

CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY

SECTION 2



THE RELATIONSHIP BETWEEN CSR MEANING AND CSR PRACTICES: THE CASE OF SMES

Faitira Manuere*, Maxwell Phiri**

*PhD candidate, School of Management, It & Governance, University of Kwazulu-Natal South Africa

**University of Kwazulu-Natal South Africa

Abstract

The aim of this study is to investigate the relationship between the meaning attached to CSR as a concept and the legal, economic and ethical CSR activities of SMEs in Zimbabwe. For a long time researchers have concentrated on studying the impact of CSR practices on the operations of SMEs and yet very little regard has been given to investigating the relationship between CSR meaning and CSR activities in SMEs. The study made use of questionnaires to collect data from a sample of 201 SMEs residing in the region of Harare. The correlation method was adopted in order to examine the relationship between CSR meaning and CSR activities of SMEs in Zimbabwe. The results of the study revealed that the meaning of CSR is related to the major CSR activities undertaken by SMEs in Zimbabwe. This means SMEs that indulge in donating money and goods to need people will define CSR as donations in cash or kind. Therefore the meaning attached to CSR must be related to the legal, economic and ethical CSR activities of SMEs in Zimbabwe. For this reason there is no standard meaning for CSR.

Keywords: Corporate Social Responsibility, Small To Medium Enterprise, Correlation, CSR Meaning And Zimbabwe

1. INTRODUCTION

Corporate social responsibility (CSR) practices started in America and other European countries (Rahman, 2011:167). The establishment of business entities the world over herald the advent of CSR programmes to address the political, social and economic concerns of societies (Rahman, 2011:167; Kuhn and Shriver, 1991). The literature on CSR has always shown that the legal, economic and ethical CSR activities of business in a given geographical area "are shaped by the socio-economic environment in which firms operate..." (Amaesh et al, 2006 in Kwasi Dartey-Baah and Kwesi Amponsah-Tawiah, 2011:130). The CSR activities of SMEs are also determined by the nature of their business operations (Perrini et al, 2007). SMEs are guided by legislation to carry out a number of CSR activities (Visser, 2007: 491). SMEs in the manufacturing sector, for example, carry out CSR activities that focus on managing pollution levels (Mehta et al, 2014, Perrini, 2007; Catska, 2004). SMEs in the manufacturing sector adopt CSR practises that minimise the spilling effects of water,

air and land pollutants, conserve water, conserve electricity and prevent the destruction of trees (Mehta 2014, Perrini, 2007). In other words SMEs that specialise in environmental protection activities define CSR as the process of protecting the environment from poisonous substances (Mehta et al, 2014, Perrini, 2007; Catska, 2004). Ki-Hoon Lee (2009) carried out qualitative study to find out the activities of SMEs in the business of chemical processing in South Korea and the challenges they were facing in their business. The results showed that small firms in the chemical industry focussed on protecting the natural resources from the harmful effects of poisonous substances generated by their business activities (Ki - Hoon Lee 2009). Jenkins (2006) Longo et al (2005), Sweeney (2007) in Linh Chi VO (2011: 92) describe the general and voluntary activities of SMEs, such as "working free of charge for charities, making charitable donations and recycling initiatives". Making donations in cash or kind are the major CSR activities of SMEs in Africa (Jenkins, 2006; Longo et al, 2005 and Sweeney 2007 in Linh Chi VO 2011: 92). Therefore SMEs that thrive on making donations to disadvantaged people define CSR as making donations to disadvantaged

people. The meanings given to CSR are activity based (Amaesh et al, 2006). It is therefore the aim of this study to investigate the relationship that exists between the meanings attached to CSR and the CSR activities of SMEs.

Hypotheses

The following hypothesis was used to guide this study:

H1. There is a positive relationship between the meanings attached to corporate social responsibility (CSR) and the legal, economic and ethical CSR activities of SMEs in Zimbabwe.

2. LITERATURE REVIEW

The concept of CSR is defined in many ways by different authors in various geographical locations

(Rahman, 2011; Wan Saiful and Wan-Jan, 2006). Dahlsrud (2006) studied 37 meanings of CSR, created by 27 writers and discovered that all the meanings of CSR zero in on five dimensions, namely, the environmental dimension, the social dimension, the economic dimension, the stakeholder dimension and the voluntariness dimension. The five dimensions of Dahlsrud (2006) are consistent with the three - domain model proposed by Schwartz and Carroll (2003:508) that give the functions of CSR as being, economic, legal and ethical. Therefore the meanings attached to the concept of CSR can be understood by relating them to the three domain model of Schwartz and Carroll (2003): 508). Table 2.1, gives the five dimensions of CSR coined by Dahlsrud (2006) and how they relate to the three-domain model of Schwartz and Carroll (2003: 508):

2.2

Table 2.1. Five Dimensions of CSR

<i>Dimension</i>	<i>Issues Referred To</i>	<i>The Three Domain Approach- parallel</i>
The environmental dimension	The natural environment	Legal domain
The social dimension	The relationship between business and society	The ethical domain
The economic dimension	Socio-economic or financial aspects, including describing CSR in terms of a business	The economic domain
The stakeholder dimension	Stakeholder or stakeholder groups	Integration of economic, legal and ethical domains.
The voluntariness dimension	Actions not prescribed by law	The ethical domain

Source: Dahlsrud (2006); Schwartz and Carroll (2003: 508); Rasoulzadeh et al (2013:38).

Bowen (1953:6) gives the following definition of CSR:

It refers to the obligations of business to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.

This definition comes at a time when management in organizations adopted the scientific management approach in their dealings with the workers (Frederick, 1911). Workers were treated as machines and their welfare was highly neglected (Frederick, 1911). Management was task oriented (Frederick, 1911). This scenario promoted Bowen (1953) to question whether the firm was willing and prepared to improve the conditions of the worker (Carroll, 1999). Heald (1957: 377) points out that, companies were under pressure from worker organizations, governments and the general citizen to improve the conditions of the worker. Kristoffersen et al (2005) praises the definition given by Bowen (1953: 6) for being descriptive rather than being interpretive in nature as it could easily be used by management in SMEs to make CSR decisions. To that end Heald (1957:377) came up with the following explanation of CSR:

“CSR is recognition on the part of management of an obligation to the society it serves not only for maximum economic performance but for humane and constructive social policies as well.”

The new concept of CSR was born in the 1960s (Lantos, 2001). It is the period when companies engaged in unnecessary competition to sell more products and to win more customers (Lantos, 2001). The management was not concerned about the relationship that existed between the firm and the

community (Lantos, 2001). At this point in time, Walton (1967: 18) explained the new concept of CSR as:

In short, the new concept of social responsibility recognizes the intimacy of the relationships between the corporation and society and realizes that such relationships must be kept in mind by top managers as the corporation and the related groups pursue their respective goals.

The definition of CSR by Walton (1967) considers a firm as a package of relationships without which a firm would find it relatively hard to achieve its goals (Lantos, 2001). The firm derives its support from the social world and this support is in the form of employees, customers, investors, the government, buyers and suppliers (Bronn and Vriioni, 2001). Fombrun and Shanley (1990) in Bronn and Vriioni (2001: 211) state that the so called company supporters or multiple, stakeholders' control the behaviour of companies through either negative or supportive 'judgement.'

Bronn and Vriioni (2001: 212-214) explain in greater detail how different countries treat the concept of CSR. European countries have passed appropriate legislation to ensure that the profit motive of firms does not have a negative impact on society (Broberg, 1996). In Germany, CSR has to be conducted in accordance with the laws of the land (Broberg, 1996). In America, the laws require companies to incorporate CSR in their policy framework (Enderle and Tavis, 1998). Scandinavian countries have laws that compel companies to consider the plight of the poor in society in their CSR strategic policy framework (Broberg, 1996). When CSR is sanctioned by government, the concept

of CSR has to change. Carroll (1979: 500) explains the concept of CSR as, “the economic, legal, ethical and discretionary expectations that society has of an organization at a given point in time.”

This definition shows the four domains in which CSR has to be practiced (Schwartz and Carroll, 2003: 503). The economic domain refers to the duties of the firm, such as, making profits, creating wealth for the shareholders, producing goods and services for stakeholders, increasing sales and maintaining a reasonable customer base (Carroll, 1979; Schwartz and Carroll, 2003). The legal domain represents the firm’s compliance with state legislation (Carroll, 1979; Schwartz and Carroll, 2003). The ethical domain refers to the firm’s feelings of wanting to do well to the needy without coercion (Carroll, 1979; Schwartz, 2003). Wayne Visser (2007: 491) explains that CSR practices in Africa are driven more by legal and economic factors rather than ethical factors. The culture of a given nation determines the CSR activities to be done, the CSR problems to be addressed and the beneficiaries of the CSR programmes (Burton et al, 2000; Edmondson et al, 1999; Pinkstone et al, 1994; Crane and Matten, 2004). Therefore the concept of CSR as proposed by Carroll (1979: 500) can be used to define the CSR domain that need more attention and the CSR domains that need less attention (Visser, 2006: 37).

The 1980s herald the development of more CSR theories to expand the scope and depth of the CSR concept (Carroll, 1999). Jones (1980) conceived CSR as a series of well connected and interdependent activities (Carroll, 1999). However, Jones (1980) did not give much information on the activities that constitute the CSR process. It can only be assumed that Jones (1980) was thinking about CSR as public policy. Public policy is what government chooses to do or not to do (Dye, 1981). In this case, companies, big or small need to conceive CSR as a company policy (Jones, 1980), with a clearly defined CSR process. The CSR process is made up of various stages, such as, identifying the CSR problem, creating CSR objectives, crafting CSR strategies, operationalisation of the objectives, evaluation and finally, decision making (Hanekom, 1987: 7) Figure 2.2 gives the CSR formulation process as suggested by Hanekom (1987: 7) and Anderson (1979).

The CSR definition by Hopkins (1998) spells out the exact members of society who should be affected by CSR activities of the firm. These members are the internal and external stakeholders of the firm (Hopkins, 1998). Carroll (1999: 290) argues that the term “social” in CSR is rather ambiguous and fails to pinpoint the exact people who should benefit from CSR programmes in firms. To that end, Carroll (1991: 43) goes on to demonstrate why the stakeholder theory makes sense:

the stakeholders concept: personalizes social or societal responsibilities by delineating the specific groups or persons business should consider in its CSR orientation and activities. Thus, the stakeholders nomenclature puts “names and faces” on the societal members or groups who are most important to business and to whom it must be responsive (Carroll, 1991: 43).

Another interesting feature of the 1990s was the introduction of a new vocabulary in the concept of CSR (O’Rourke, 2003), namely, the shareholder activism. The doctrine of shareholder activism specifies the interests and needs of stakeholders and the specific obligations that the firm has on specific groups of stakeholders. Khoury et al (1999) in Rahman (2011: 171) coin a new concept of CSR based on the responsibilities of firms to their stakeholders:

the overall relationship of the corporation is with all of its stakeholders. These include customers, employees, communities, owners/investors, government, suppliers and competitors. Elements of social responsibility include investment in community outreach, employee relations, creation and maintenance of employment, environmental stewardship and financial performance.

Woodward - Clyde (1999) explains that shareholder activism is based on the special relationship that exists between the firm and its various stakeholders and this relationship is supported by the doctrine of “social contract.” This means that the firm and its various stakeholders have a special covenant that allows both parties to make claims on each other (Woodward - Clyde 1999).

The 21st century is remembered for raising the CSR agenda to international status (Thomas and Nowak, 2006: 10). It is also interesting to note that “the issue of CSR came to public prominence as a result of highly - publicized events such as the collapse of Enron and the James Hardie asbestos scandal in Australia.” Zafari and Farooq (2014) observe that “corporate scandals” in the global community have enhanced the role of CSR. Rahman (2011) argues that the new definitions of CSR in the 21st Century have been shaped by issues of “improving the life of the citizens; human rights; labour rights; protection of the environment...” According to the World Business Council on Sustainable Development (2000: 8) CSR is:

“the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large.”

Gunningham et al (2002) in Thomas and Nowak (2006: 13) observe that the 21st Century brought about a new terminology in the concept of CSR, such as, “social license” Sweeney (2006) in Thomas and Nowak (2006: 13) explain the concept of social license by saying that firms derive their legitimate status from their ability to fulfil societal needs.

3. METHODOLOGY

The researcher used both descriptive and inferential statistics in this study. The descriptive research design helped the researcher to manipulate various methods of data collection such as, questionnaires and interview schedules, as methods of triangulation. Triangulation makes it possible to test for validity and reliability of the data that would have been collected (Josh and Kuhn, 2006; Hellens et al, 2006, Nweman, 1977). The descriptive survey was preferred because there was need to identify,

describe and analyse the relationship between the meanings attached to CSR and the CSR practices in SMEs in Zimbabwe. Inferential procedures were used to generalise the results of the study from the sample to the wider population. Furthermore inferential procedures enabled the researcher to establish the credibility of the hypothesis about a population. Structured questionnaires were used to collect data from 201 SMEs in the Harare region of Zimbabwe. Questionnaires QSMES contained seven sections. The first section was about the personal data of SMEs managers. The second section contained information about the organisations that participated in this study. The third section was

about the meanings attached to CSR by SMEs in Zimbabwe. The fourth section measured the impact of CSR practices on the operation of SMEs in Zimbabwe. The fifth section had information on the factors that motivate SMEs to adopt CSR practices. The sixth section outlined the CSR activities of SMEs in Zimbabwe while the seventh section looked at the barriers to CSR adoption by SMEs in Zimbabwe. The correlation method was used to test and confirm the hypothesis for the study.

4. FINDINGS AND DISCUSSION

Table 1. Economic activities and CSR meaning

<i>Chi-Square Tests</i>			
	<i>Value</i>	<i>df</i>	<i>Asymp. Sig. (2-sided)</i>
Pearson Chi-Square	24.551 ^a	28	.652
Likelihood Ratio	30.390	28	.345
Linear-by-Linear Association	.619	1	.431
N of Valid Cases	201		

a. 31 cells (77.5%) have expected count less than 5. The minimum expected count is .63.

Table 2. Direction of the relationship

<i>Symmetric Measures</i>					
		<i>Value</i>	<i>Asymp. Std. Error^a</i>	<i>Approx. T^b</i>	<i>Approx. Sig.</i>
Nominal by Nominal	Phi	.349			.652
	Cramer's V	.175			.652
	Contingency Coefficient	.330			.652
Ordinal by Ordinal	Kendall's tau-b	.014	.059	.234	.815
	Kendall's tau-c	.011	.047	.234	.815
	Gamma	.021	.091	.234	.815
	Spearman Correlation	.015	.070	.205	.838 ^c
Interval by Interval	Pearson's R	.056	.069	.786	.433 ^c
Measure of Agreement	Kappa	. ^d			
N of Valid Cases		201			

Tables 1 and 2 show that the relationship between economic CSR activities was found to be significant at .652 which is greater than 0.05. The linear by linear association is pegged at .619(positive). Spearman's correlation is .056(positive). The result obtained from the correlation shows that there is a positive relationship between economic CSR activities and

the meanings attached to CSR by SMEs in Zimbabwe. The strength and direction of the relationship is shown by Gamma .021 which means that there is a positive relationship between economic CSR activities and the meanings attached to CSR. This means that economic activities undertaken by SMEs in a given area may eventually be used to define the CSR programmes adopted by SMEs.

Table 3. The association between Ethical CSR activities and CSR meaning

<i>Chi-Square Tests</i>			
	<i>Value</i>	<i>df</i>	<i>Asymp. Sig. (2-sided)</i>
Pearson Chi-Square	22.585 ^a	28	.754
Likelihood Ratio	30.516	28	.339
Linear-by-Linear Association	1.967	1	.161
N of Valid Cases	201		

a. 29 cells (72.5%) have expected count less than 5. The minimum expected count is .54.

Tables 3 and 4 present data on the relationship between ethical CSR activities and the meanings attached to CSR by SMEs in Zimbabwe. The Chi-square tests show that linear by linear associations pegged at 1.967(very strong positive relationship) and the relationship is significant at .754 which is greater than 0.05. Spearman's correlations

.136(positive) while the contingency coefficient shows a positive relationship of .318. The result obtained from the correlations show that there is a relationship between ethical CSR activities and the meanings attached to CSR by SMEs in Zimbabwe. The direction of the relationship is shown by

Gamma .196 which is a fairly positive relationship in the positive direction.

Table 4. Direction of the relationship

<i>Symmetric Measures</i>					
		<i>Value</i>	<i>Asymp. Std. Error^a</i>	<i>Approx. T^b</i>	<i>Approx. Sig.</i>
Nominal by Nominal	Phi	.335			.754
	Cramer's V	.168			.754
	Contingency Coefficient	.318			.754
Ordinal by Ordinal	Kendall's tau-b	.115	.061	1.885	.059
	Kendall's tau-c	.087	.046	1.885	.059
	Gamma	.196	.106	1.885	.059
	Spearman Correlation	.136	.072	1.942	.054 ^c
Interval by Interval	Pearson's R	.099	.070	1.406	.161 ^c
Measure of Agreement	Kappa	. ^d			
N of Valid Cases		201			

Table 5. The association between Legal CSR activities and CSR meaning

<i>Chi-Square Tests</i>			
	<i>Value</i>	<i>df</i>	<i>Asymp. Sig. (2-sided)</i>
Pearson Chi-Square	31.917 ^a	28	.278
Likelihood Ratio	29.355	28	.395
Linear-by-Linear Association	.136	1	.713
N of Valid Cases		201	

a. 32 cells (80.0%) have expected count less than 5. The minimum expected count is .81.

Table 6. The direction of the association

<i>Symmetric Measures</i>					
		<i>Value</i>	<i>Asymp. Std. Error^a</i>	<i>Approx. T^b</i>	<i>Approx. Sig.</i>
Nominal by Nominal	Phi	.398			.278
	Cramer's V	.199			.278
	Contingency Coefficient	.370			.278
Ordinal by Ordinal	Kendall's tau-b	-.006	.060	-.100	.920
	Kendall's tau-c	-.005	.049	-.100	.920
	Gamma	-.009	.092	-.100	.920
	Spearman Correlation	-.009	.073	-.123	.902 ^c
Interval by Interval	Pearson's R	-.026	.073	-.367	.714 ^c
Measure of Agreement	Kappa	. ^d			
N of Valid Cases		201			

Tables 5 and 6 present the data on the relationship between legal CSR activities and meanings attached to CSR by SMEs in Zimbabwe. The Chi-square tests show that linear by linear association is .136 (positive). This positive relationship is significant at .278 which is greater than 0.05. However Gamma at -.009 shows an association in the negative direction. Therefore the result obtained from the data in Tables 5 and 6 show that there is negative association between legal CSR activities and meanings attached to CSR by SMEs in Zimbabwe. The association is very weak and in the negative direction. Legal CSR activities are sanctioned by government through various legal instruments. SMEs are required by law to protect the environment from substances that cause, air, water and land pollution. SMEs in the manufacturing sector adopt CSR practices that minimise the spilling effects of water, air and land pollutants, conserve water, conserve electricity and prevent the destruction of trees (Mehta 2014, Perrini, 2007). However such practices are not consistent and voluntary. Jenkins (2006) Longo et al (2005), Sweeney (2007) in Linh Chi Vo (2011: 92) describe the general and voluntary activities of SMEs, such as "working free of charge for charities, making charitable donations and recycling initiatives". Ethical CSR activities of SMEs in Zimbabwe are voluntary and common. Such activities are likely to be used to define CSR programmes of SMEs in Zimbabwe. Numerous

studies on CSR in SMEs have reported that SMEs employ a number of economic strategies to enhance the welfare of their employees, such as, building descent accommodation for workers, reasonable remuneration and guiding their workers on career development opportunities (Inyang, 2013; Catska, 2004; Mehta et al, 2014; Rahim et al, 2011; Murrillo and Lozano, 2006; Spence and Lozano 2000). These economic activities of SMEs may be used to define CSR programmes of SMEs in Zimbabwe.

5. IMPLICATION FOR RESEARCH

The concept of CSR is defined in many ways by different authors in various geographical locations (Rahman, 2011; Wan Saiful and Wan-Jan, 2006). Dahlsrud (2006) studied 37 meanings of CSR, created by 27 writers. The results of this study show that it is difficult to come up with one meaning of CSR because it is based on activities of SMEs in different cultural and geographical settings.

6. CONCLUSION

The study investigated the relationship between CSR practices and the meanings attached to CSR by SMEs in Zimbabwe. The results of the study showed that there is an association between economic and ethical CSR activities and the meanings attached to CSR by

SMEs in Zimbabwe. However the results showed a negative relationship between legal CSR activities and meanings attached to CSR by SMEs in Zimbabwe. This is understandable considering that legal CSR activities are not consistent and voluntary in SMEs. Such activities are imposed by law. Economic and ethical CSR activities are to a greater extent voluntary and consistent.

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