (cognitive
12 institutions) (Scott, 1995), which constitute international and, primarily for our
13 analysis, *national* institutions, “shape and channel crucial corporate decisions” (Pauly
14 & Reich, 1997 in Gjørberg, 2009a, p.11). In this regard, Vogel asserts that the
15 “distinctive institutional, legal, social and cultural context” in the U.S. is the
16 underlying reason for the sensibly higher visibility of issues relevant to business ethics
17 in the U.S. than in North European countries and Japan (Vogel, 1992, p. 30). Recent
18 supporting arguments for this claim come from Campell (2007), who frames the
19 institutional conditions under which firms are likely to adopt socially responsible
20 behaviour.
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38 Furthermore, Matten and Moon (2008) provide the most compelling contribution to the
39 national specificity - CSR framework. Drawing from historically grown institutional
40 frameworks which shape “national business systems” (Whitley, 1999), they distinguish
41 between “implicit” and “explicit” CSR. Implicit CSR refers to the set of values, norms
42 and rules, which define proper obligations of corporate actors in a collective rather than
43 an individual manner and result in mandatory requirements for corporations to address
44 vital stakeholder issues. In contrast, explicit CSR designates those voluntary programs
45 and strategies designed by individual business organizations, aimed to promote
46 corporate responsibility in a societal context. Matten and Moon argue that strong
47 demonstration of CSR practices may occur in countries with weak business-society-
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3 government relations; liberal economic systems. In contrast, implicit elements of CSR
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5 reside in countries where legal requirements imposed on business (on issues such as
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7 workers' rights, the role of trade unions, corporate taxation, and environmental
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9 legislation) are more evident, narrowing corporate discretionary power. Their theory
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11 development highlighted the historical, distinct, socio-political context between
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13 European countries and the U.S. and ultimately stressed the fact that the intrinsic
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15 characteristics of the national business system are of crucial importance to comprehend
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17 the approach to CSR developed in a country.
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22 The studies of CBSR (2001), Fox et al (2002), Albareda et al (2007) as well as the
23
24 collection of papers edited by Habisch et al (2005) have added to the national
25
26 specificity of CSR argument, though provided little quantitative empirical evidence.
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28 However, there has been a stir on the specific level of analysis lately. A representative
29
30 sample of the recent wave of studies on national business systems CSR embeddedness
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32 is presented in Table 1. Such analyses have focused either on a specific national context
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34 or adopted a comparative perspective on the degree of CSR embeddedness among
35
36 countries. It is obvious from Table 1 that most studies have focused on Western,
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38 developed countries; the U.S., Europe and to a lesser extent Asia. Midttun et al (2006),
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40 Ringov and Zollo (2007), Gjøllberg (2009a; 2009b) and Apostolakou and Jackson
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42 (2009) have provided among the most valuable insights into comparative country-level
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44 CSR embeddedness. However, even these studies are constrained by the lack of
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46 available data beyond the countries with rather increased CSR awareness and
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48 dissemination of relevant practices within the domestic business system.
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55 In this regard, Visser (2008) asserts that "(...) research into CSR developing countries
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57 is still relatively underdeveloped and tends to be ad hoc with a clear reliance on
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59 convenience-based case studies or descriptive accounts. The focus is often on high
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3 profile incidents or branded companies and a few select countries, with a general lack
4 of comparable benchmarking data” (p.493). He goes on to further stress that “(...) there
5 is a need for detailed national research on CSR, especially on the more than 100
6 developing countries that seem to have had no academic papers published about them
7 in CSR journals” (p.493). Likewise, the lack of a solid empirical base linking national
8 specificity to domestic CSR embeddedness does not allow meaningful comparative
9 analyses. While it is crucial to scrutinize and closely examine prior findings from
10 relevant studies, which usually employ divergent CSR aspects (thus not allowing robust
11 comparisons), it is important to develop research protocols to encourage further
12 comparative work on the country specificity of CSR (Williams and Aguilera, 2008:
13 p.453). This is where this paper aims to contribute, by proposing a research design to
14 map CSR in any country of the world, regardless of the level of domestic socially
15 responsible business behavior or awareness and endorsement of issues reflecting non-
16 financial performance. Drawing from prior approaches to CSR measurement and
17 evaluation, which have been applied in a fragmentary manner in country-level analyses
18 so far, the next section outlines a research agenda which can yield meaningful
19 comparisons among countries and engage further in in-depth analysis of the national
20 culture specificity and CSR debate.
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48 **A CROSS-NATIONAL RESEARCH DESIGN FOR CSR ASSESSMENT**

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50 As shown in Table 1 most scholars to date have opted for one of the methodological
51 approaches presented in section 1 of the paper. Little effort has been made so far to
52 combine different research methods in order to explore the country specificity of CSR.
53 Using the variety of approaches already employed in CSR measurement, the proposed
54 research agenda is based on:
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3 i) the analysis of non-financial disclosures of the 100 largest companies operating in
4 the assessed country,
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8 ii) an examination of the managerial perceptions of the companies listed in the
9 domestic stock market as well as stakeholders' attitude towards socially
10 responsible business behavior and
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15 iii) case studies of domestic corporate social irresponsibility (CSiR).
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20 Insert Table 1 about here
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24 *Assessing the N100 Domestic Business Organizations' Non-financial Disclosures*

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27 Over the last few years the demand for information and increased accountability from
28 business organizations has dramatically increased, partially fueled by high profile
29 corporate scandals and accountability failures (e.g. (e.g. the Parmalat case in Europe,
30 the Enron scandal in the U.S.A., the Exxon Valdez environmental disaster). Non-
31 financial disclosures can be defined as the publicly available information that considers
32 the environmental, ethical and human issues among others beyond the financial domain
33 (Gray et al., 1995; Hackston & Milne, 1996; Adams et al., 1998; McMurtrie, 2005;
34 Solomon & Darby, 2005; Branco & Rodrigues, 2006; Golob & Bartlett, 2007). In this
35 regard, nationality has been pinpointed as one of the contextual factors that explains the
36 quantity and comprehensiveness of such disclosures (Maignan and Ralston, 2002;
37 Haniffa and Cooke, 2005; Van der Laan Smith et al., 2005; Golob and Bartlett, 2007).
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53 Among the most widely employed communication channels of companies in order to
54 communicate their CSR efforts has traditionally been the annual statements and reports,
55 while over the past few years corporate websites and CSR/triple-bottom-line stand-
56 alone reports have also emerged as such.
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3 We suggest the assessment of annual reports and electronically available non-financial
4 disclosures of the 100 largest domestic companies (National 100 - N100) based on
5 annual turnover, a sample frame widely employed in business research. To this end, the
6 content analysis of the supplied information on the basis of the KPMG survey method
7 of CSR reporting can yield meaningful insights into domestic CSR reporting practices
8 providing cross-sector as well as cross-country comparisons. The KPMG survey is a
9 comprehensive assessment methodology applied every three years since 1993 and
10 includes the top 250 companies of the Fortune 500 (Global 250 - G250) and the top 100
11 companies of selected countries¹ hence is a proven acknowledged approach with a
12 developed database of prior findings which can be further expanded to new regions and
13 countries where non-financial reporting practices has never before been examined.
14 According to the KPMG content analysis method, annual reports and online
15 information are assessed around a set of CSR criteria including: corporate CSR strategy
16 and objectives, CSR management standards and normative frameworks, stakeholder
17 engagement, corporate governance, supply chain, climate change mitigation policies
18 among others.

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20 Defining a unit of analysis in order to codify the supplied qualitative information into
21 quantitative adds to the comparability of disclosures. The number of sentences has been
22 widely employed for such tasks (see, for example, Ahmad and Sulaiman, 2004; Buhr
23 and Freedman, 2001; Deegan et al., 2002; Hasseldine et al., 2005; Ogden and Clarke,
24 2005; Smith et al., 2005; Tilt, 2001; Tsang, 1998; Williams and Pei, 1999). Ingram and
25 Frazier (1980, p. 617) recommend the sentence as the unit of content analysis since it is
26 easily identified and is less subject to inter-judge variation compared to other measures,
27 such as words and pages. The advantages of sentences as a measure of disclosure are in

¹ The most recent study, the KPMG International Survey of Corporate Responsibility Reporting 2008, included the top 100 corporations of 22 countries from all regions.

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3 overcoming issues related to font, margin or page size, in not needing to standardize
4 words, in obtaining more reliable inter-rater coding (Hackston and Milne, 1996, p.84-
5 86), and in allowing more detailed analysis of specific issues and themes (Deegan et al,
6 2002, p.322).

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12 Stand-alone CSR/triple-bottom-line reports have emerged in the last decade as the new
13 “business card”. The latest KPMG study revealed a steady growth of such reports
14 issued by companies around the world (KPMG, 2008: 14-16). In this regard, the Global
15 Reporting Initiative (GRI) guidelines have emerged as the most widely accepted set of
16 guidelines that offer a standardized approach in preparing such a report, promoting
17 comparability of CSR performance and materiality of provided information. Prior
18 literature has identified this CSR reporting initiative as being the most prominent
19 (Bebbington, 1999; Fédération des Experts Compatibles Européens, 2000; Hedberg &
20 von Malmborg, 2003; KPMG, 2002; Morhardt et al 2002; Woods, 2003) and it could be
21 acknowledged as providing a conceptual framework for the future development of non-
22 financial reporting standards (Mathews, 2001). Therefore, we propose the assessment
23 of the available CSR reports of the largest domestic companies using the GRI
24 framework as benchmark. Morhardt et al (2002), Daub (2007) and more recently
25 Skouloudis et al (2009) have developed evaluation methodologies for CSR reports
26 based on the GRI guidelines. Moreover, Skouloudis et al (2009) have stressed the
27 weaknesses of prior methods for CSR report evaluation. The GRI guidelines consist of
28 a set of topics and indicators of non-financial performance, aiming to provide a
29 comprehensive picture of CSR policies, plans and programs in place along with
30 measures of relevant performance. Using a scoring system approach for assessing CSR
31 reports, by converting the GRI topics/indicators to rating criteria (see Table 2 for a
32 typical example), can potentially yield comparable outcomes among the reporting
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3 practices of different companies and ultimately among the N100 companies of different
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15 ***Examining Managerial Perceptions and Stakeholder Attitudes for CSR***

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17 According to Hambrick & Mason (1984) organizational strategic choices and
18 performance levels can be viewed as reflections of managerial perceptions. These
19 authors also stress that management's personal values and cognitive bases which define
20 the perceptual process vary greatly. In this regard, there is no reason not to expect
21 significant variation in the way top executives perceive the CSR concept and relevant
22 topics. Thus, managerial perceptions of socially responsible business conduct can be
23 identified as a moderator for the pursuit of a CSR strategy and the adoption of (or
24 detachment from) related practices. Perceptions of individual managers whether CSR
25 endorsement is beneficial for their organization and can contribute to further
26 organizational effectiveness is likely to be a critical antecedent of whether s/he
27 perceives a given CSR-related dilemma as a critical parameter of business conduct. As
28 Quazi (2003) comments:
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46 *"...Corporations are represented by the people and therefore, corporate social commitments*
47 *are maintained, nurtured and advanced by the people who manage them. While abstract*
48 *organizations have no role to play in CSR, individual actors such as managers obviously have.*
49 *Since beliefs about social commitments of businesses may have their origin in the broad values*
50 *held by managers, the demographics and their personal characteristics are likely to play a*
51 *significant role in their perceptions and behaviour in the CSR arena"* (Quazi, 2003: p.822).
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59 In this context, we suggest the examination of the top executives' perceptions of CSR
60 of the companies listed in the domestic stock exchange of the country of analysis.

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3 Listed companies reflect an accurate snapshot of the larger pool comprising of listed
4 and unlisted firms in a country. These companies constitute the heart of the activities of
5 major enterprise groups and form a driving industrial force of the domestic economy;
6 therefore the sample may do well in capturing aggregate leverage in the country of
7 analysis. Organizations listed in the domestic stock market reflect a major segment of
8 business activity contributing to the economic growth of the country; they represent all
9 possible domestic commercial activity, covering every major branch of manufacturing
10 and services. Furthermore, we suggest the inclusion of foreign firms listed on the stock
11 market, in order to identify any divergence in the top executives' views of corporate
12 responsibility among those organizations and domestic firms.
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27 To accomplish this task a questionnaire-based survey aiming to unfold the managerial
28 attitudes to a CSR agenda is proposed. Quazi and O'Brien's research instrument (2000)
29 developed to examine the validity of their two-dimensional CSR model, along with
30 Singhapakdi's Perceived Role of Ethics and Social Responsibility (PRESOR)
31 instrument provide an initial basis for cross-national analyses. Both of these
32 instruments have already been empirically applied in comparative cross-country studies
33 (Singhapakdi et al, 1996; 2001; Quazi and O'Brien, 2000; Vitell and Paolillo, 2004;
34 Axinn et al, 2004; Shafer et al, 2007) and their construct validity has been tested in
35 diverge cultural business environments. Moreover, in conjunction with respondents'
36 demographic data, these instruments can yield fruitful insights on the role culture plays
37 in affecting how corporate responsibility is viewed with respect to the role of business
38 in society; whether the "stockholder view" or the "stakeholder view" prevails in the
39 assessed national business system (Axinn et al, 2004), whether CSR is perceived as
40 beneficial in the long term or as an additional net cost to the organization (Quazi and
41 O'Brien, 2000).
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3 While prior research has addressed organizations and social responsibility from the
4 business conduct point of view, little has been done in order to assess the organizational
5 stakeholders' attitudes against the CSR construct. Most of the existing studies in this
6 direction are rather one-dimensional, assessing the CSR perceptions of a single
7 stakeholder group, which are primary stakeholders such as employees (Riordan et al,
8 1997; Greening and Turban, 2000; Albinger and Freeman, 2000) and customers (Brown
9 and Dacin, 1997; Gürhan-Canli and Batra, 2004; Sen, and Bhattacharya, 2004).

10 In this regard, a multi-stakeholder assessment of major stakeholder groups' perceptions
11 of CSR and attitudes towards the social performance of domestic corporations is
12 proposed; namely investors, academics, employees, customers, social and
13 environmental NGOs, media and government representatives along with other,
14 secondary social constituents. Welford et al (2007) and Graafland et al (2004) offer a
15 more systematic approach in stakeholder analyses for CSR. The methodological design
16 of these studies combined, enables a more comprehensive examination of CSR-related
17 stakeholder attitudes in a country. Taking into account the multidimensionality of the
18 CSR construct, Welford et al and Graafland et al devised a number of criteria/aspects
19 associated with CSR; the former attempted to define what stakeholders thought were
20 the most important factors in determining what comprises CSR in Hong Kong, while
21 the latter included stakeholders in the evaluation of CSR activities of Dutch firms.
22 Using a multi-criteria analysis for the domestic characteristics of CSR with direct
23 stakeholder input, can yield a structured, collaborative process in defining what
24 constitutes responsible business behaviour in a given country. We suggest the
25 implementation of a questionnaire-based survey on stakeholder CSR perceptions which
26 can potentially reveal the top priority CSR aspect(s) specified by the various domestic
27 social constituents, as well as a ranking of the various CSR issues, which can

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3 potentially guide firms in prioritizing their socially responsible efforts according to
4 stakeholder demands. Furthermore, under a cross-country comparability focus,
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6 evaluation of the non-financial performance of firms by their stakeholders can render
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8 their level of scepticism, or, inversely, the effectiveness of CSR practices implemented
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10 by the domestic business sector.
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15 In line with Matten and Moon's cross-national CSR theory, assessing managerial and
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17 stakeholder perceptions in a national context, can unfold patterns of the implicit versus
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19 explicit character of adopted CSR agenda. For example, in countries where incidents of
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21 child or forced labour are often detected, human rights possibly will be placed higher in
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23 stakeholder perceptions of CSR, compared to geographical regions where human rights
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25 are strongly protected by legal obligations. Similarly, in countries where bribery and
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27 corruption is rather widespread, such aspects will be perceived as more crucial CSR
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29 topics compared to countries where relevant policies on business misconduct are clearly
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31 outlined and effectively put into practice.
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36 Finally, working with stakeholder perceptions, relative weightings for evaluating the
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38 different aspects of companies' non-financial disclosures can be derived. Such
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40 weighting schemes, often neglected in CSR research, can comprise a robust component
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42 in assessing the various corporate CSR communication channels and practices
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44 according to what stakeholders prioritize as responsible business behaviour in the
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46 domestic economy.
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53 *Exploring Case Studies of Corporate Social Irresponsibility*

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56 A third research sphere in assessing national business systems for CSR should involve a
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58 more in-depth analysis of national culture dynamics which directly affect the level of
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60 domestic, socially responsible, business conduct. In this context, by introducing the

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3 concept of corporate social irresponsibility (CSiR) as an antonym of CSR, we suggest
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5 the identification of stand-out cases of domestic CSiR and the examination of the
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7 factors intrinsic to the domestic economy that potentially allow substantive corporate
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9 accountability failures and irresponsible business behaviour.
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12 According to Armstrong, “(...) a socially irresponsible act is a decision to accept an
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14 alternative that is thought by the decision maker to be inferior to another alternative
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16 when the effects upon all parties are considered. Generally this involves a gain by one
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18 party at the expense of the total system” (Armstrong, 1977: p.1). Similarly, Kotchen
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20 and Moon define it as those “actions that increase externalized costs or promote
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22 distributional conflicts” (Kotchen and Moon, 2007: p.3). Moreover, CSiR refers to
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24 reactive strategy and practices, as opposed to proactive ones (indicated by CSR), in
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26 addressing corporate issues and the ways and means by which they relate to broader
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28 societal expectations and demands. At the extreme demonstration of CSiR behaviour,
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30 the breach of legal obligations occurs (Jones et al, 2009). CSiR and CSR can be
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32 depicted as the two opposite ends of a continuum where companies lie according to
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34 their overall triple-bottom-line performance. The CSR-CSiR bi-polar can act as a
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36 theoretical conceptual model as well as a tool of analysis which can be applied in order
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38 to clarify the processes and practices by which businesses operate in doing good as well
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40 as doing wrong. Additionally, the introduction of the CSiR perspective allows for better
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42 understanding of the dimensions that constitute and define the conceptually condensed
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44 notion of CSR (Jones et al, 2009).
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52 Sarre et al (2001) denote:

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55 *“One does not need to explore the pages of any daily newspapers for too long in order to find*
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57 *stories of irresponsible, reckless and unethical practices by corporate organisations. Media*
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59 *outlets regularly report on national and international firms and government instrumentalities*
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that have failed in their obligations to keep employees, shareholders and the public at large

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safe from physical harm, immune from financial jeopardy, and protected from environmental disaster. Calls for greater control of corporate irresponsibility are made each time stories of air crashes (for example, the Air New Zealand Mt Erebus disaster), oil spills (Exxon Valdez), nuclear radiation leaks (Chernobyl) and toxic fume escapes (Bhopal) are reported” (Sarre et al, 2001: p.1-2).

In this regard, it is suggested that distinct cases of CSiR within national business systems should be identified and closely examined in order to reveal the governmental, legal and institutional determinants of domestic CSR. Such an approach aims to frame the factors, under which socially irresponsible business decisions might be expected, the differences of demonstrated implicit and explicit CSR among business systems as well as to propose changes in the system which might reduce the level of business irresponsibility. The CSiR assessment should focus primarily on small and medium enterprises (SMEs) since “there is no location which is not dominated by small firms in numerical terms, since SMEs account for over 99% of business activity in all regions (with regional sectoral density variation across regions)” (Spence and Rutherford, 2000). While the individual SME has negligible impact, the cumulative impact of SMEs is substantial and therefore requires further in-depth analysis. SMEs contribution to economic and social development is shown by the fact that 99.8% of enterprises in the EU are SMEs and provide jobs to 66.4% of the workforce and are accountable for 60% of value added. It is also important to point out that 92.5% of these companies are micro. The environmental impact of SMEs is largely unknown, but significant. The Marshall Report (cited by Williamson et al, 2006) estimated that British SMEs are accountable for 60% of the total CO₂ emissions of the business sector. In addition their combined impact on the environment has been estimated to be as high as 70% of all industrial pollution (Hillary, 2000).

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3 For example, in Greece, the author's country of origin, the case of the Asopos river
4 valley is probably the most well-known case of persistent domestic CSiR which has
5 attracted extensive mass media coverage and led to public protests over the past few
6 years. Forty years ago, in 1969, the Asopos was proclaimed a "processed industrial
7 waste receiver". The river runs through areas that are responsible for almost 20% of the
8 country's total industrial output (Vasilatos et al, 2008). Today, by-products and waste,
9 from approximately 700 manufacturing enterprises and plants situated at a nearby
10 industrial area, is dumped into the Asopos river basin. Similar (but substantially more
11 extensive) to the case of Pacific Gas and Electric Company (PG&E) in Hinkley,
12 California, the pollution of the Asopos River by hexavalent chromium a waste
13 discharged by steelworks, chromium electroplating, leather tanning and chemical
14 manufacturing sites has affected the quality of life of local communities. Significant
15 hexavalent chromium concentrations, well over the maximum acceptable level for total
16 chromium compounds in drinking water according to the relevant EU Directive, were
17 found in groundwater samples, wells used for the urban water supply and agriculture
18 products (Vasilatos et al, 2008), posing a significant threat to public health.

19 While this environmental degradation problem is not new, Greek governmental
20 authorities, companies operating in the area, and the various stakeholder groups
21 involved, have so far failed to resolve this situation of severe negative externalities
22 caused by business operation. Organizations have shown their unwillingness to adhere
23 to accountability mechanisms and minimum legal standards as part of social demands
24 to mitigate irresponsible practices. The regulatory controls and the state-based
25 sanctioning system along with the limited stakeholders' influence on unsustainable
26 business practices have proved to be inefficient to reverse this typical CSiR case.

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3 From a CSiR perspective, designing a quantitative and qualitative research on such a
4 case can reveal essential CS(i)R-related aspects of the domestic business system.
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6 Organizing interviews with local business representatives and officers of the
7 environmental agency and the Ministry for the Environment, working with focus
8 groups of stakeholders, performing questionnaire-based research on the perceptions of
9 managers and members of the local community, can frame the factors that allow
10 extreme cases of CSiR such as the one of the Asopos River perpetuate in the country.
11
12 Whether managerial normative myopia (Swanson, 1999), low levels of stakeholder
13 involvement, ineffective public environmental policy (which ideally should enhance
14 and promote corporate environmentalism) or cronyism, this in-depth approach of CSR
15 embeddedness in a country can provide a snapshot of the nexus of formal and informal
16 institutions and how they affect domestic CSR.
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34 CONCLUDING REMARKS

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36 Similarly to Mitnick's (2000) rationale on the triptych of corporate social performance
37 measuring problems, the proposed research design examines national CSR in terms of
38 *disclosures* - what companies declare they do to discharge their social accountability;
39 *perceptions* - how their organizational members as well as stakeholders perceive the
40 notion of CSR; actions - what is actually done by sample firms from a CSiR
41 perspective. While it is not an exhaustive approach in assessing national business
42 systems, it can yield essential information regardless of the level of domestic CSR
43 efforts and inform managers on the national dimension of responsible business
44 behaviour, allowing meaningful comparisons among countries to the extent that this is
45 feasible (Graafland et al, 2004).
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3 Wolfe and Aupperle (1991) have indicated that there is no single best way to measure
4 corporate social activities and, in this regard, different directions have emerged in
5 pursuing CSR evaluation, out of which we opted for those which can be applied to any
6 country's business sector, regardless of the level of domestic CSR embeddedness and
7 awareness.
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15 Indeed, all these methods have been criticized and relevant limitations have been
16 identified. Should we wait for improved assessment methodologies of socially
17 responsible business behaviour to be developed, before we start mapping world CSR
18 developments and regional trends? It is the author's belief that this should not be the
19 case; research on national patterns of CSR should be advanced on its own merit. While
20 CSR research in the USA, the UK and other, mostly Northern European, and
21 developed, countries has evolved and yielded fruitful evidence, our knowledge on the
22 social responsibility of business in developing, African, Asian and Eastern European
23 countries is still lagging and requires systematic analysis. This paper provides an
24 attempt to guide researchers on how can this be achieved.
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Type	Author(s)	Country(-ies) of analysis	Operationalization: how CSR is examined	CSR measurement method group	
Single-country CSR investigation studies	Canto-Mila & Lozano, 2009	Spain	Discourse data	Managerial & stakeholder perceptions - attitudes	
	Welford et al, 2007	Hong Kong	Questionnaire-based survey		
	Bradley et al, 1999	U.S.A.			
	Graafland et al, 2004	Netherlands			
	Rettab et al, 2008	Dubai			
	Kujala, 2004	Finland			
	Turker, 2008	Turkey			
	Igalens & Gond, 2005	France	ARESE scores		Expert evaluations
	Klick, 2009	Norway	Semi-structured interviews		Case Study
Multiple countries comparative assessments	Maignan & Ferrell, 2000	U.S.A., France	Questionnaire-based survey	Managerial perceptions	
	Boesso & Kumar, 2009	U.S.A., Italy			
	Quazi & O'Brien, 2000	Australia, Bangladesh			
	Vitell & Paolillo, 2004	Spain, Turkey, UK & U.S.A.			
	Singhapakdi et al, 2001	Australia, Malaysia, South Africa, U.S.A.			
	Chapple & Moon, 2005	7 Asian countries	Corporate disclosures	Content analysis	
	Maignan & Ralston, 2002	U.S.A., France, Netherlands, U.K			
	Midttun, 2006	U.S.A. & 17 European countries	Multiple quantitative measures	Multiple issues indicators	
	Apostolakou & Jackson, 2009	16 European countries	Sustainable Asset Management (SAM) scores	Expert evaluations/ Composite index	
	Ringov & Zollo, 2007	23 North American, European & Asian countries	Innovest Group ratings, Hofstede's (1980) dimensions of national cultural values and GLOBE data		
	Gjølberg, 2009a	20 OECD countries	Multiple quantitative measures		
Gjølberg, 2009b	Australia, Canada, U.S.A. & 16 European countries	Composite index			
Kourula, 2009	Finland, Brazil, China, Poland, Russia	Semi-structured interviews	Case study		
Wanderley et al, 2008	27 European countries	Corporate disclosures			

TABLE 1: Summary of prior studies on the national specificity of CSR

TABLE 2*An example of the proposed scoring system methodology*

Score	Scoring Levels	Performance indicator: <i>Total direct greenhouse gas emissions by weight.</i>
0	<i>No mention</i>	<i>No relevant information provided in the report</i>
1	<i>Generic statements</i>	<i>“We monitor our CO₂ emissions”</i>
2	<i>More detailed</i>	<i>“In 2006, the Company’s total emissions of CO₂ were equivalent to 800,000 tonnes”</i>
3	<i>Extensive</i>	<i>“Our Head Offices and plants in Greece produced 500,000 tonnes of CO₂, while the rest of our overseas operations resulted in 300,000 tonnes of CO₂”</i>
4	<i>Full</i>	<i>“In 2009, the Company’s total emissions of CO₂ were equivalent to 800,000 tonnes. Our Head Offices and plants in Greece produced 500,000 tonnes of CO₂, while the rest of our overseas operations resulted in 300,000 tonnes of CO₂. This is a 5% reduction from last year’s emissions. It is our stated commitment to reduce our CO₂ emissions by a targeted 10% by the end of 2008, compared to its 2004 level”</i>