

Promise and Delivery Gap of Corporate Social Responsibility

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This study reviews corporate social responsibility (CSR) literature to find out what firms usually promise society and what the latter actually receives due to corporations actions. Any differences between what firms promise and what they actually deliver to different stakeholders cause a gap. A gap was found between what firms say and what they actually deliver. This gap is attributed to many reasons including different perceptions and expectations of stakeholders, limited resources of firms, and low level of stakeholder involvement in firms' CSR activities. Firms to be efficient and successful, must manage stakeholders' perceptions and expectations and involve them in CSR activities. Clear communication with the stakeholders who are influenced by corporate social responsibility activities is vital. Although many studies have reviewed CSR activities over the recent decades, only few have focused on the gap between promise and delivery. This study makes the review unique for many reasons including the betterment of society, to better firms' performance, generate a better corporate image, and in order to allow for efficient investment.

Key words: *Corporate social responsibility, promise, delivery, society, gap, stakeholders, firms.*

Introduction

Corporate social responsibility (CSR) includes economic, legal, ethical, and philanthropic activities that firms provide to society (Carroll 1979; 1991). It is a term that encompasses policies and practices that firms use to make sure that different stakeholders' interests are met. CSR has four responsibilities towards society, which are economic, legal, ethical, and philanthropic (Carroll, 2016). Furthermore, CSR makes firms integrate social and environmental issues in their operations to meet different stakeholders' expectations. In addition to legal expectations, CSR can also include investing in human capital, and environment. In this way, CSR can be one of the pillars that contribute to a firm's

competitiveness, training, working conditions, and management-employee relations (Commission of European Communities, 2001).

Firms use social responsibility to make impactful decisions and activities that benefit the society and the environment, through ethical and transparent behaviours aiming to contribute to sustainable development. For CSR to be effective, it should go in line with rules and regulations and follow international norms of behaviour that are acceptable all over the firm (ISO, 2010). With globalisation, the firm's social obligations are increased with more commitments towards society (Rohini and Mahadevappa, 2010). Policymakers, activists, practitioners, business and the community, can better utilise CSR activities if there is an agreement on a clear definition to CSR and what it exactly entails. A unified definition of CSR might remain a challenge as different stakeholders have different competing agendas (Jones et al., 2009).

It is cheaper to build brand values through social responsibility initiatives than using promotional tools (Joshi and Gao, 2009). CSR was discussed in the earlier literature (1920s-1960s) as a social commitment, where businesses focused on the community's interests. In the 1960s and 1970s, CSR was seen beyond legal commitment to adopting socially responsible activities and practices. In the 1980s, firms started adopting socially responsible activities, emphasising on corporate social performance, followed by a focus on reporting, transparency and accountability in 1990s. As CSR initiatives were adopted in the 2000s, a shared value concept was developed where CSR became an accepted and expected business practice (Amin-Chaudhry, 2016). CSR issues from 1980 to 2003 were analysed by (Dahlsrud, 2006) identifying five recurring elements (1980-2003); environmental and social elements were the most frequently mentioned, followed by voluntary, stakeholder, and economic elements.

CSR concept reflects firms' openness towards meeting stakeholders' expectations. Social responsibility means the government and corporation have a responsibility to society. At the same time, CSR can reduce a firm's costs, risks, increase reputation, efficiency and effectiveness, and improve transparency (Gautam and Singh, 2010). Carroll and Shabana (2010) mentioned, in a business case, reasons for the business community to advance the CSR cause, which include bottom-line financial reasons. Firms engage in CSR activities are rewarded by the market in economic and financial terms with two main views. A narrow business view justifies CSR initiatives when they produce a direct financial performance to the firm where the focus is on immediate cost savings. On the other hand, a broad business view justifies CSR initiatives when they are linked directly and indirectly to the firm's performance. The advantage of the broad view over the narrow view is that it allows the firm to benefit from CSR opportunities, enables it to enhance its competitive advantage, and creates win-win relationships with its various stakeholders.

Corporate social responsibility (CSR) exists when firms show ethical behaviours towards society. This responsibility should be communicated to and seen by stakeholders. Firms should be responsible for activities that affect their stakeholders, focus on sustainable development, and exhibit a fair attitude (Guoa et al., 2015). More attention has been giving to this topic by most firms, be profit or non-for-profit enterprises. In fact, it has been used as one of the primary marketing tools to influence the public and make them like such firms as well as to protect their image. In practice, a gap can occur between what firms promise to do and what they do. This gap has made the public questions the actual role of (CSR) in society. No doubt that CSR has many benefits to the society but unless the public can see these happening, it stays as an unclear concept. This paper studies the possible CSR gap between words and actions, if any, and puts solutions to firms to work on for the society to thrive by enjoying true CSR benefits, and at the same time protects itself from the danger of unfavourable practices by such firms.

Discussion

Narwal and Singh (2013) found that multinational corporations (MNCs) adhere to business practices in host countries which include sustainable development, environmental marketing, community support, transparency and accountability. This shows the importance of CSR adoption by firms globally. Valmohammadi (2014) examined the impact CSR practices on firm's performance. These practices are human rights, corporate governance, labour practices, the environment, fair operating practices, consumer and community involvement, and development. It was found that these practices can advance a firm's performance especially community involvement and development. Mahmoud and Hinson (2012) studied the impact of market orientation, innovation, and (CSR) on a firm's performance in Ghana. They found that firms with strong market orientation and CSR initiatives can significantly influence innovation and performance. It was also found that CSR is directly influenced by market orientation. Issues that firms should consider in activating corporate social responsibility strategy are clear CSR policy, encouraging culture, types of activities used, continuity and sustainability of the relationship benefits gained, and social impact (Mitra and Borza (2011).

The core strategy of the firm should undoubtedly include CSR initiatives with clear responsibilities by and expectations from different parties within the firm. Therefore, social responsibility to be considered at strategic and operational levels. Firms should use different mechanisms such as processes, systems, and structures to make it possible to apply CSR practices to improve firm-stakeholder relationships (ISO, 2010). Ventura and Saenz (2015) studied schemes for managing social responsibility issues in the mining industry in Peru. Traditional mining, up-to-date mining, and sustainability-oriented mining were the three

models used for conducting mining operations. They found that social responsibility can have three dimensions – social, economic, and environmental. Minnee et al. (2013) investigated practices and society's expectations of CSR in Oman and found that the society there supports firms which offer environmentally friendly products and services, treat their employees well, behave ethically, and are socially committed. The firms there work towards community interests and incorporate in their operations issues of philanthropy, economic, social, and environment. Firms put on top of their agenda the sustainable and social initiatives that meet society's needs and expectations focusing on environment, health, education and training.

Firms embark on CSR initiatives in several ways which include using measures that assure business sustainability, being more responsible production and products, and engaging in initiatives such as supporting victims of international disasters (Amin-Chaudhry, 2016). Rohini and Mahadevappa (2010) conducted a study to find out the responsibilities of five hospitals which are not-for-profit in Bangalore towards the society in India. Significant differences in perceptions on workplace responsibilities were found between both medical doctors and other stakeholders. This requires the involvement of as many stakeholders as possible to contribute to the social responsibilities of the hospitals. In order to fulfil this, hospitals were recommended to consider patients' social, cultural and financial characteristics as part of meeting societal obligations. To further improve CSR activities of the hospitals, environmental impact audit, training needs and encouragement of employees to contribute in such activities were found to be important too. Idemudia (2011) suggested when studying CSR, to focus on the importance of social, economic, cultural and political factors. The focus should also be on active stakeholder relationships as well as reciprocal responsibilities.

The study of Jones et al. (2009) focused on corporate social irresponsibility (CSI) as opposed to CSR. They discussed the confusion that some people have between CSR and CSI as they differ in concepts. CSI is a term that better describes the old shareholder business, whereas CSR is more related to the new stakeholder business. CSI is usually reactive to, unlike proactive CSR, in addressing corporate issues and their link to society. In some cases, CSI might break the law where CSR usually does not. If CSR does operate in a CSI manner, then it might have catastrophic social and economic consequences on society. Popa and Salanță (2014) stated that along with CSR activities, firms need to pay attention to corporate social irresponsibility (CSI) which might damage the business and the society. Controlling irresponsibility in practice is vital as CSI might be very disturbing.

Many firms now incorporate CSR activities in their corporate strategy as it is regarded as part of normalised corporate behaviour and business philosophy. It has become a global perspective of strategic CSR that involves deploying the firms' resources towards making a socially positive impact on society. CSR can enhance the corporate strategy and improve a

firm's image when deployed at national and international levels. New emerging market pressures demand that the CSR should be considered in firms' overall strategy. Firms can now use different types of resources to implement CSR initiatives efficiently. For CSR to work well, firms need to align their internal activities with an external orientation by pursuing a strategic approach that focuses on customer demands behaviour, customer management that exceeds expectations, and competitor profile. To do that, firms need to conduct an assessment to find out reasons, approaches, and steps a specific firm should consider when investing in CSR before taking the final decision (Isaksson et al., 2014).

Firms which do not live up to society's expectations have received some critics. In modern society, CSR can be viewed as a firm's socio-economic product that entails many mutual benefits between the firm and society. Governments and corporations have to be socially responsible towards society. Firms do have responsibilities to the society and these fall in three categories; what they *must* do, what they *ought* to do, and what they *can* do. Social corporate responsibility covers three different dimensions. The first dimension is a social condition to business, "must do", that includes the provision of quality products and services, fair prices, fair wages, regulations' compliance, and good working environment. The second dimension, "ought to do" is less obligatory than the first and can be seen as good corporate citizenship which includes obligations such as avoiding doubtful behaviours and working to solve stakeholders' concerns. The Society prefers the third dimension of social responsibility; specifically an attitude "can do", and reflects the fulfilment of which deserves public praise without the fear of public blame and includes corporate philanthropy, volunteerism, and donations (Leisinger, 2005).

Gautam and Singh (2010) identified key CSR practices of firms and found that CSR was generally incorporated into a comprehensive business strategy. Firms highly value their interaction with stakeholders. On the other hand, a structured and planned approach of CSR was found in few firms under study. Each firm defines CSR in its own way and as per its needs which makes it difficult to reach a unified definition. CSR activities vary between firms but mainly focusing on philanthropy. Four main patterns of CSR investment were identified by Campopiano et al. (2012). The analysis of CSR motivations was carried out by reviewing case studies of firms operating in different countries and industries dealing with corporate social responsibility issues. Economic and ethical motivations were found to be strong in these firms. The four patterns of CSR were 1) economic motivations that increase profitability and improve corporate reputation, 2) investments in employees, 3) firms' social actions towards different stakeholders in the society, and 4) directed CSR efforts towards the environment.

Customers appreciate CSR activities that reflect a firm's commitment and contributions to society. Such contributions create a strong line with the society where different stakeholders

talk positively about the firm. Therefore, CSR activities can make the stakeholders spread positive word of mouth toward the firm if gratitude values are understood and managed properly. If such gratitude is neglected, full effects of CSR activities might not be captured leading to perception gap (Romani et al., 2013). A study conducted on CSR in small-medium enterprises (SME) to find out CSR engagement between. As a result of this study, characterization of CSR among SMEs was suggested that includes firms' economic initiatives towards stakeholders, voluntary responsibilities of philanthropic activities, and legal responsibilities to social expectations (Lee et al., 2012).

Mason and Simmons (2014) developed a stakeholder systems model that identifies a firm's stakeholders' expectations, possible responses to these expectations, and the implications as a result of meeting both parties' expectations. The model evaluates stakeholders' satisfaction with CSR philosophy, process, and outcomes. This covers expectations of investors, customers, suppliers, employees, community, and environmental groups that lead to the development of CSR strategy. A comparison was made by the stakeholder groups to assess CSR outcomes with expectations to find out any gap in perceptions which have to be bridged. Bridging the gap requires the firm to report back to stakeholders on the CSR outcomes with actions which should always be transparent for efficient CSR implementation.

Calabrese et al. (2013) stated that for CSR to be effective, it should be oriented toward internal and external stakeholders' perceptions and expectations. A methodology was developed to enable firms to evaluate the effectiveness of their CSR policies both in terms of disclosure and capacity to fulfil stakeholders' expectations socially and environmentally. Three measures were compared; a firm's disclosed CSR commitment, a firm's CSR commitment as perceived by its stakeholders, and the CSR commitment actually required by the stakeholders. Firms were able to get more insights for evaluating the effectiveness of ongoing CSR practices and formulating CSR strategies. With these three measures, firms were also able to identify the weaknesses of their CSR practices, both in terms of communication and commitment. (Guoa et al., 2015) studied green corporate social responsibility (GCSR) and its effect on stakeholders in society. This research stated that this new concept widely is accepted worldwide as it raises consumer awareness. Global green trade specifications have become mandatory now. Therefore, firms have started involving themselves in environmental sustainability activities with more focus on reducing carbon emission, carbon labels, and carbon footprints.

CSR Benefits

Most firms use CSR strategies to strengthen their corporate image as perceived by customers, investors, employees, government, and other stakeholders. Global environmental issues such as environmental degradation, global warming, and climate change have become the

concerns of many stakeholders. Cleanliness campaigns, ethical business practices, social audit, and women empowerment are some issues of SCR which firms are now considering. Firms work on sustainable development for long-lasting positive contribution to environmental protection and natural resources. (Narwal and Singh, 2013). Chaudhary (2017) stated that firms that contribute well in CSR activities have not only influenced the external society but have also been able to influence their employees' perceptions about CSR positively. Therefore, employees' engagement towards CSR activities has increased which has resulted in improvement in performance.

Benefits of CSR engagement include cost and risk reduction, strengthening a firm's reputation and maintaining competitive advantage (Isaksson et al., 2014). Firms which are active in CSR activities boost employee morale and customer loyalty and ultimately leading to high performance (Benlemlih and Bitar, 2018). CSR, when it is sustained, can bring improvements in a firm's financial performance, risk management, and stakeholder relations (Büchner, 2012). CSR, when it is used effectively, can reduce environmental costs, increase productivity and innovation, improve recruitment, improve employees' retention rates, and proactively respond to environmental changes. Improvements in the firm's credit ratings and share prices can also be resultants of CSR activities (Jamali et al., 2008). Simionescu and Gherghina (2014) found a positive relationship between CSR and earnings per share which indicates that CSR activities improve corporate performance.

CSR Criticism

In their study, in Sarawak state, Malaysia, Yaacob and Wong (2007) focused on stakeholder activism about CSR activities and the involvement of government and firms in the local communities' affairs. Stakeholders' activism is vital for firms, not only for-profit purposes but also to ensure its activities are environmentally and socially responsible. Firms claim that communities have a greater role in organisational decision-making than ever before, are keeping communities better informed, consulting them about matters which concern them, and responding to their inquiries and complaints. The case of native people in Sarawak revealed that despite the importance of CSR, in practice, states and firms were not sufficiently pro-active, nor responsible in involving local communities in decision-making or trying to understand people cultural ties to the land. Business decisions were failed as people resisted such decisions and went through the World Wide Web, to promote their claims. In this way, stakeholders were able to convey their voice and present their interests and resistance of any unfavourable practices by the states and firms. This case states the difference between what firms say "rhetoric/word" and what it is in practice "action".

Brueckner and Mamun (2010) studied a real case that showed differences between community perception and commercial goals. Commercial and social goals were found not to

be truly overlapped in CSR. In reality, industry–community relations are complex, and risks might exist if these goals are diverted to or conflicted with what has been planned. The case of residents in a small Western Australian town “Yarloop” shows a long-running business–community conflict. This is attributed to differences in CSR understanding between the two bodies, business and the community. Around 80% of inhabitants who were living in Yarloop in 1997 left the area because of dramatic social changes when the Alcoa’s Wagerup alumina refinery was built in the town. Much of the conflict was about health and financial compensation. The community perceived a negative impact of refinery operation on families, friends, historical connections, future dreams and plans, and quality of life. This case shows the dispute which might take place between the industry–community and the need to efficiently run CSR activities in a way that overcomes or reduces the conflict or dispute.

Most of the previous CSR research focused on the relationship between CSR and financial performance and ignored other factors. Among these factors that were ignored is the impact of CSR on employment relations. CSR options might be limited with firm’s scarcity of resources. The firms focus on external social demands and ignores the employment security of internal stakeholders which lead to having two contrasting faces of CSR. This happens when a firm is committed to socially desirable behaviour to be seen externally as “a good neighbour”, but it also can be seen as “a bad employer” when employment security of its own employees is ignored. Therefore, it seems that these two faces are substituting rather than complementing each other. This creates a mismatch between an employer’s commitment to social issues and the importance of meeting employee interests. Sometimes it is difficult to make good CSR balance between internal and external stakeholders due to a firm’s limited resources (Jung and Kim, 2016).

It is difficult to come up with a universal CSR model or models determine what intentions motivate firms to voluntarily include social and environmental issues into their activities and their relationships with stakeholders (Witkowska, 2016). Firms are criticised when they do not live up to society’s expectations with regards to CSR activities (Leisinger, 2005). Frankental (2001) questioned whether CSR is an invention to public relations. To answer this, he raised some paradoxes inherent in CSR which should be addressed. Such paradoxes include a market view of firms’ ethical stances, lack of clear CSR definition, lack of formal mechanisms for taking responsibility, and firms’ priority to social responsibility. CSR can work well when considering all firm’s stakeholders, incorporating it in corporate governance, having support from financial markets, linking firm’s goals with social and ecological sustainability, it is benchmarked and audited, it is open to public scrutiny, complying mechanisms exist, it is embedded horizontally and vertically across the firm. CSR remains an invention of public relation until these paradoxes are properly fixed.

CSR Gap

To bridge the gap between CSR promises and practices, firms need to distinguish and work on managing and meeting expectations of the society on what must, ought and can do. This includes; first, business must do business fairly, with an acceptable product quality, and adheres to rules and regulations, second, business ought to avoid doubtful practices, and third, business can do activities such as corporate philanthropy, volunteerism, and donations where a business is praised by the society (Leisinger, 2005). Although firms value the interaction with stakeholders when it comes to CSR activities, few firms follow a structured and planned approach of CSR, and many firms do not allocate enough funds for such activities (Gautam and Singh, 2010). Firms can be perceived as socially contributing to society when they provide SCR activities that are highly appreciated by the society where the latter feels attached to such firms with a high level of gratitude. The positive feelings of consumers can go further by spreading positive word of mouth. A perception gap might exist if the importance of having gratitude in consumers is ignored which might adversely affect CSR activities (Romani et al., 2013).

CSR gap may exist when internal and external stakeholders' perceptions and expectations are not well managed. Firms can evaluate the effectiveness of their CSR practices and manage stakeholders' expectations socially and environmentally through gap analysis using three measures namely CSR disclosure by firms, CSR perception by stakeholders, and CSR requirements by stakeholders. These measures can improve firms' SCR practices internally and externally (Calabrese et al., 2013). There might be a gap between what firms say and what is in practice. It is all about managing expectations, actual CSR activities, and involvement of different stakeholders. Firms and states claim that they involve the community in organisational and environmental issues, whereas society claims otherwise. In this case, stakeholders might resist any unfavourable practices by the states and firms (Yaacob and Wong, 2007). Allocating limited resources to CSR activities is another problem that might create a gap. Firms cannot undertake what they have promised to deliver to internal and external stakeholders unless enough resources are in place (Jung and Kim, 2016).

Conclusion

Despite the many benefits of CSR on different stakeholders and entities at micro and macro levels, it seems that the gap still exists between firms' promises (words) and delivery (action). For CSR to work well, firms need to align their internal activities with external orientation taking into consideration employees involvement and customer expectations' management. This can be possible by incorporating in a CSR strategy answers to why CSR, how to go about it and what to contain before deciding who should receive it. With a proper CSR strategy that seizes opportunities, a firm can strengthen its competitive position and at the



same time, create a win-win relationship with its relevant stakeholders. Firms can avoid CSR gap when they employ real activities as perceived by stakeholders, focus on sustainable development and show ethical behaviours towards the society. CSR practices can improve firms' performance when they are put in a well-laid structured, and governed with processes and systems.

CSR gap occurs when firms' activities do not meet society's expectations, when society involvement is neglected, and when CSR commitment by both sides are not well managed. Undoubtedly CSR has many benefits including creating a positive image for the firms by different stakeholders, increasing firms' performance, enhancing sustainable development, reducing cost, reducing risk, better employee morale, improving customer loyalty, and creating a green environment. However, if CSR activities are not well managed and not well communicated, criticism, resentment and resistance by the society would exist. This gap might create a high level of dispute that damages a firm's image. To bridge the gap, a firm should make a balance to satisfy and manage not only external stakeholders of the society but also internal stakeholders' interests that are related to employees' job security and rewards. Therefore, CSR can only work well when all stakeholders are taken care of.

A gap between what firms have promised and is actually on the ground can create problems for both the firms and society alike. Problems include a reduction in firms' performance, poor image, and disputes. The society can also suffer from insecurity and environmental problems. The CSR gap is also attributed to the limited resources of the firms which makes it difficult to deliver what they have promised to do. Absence of a well-structured and dynamic CSR strategy might also contribute to the SCR gap which leads to society's anger. Many important activities can determine the sustainable development of countries and firms and among these are CSR activities. If these are well managed a positive impact will be on many entities in the society. Therefore, firms are strongly advised to plan well in advance CSR activities, consider all stakeholders internally and externally, and allocate enough resources to such planned activities to match CSR delivery with promises before it is too late.



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