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Chapter 11

Theoretical-Hypothetical Model of Management Culture Level Determination

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Additional information is available at the end of the chapter

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Abstract

Management culture and corporate social responsibility (CSR) are not separate, but they are two complementary dimensions. This part introduces the theoretical model of evaluation of the level of management culture in order to implement corporate social responsibility. It is constructed after the analysis of the concepts proposed by various authors, focusing on factors determining the effectiveness of implementation of corporate social responsibility, the quality of the relationship with stakeholders. The steps of the implementation in companies using internal and external resources are described. By offering a new conceptual model, it is emphasized that the management culture is a deliberately constructed and developed system that can have a significant impact on the quality of organizational performance, providing both an instrumental and an ethical framework for addressing corporate social responsibility objectives given a clear value decision of the majority of the company shareholders.

Keywords: corporate social responsibility, management culture, modeling, stakeholders, shareholders, processes

1. Introduction

Relevance of the research and the level of problem exploration. In the theoretical part of this book, the problem of corporate social responsibility was widely analyzed and the concept of management culture was formulated. The corporate social responsibility and management culture connections are checked and verified by performing empirical research procedures. Models of corporate social responsibility [1–4], etc., highlight the fundamental values, which can be implemented by adapting managerial methods. There are some models that develop corporate social responsibility in various aspects. For example, Ardichvili [5] proposes a theoretical model linking human resource development, corporate social responsibility,

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corporate sustainability, and business ethics. Human resource development plays an important role in changing the behavior of employees and organizational values, and there are significant affinities between human resource development and corporate social responsibility and corporate sustainability concerning behavior and change [6]. Other authors focus on problems of corporate social responsibility, sustainability and ethics [7], employees' perceptions, attitudes, and behavioral intentions toward their firm [8], influence of social responsibility on talent and different generations of employees management [9]' the impact on workplace gender diversity [10]' etc. However, corporate social responsibility also requires the alternation of the management system of the company and its quality. Any culture, as well as the culture of organizational management, is characterized by inertness and attachment to the conventional methods, which are often interpreted by the tradition that "serves the purpose," behind which the subjective motives are hidden. This is a very wide problem field, which can be dealt with by formulating the socially relevant value requirements, on the basis of which the management system is changed, taking into account the perspectives of the change of competencies and values of the managerial staff. Therefore, in preparation for the change it is essential to evaluate the management culture and level of its development. This process requires an instrument synchronized with corporate social responsibility.

The problem of the research is raised by the question: how to develop a theoretical –hypothetical model of management culture level determination in order to implement corporate social responsibility after distinguishing the components of corporate social responsibility?

The object of this research is theoretical –hypothetical model of management culture level determination in order to implement corporate social responsibility.

The purpose of the research is after distinguishing the criteria of corporate social responsibility to develop a theoretical-hypothetical model of management culture level determination in order to implement corporate social responsibility.

The objectives of the research are (1) to review the components of the models of corporate social responsibility and (2) to present the developed theoretical-hypothetical model of management culture level determination in order to implement corporate social responsibility and methodology of its use.

Methods of the research. During the research, the methods of the analysis of academic literature, logical comparative analysis, and document content analysis were used. The systematic analysis method allowed carrying out the synthesis of various authors' approaches, assessments, and interpretations on corporate social responsibility models based on a logical abstraction. The specificity of activity is analyzed according to the individual components of the models. After generalization of components of the models reviewed and the analysis of academic literature, the theoretical-hypothetical model of management culture level determination in order to implement corporate social responsibility and methodology of its use have been prepared.

2. The overview of models

This part provides an overview of the diversity of models corresponding to the analyzed themes. It is expected that short theoretical discourse will help the reader to better understand

the culture level determination model, in order to implement corporate social responsibility, compiled by the authors of this book. Thus, further on the description of management culture level determination, in order to implement corporate social responsibility is presented and theoretical model in which its individual stages are discussed by presenting the stakeholder roles in the evaluation process. The model was created by analyzing scientific literature, based on the conclusions and the insights of the authors, based on the logical sequence resulting from individual steps.

The models in scientific literature are discussed by scientists from different areas and fields [11–13], etc. The term "model" is rather vague and broad; it is used in very different fields of human activity and in different aspects. Models reflect our way of thinking: in our consciousness, we use models all the time, and they are the base in many of our decisions and actions [13]. The models formed by many authors make it possible to assess the factors determining corporate social responsibility installation efficiency and provide its installation steps.

Corporate social responsibility components. Geva [2] compared three models of corporate social responsibility: Carroll's [1] dominant pyramids model, overlapping circles model while providing the links of the components in the area of corporate social responsibility, and the concentric circle model which, when being used, emphasizes noneconomic responsibility, pervading economic responsibility when every business decision has to be made to achieve social welfare. Avetisyan and Ferrary [3] summed up the corporate social responsibility development stages and made the chronological pattern of CSR institutionalization. The authors believe that corporate social responsibility implementation depends on the location and the nature of stakeholder activities. Corporate social responsibility is developed all around the world, but it is developed in a different way. The variations of models may be due to conceptual corporate social responsibility principles, concept development, stakeholder participation nature and the norms of the institutional aspects, and cultural traditions. The authors made the chronological sequence of the origin of corporate social responsibility and evolution in France and the United States. Gjolberg [14] presented the "Nordic" model which is described as the country, market, public relations analysis revealing the importance of political, economic institutions, and cultural norms, political processes at the national level in the interpretation of corporate social responsibility concept. The "Nordic" model illustrates corporate social responsibility being an integral part of already existing models defining the country, market and public relations. Fairbrass and Zueva-Owens [15] examined the influence of the state governance and policy on corporate social responsibility implementation. Whelan [16] analyzed corporate social responsibility policy development models providing three possible directions of development at the global, regional, and corporations/institutions levels. Mäkinen and Korula [17] studied classical and new corporate social responsibility policy trends and the role of state, market, companies, public spirit, societies, and corporate policy in different political systems.

The level of corporate social responsibility components: economic (the pursuit, competitiveness of goods and services, efficient management, cost-effective energy, and resource consumption). Baumann-Pauly et al. [18] analyzed the differences of theoretical corporate social responsibility practice deployment in large, medium-sized and small companies, paying attention to the organizational cost ratio. Lundgren [19] presented the microeconomic corporate social responsibility model and

analyzed how the costs and income condition corporate social responsibility installation processes. The model is characterized by static and dynamic balance, including the necessity to balance the company's marginal costs and assess the advantages of investment in corporate social responsibility. Blaga [20] states that the improvement of harmonious development and sustainability depend on the coordination of CSR principles applied in companies and management model debugging. In management, they are committed to comply with the new standards, such as justice, honesty, legitimacy, transparency and following ethical principles, and environmental and social risk management makes it possible to achieve higher productivity, financial results and increase competitiveness. Carden and Boyd [21] presented a corporate social responsibility model where an important role in the implementation of CSR is attached to strategic management of risk factors. Corporate social responsibility model includes the processes taking place in the company: identification, assessment, planning, monitoring, and control. The recommended system that includes a comparative analysis of performance indicators, implementation of appropriate management systems, achievement analysis, the feedback monitoring, and measurement of successes and failures can maximize the benefits of corporate social responsibility performance.

The level of corporate social responsibility components: *ethno-social field (employee welfare and safe working environment, developed motivational and in-service training system, employee involvement in decision-making, honest cooperation with stakeholders, taking into account public expectations and customer information)*. Knowiton et al. [22] indicated coordination of stakeholder groups in the logical model as a significant factor in the application of the principles of corporate social responsibility. Public awareness, public policy, public programs, and volunteering make it possible to achieve long-term results in social change. The logical model of corporate social responsibility is identified as the management tool of public participation and applied in state, educational, community, charitable organizations when developing the strategy of actions. Heyder and Theuvsen [23] studied the companies operating in the agrarian sector and found that because of the increased stakeholder pressure large companies are more willing to implement corporate social responsibility than small and medium-sized companies. Applying corporate social responsibility principles in the management activities leads to the confidence of company stakeholders, increases the company's reputation, competitiveness and thereby increases the company's financial results. Potašinskaitė and Draugelytė [24] analyzed the concept of corporate social responsibility, presented the basic principles and manifestation of corporate social responsibility components in Lithuania. The authors state that business subjects do not understand the benefits generated by corporate social responsibility, they are not likely to change well-established business governance practice and to invest in the integrated implementation of the concept of corporate social responsibility, the society is indifferent to synergic solution of environmental and social issues and issues that are relevant to all stakeholder groups. According to the authors, the businesses realize not all principles in an integral way in their activities that is why fragmentation of corporate social responsibility components is experienced. Pedersen [25] study results show that the industrial companies constantly experience stakeholder requirements, apply appropriate strategies in management and tend to be more active in the implementation of corporate social responsibility. Homburg et al. [26], based on the instrumental stakeholder theory, studied corporate social responsibility obligations

influence on increasing customer loyalty and confidence. Dougherty and Olsen [27] found that the local culture is a key variable in the implementation of corporate social responsibility, adapting to local conditions, and the efficiency of corporate social responsibility implementation increases. In the social empathy model, Segal [28] defined social empathy as the ability to more deeply understand the people, living situations, which contribute to the achievement of social and economic justice in the community in social work. According to the author, social empathy creates a base of an effective social policy. Lee [29] presented the personnel and social responsibility model used in educational organizations.

The level of corporate social responsibility components: *the environment area (the integration of legislation regulating environmental protection into the company's operations, taking responsibility, ecological risk management, pollution reduction, improvement of activities operations, taking into account the changing options of nature saving indicators, continuous monitoring, the anticipation, and execution of necessary changes).* Delmas et al. [30] defined the relationship between the environmental protection and financial results, proposed to integrate environmental protection indicators into corporate social responsibility analysis. Claydon [31] analyzes the significance of corporate social responsibility sustainability model. Millon [32], describing the corporate social responsibility sustainability model, indicated that there is a direct connection between sustainability and social responsibility, because the long-term well-being depends on the well-being of stakeholders, including employees, suppliers, customers, and ensures continuous access to natural resources, the natural environment in which the company can survive and thrive. Valdes-Vasquez and Klotz [33] presented a conceptual sustainability model that consists of four parts (social sustainability, community involvement, corporate social responsibility, and safety) and presented teaching methods how to introduce social sustainability.

Corporate social responsibility deployment models. Jenkins [34] adapted [35] seven steps implementation model of corporate social responsibility by forming a five-step deployment model in small and medium-sized companies which is characterized by cyclic recurrence, feedback, integrates strategy, training, evaluation of results, and provides feedback. Tung and Mourali [36] formed a dynamic corporate social responsibility implementation model applicable to the activities of large companies, which highlights the role of companies, industry, and consumers. According to the authors, the consumer pressure creates conditions for the whole sector standardization while introducing the concept of corporate social responsibility. In Pedersen and Gwozdz's [37] corporate social responsibility deployment model based on practice, the importance of awareness of the role of business in society and corporate social responsibility practice application is highlighted by reducing the gap between the company's behavior and stakeholder expectations. In the social empathy model, Thornton and Byrd [38] analyzed the implementation of corporate social responsibility and decision-making in small enterprises, presented the prevailing mental model that states that corporate social responsibility solutions are conditioned by the owners' experience, personal values, and social norms. Shum and Yam [39], based on Carroll's pyramid, developed a structural model in order to identify the key factors and their interaction that affects to economically motivate leaders to take voluntary corporate social responsibility activities. The empirical results showed that the managers tend more to engage in voluntary corporate social responsibility activities and social welfare when appropriate legal and ethical control measures are put in the management. Vilkė [40] analyzed

the state's role in the promotion of social responsibility implementation processes and created the model of increasing company's social responsibility implementation effectiveness in Lithuania, involving local self-government.

3. Theoretical-hypothetical model of determining management culture level in order to implement corporate social responsibility

This is a theoretical concept that demonstrates how management culture and its development can serve solving corporate social responsibility objectives. Before starting the formation of the model of management culture determination level in order to implement corporate social responsibility, the analysis of connection between management culture and social responsibility essential principles was made, based on the components of previously reviewed scientific papers and management culture and corporate social responsibility concepts (**Figure 1**). After analysis of corporate social responsibility and management culture connection, management culture instrumentality emerged in order to realize the principles of social responsibility. Therefore, corporate social responsibility commitments are presented as objectives which could be dealt with high level management culture.

This section accentuates corporate social responsibility imperative to actively participate in social responsibility policy change processes, with the emphasis on a significant role of initiatives in shaping changes not only for individual companies, but also reflecting on national policy developments. As shown in **Figure 1**, connection between management culture and social responsibility are disclosed through certain obligations guidelines. In order to improve the community's quality of life, the component of civic responsibility is especially important in conjunction with the management specifics. Raising the commitment to act in accordance with the set rules, the components of observing laws and following the requirements are naturally highlighted. When behaving fairly and correctly in order to prevent every damage, the attention is focused on ethics, self-improvement, and aspects of following moral principles. In order to meet the commitment to satisfy shareholders' interests, the components of profitability, processes organization, and supply are distinguished. In addition, it is important to reflect these processes on the moral ethical aspects.

The theoretical-hypothetical model is formed generally as a four-step sequence, after that, when the shareholders decide to assess the situation, management staff is included, the employees are included and external consultants are attracted. The model includes the following main steps: data collection, information assessment, decision-making, and changes (at all stages maintaining the feedback and adjusting) (**Figure 2**).

Separate fragments of the model are presented below. **Figure 3** visualizes the initial phase consisting of the shareholders' decision, examination of the situation, and involving employees belonging to different links into the process.

Shareholders' decision. In the context of corporate social responsibility, the managers, among other things, must respect the economic responsibility requirements. Managers of organizations are

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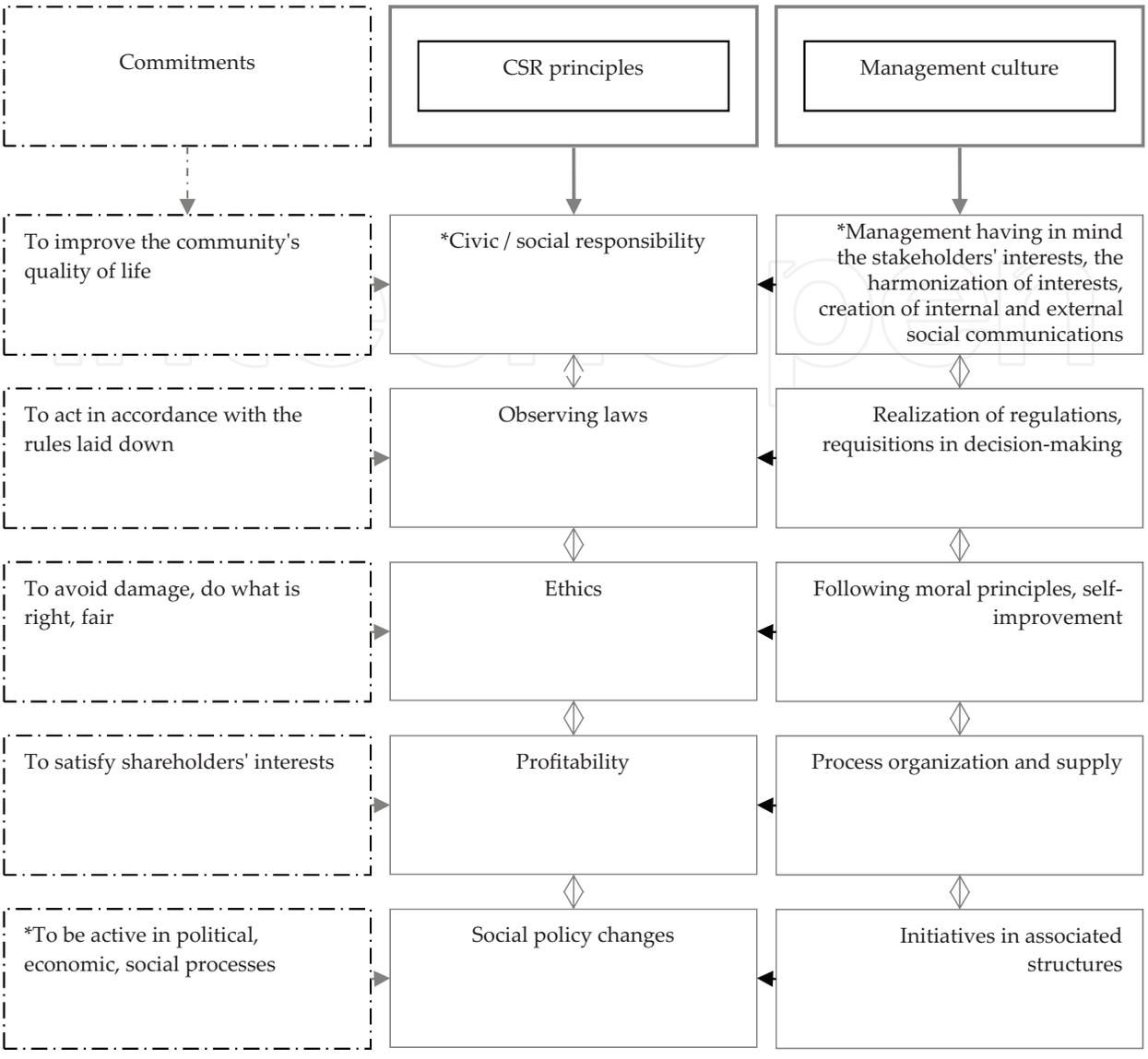


Figure 1. Management culture and social responsibility connection in the context of commitments. *Source:* Compiled by R. Andriukaitienė [4]. *Supplemented by P. Žukauskas and J. Vveinhardt.

not fully independent in making their decisions, except in those cases when they are managers of a controlling portfolio of shares, but also in this case, they are forced to assess the interests of minority shareholders.

Shareholders' decision plays a crucial role, as at this stage the process initiation is already the result of critical moral and economic interests mass set and social and financial consequences can be designed, because there are a wide range of stakeholders inside the organization and their expectations, material, human resources, and so on included. This decision is encouraged by both internal and external factors and their combinations: internal and external stakeholders, socializing in community (social capital meaning awareness and accumulation), and commercial. In this case, a voluntary action named by the noun "involvement" is emphasized. Thus, the share capital managers have the task of finding a consensus between personal and

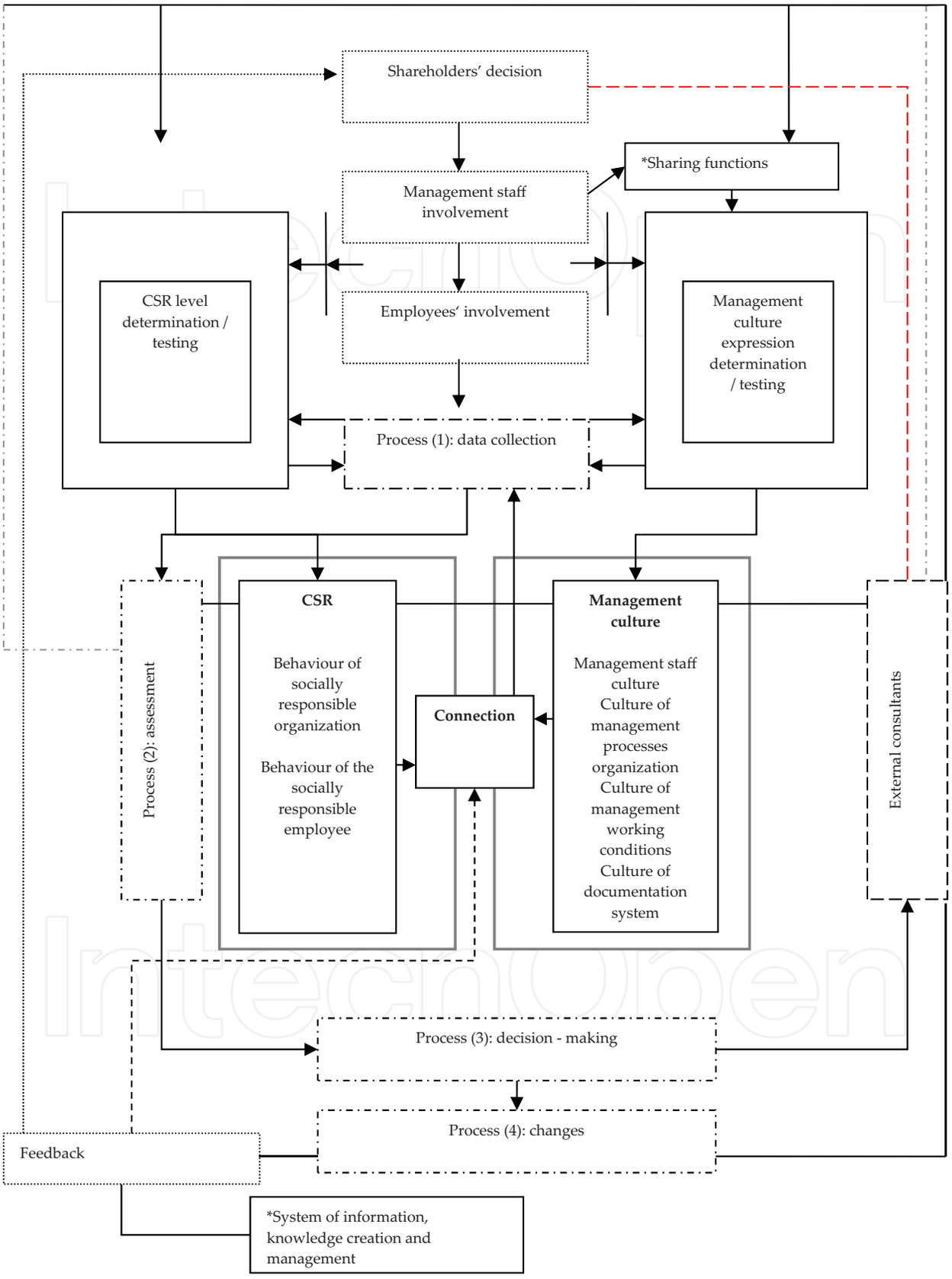


Figure 2. Model of determination of management culture level in order to implement corporate social responsibility. *Source:* Compiled by R. Andriukaitienė [4]. *Supplemented by P. Žukauskas and J. Vveinhardt.

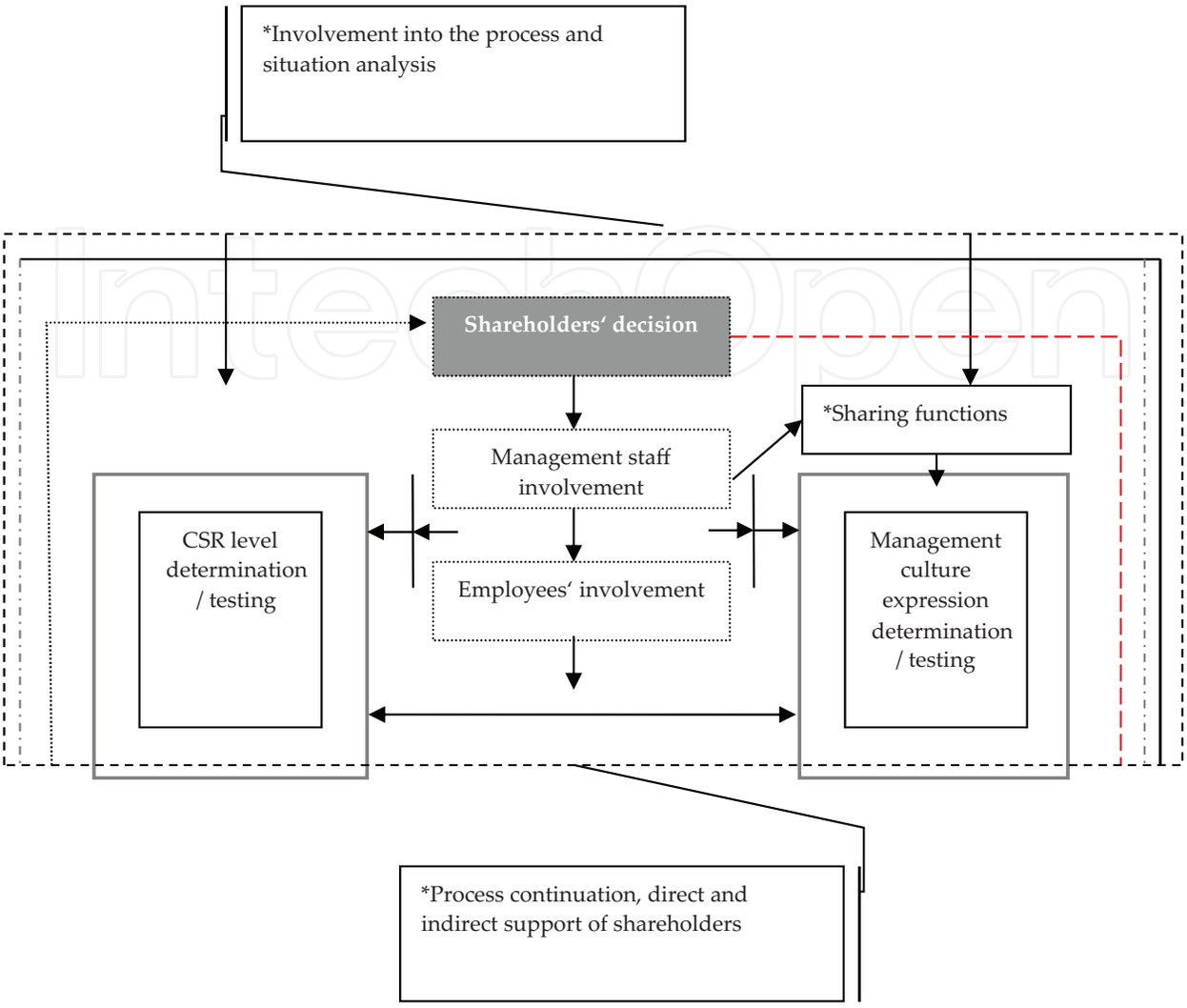


Figure 3. Fragment of the model of management culture level determination in order to implement corporate social responsibility: shareholders decision. *Source:* Compiled by the authors.

public interests. It is often guided by internal feeling and/or available social competence, but it is useful to use objective methods which when used define stakeholder groups, their expectations and values. It is useful to carry this out at an early stage in order to prevent future internal contradictions which would have a negative impact on corporate social responsibility implementation processes. To successfully develop these processes, direct (decisions) and indirect company shareholders' support is required (**Figure 4**).

The aim of attracting external consultants (experts) is argued with the purpose of obtaining objective information, its independent assessment and presentation of decision-guidance package. When analyzing and evaluating the situation several approaches are possible which have both advantages and disadvantages.

First, the evaluation can be performed by using their skilled staff specialists if the resource is available. However, there are several threats: lack of professionalism of the organizers and

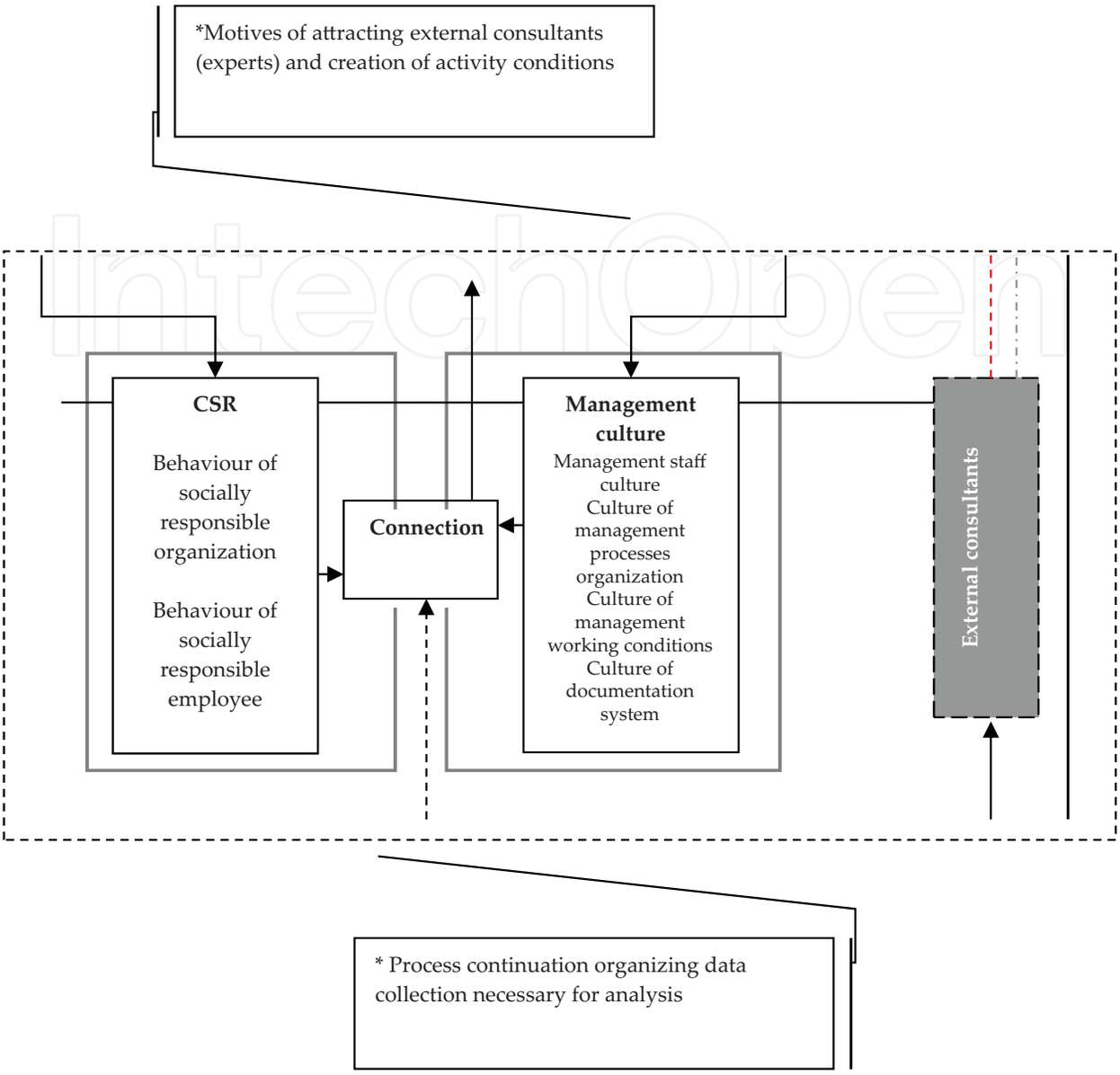


Figure 4. Fragment of the model of management culture level determination in order to implement corporate social responsibility: attraction of external consultants. *Source:* Compiled by the authors.

subjective bias, and limited openness of the respondents when giving evaluation, as there may be fear that information may "leak" to management.

Second, previously mentioned threats may be avoided by inviting consultants (experts) from outside. However, the organizations, especially the small ones, still have the actual service price issue. Therefore, the first option may be given priority that is an attempt to clarify the situation "on their own." In practice, there is a vivid dangerous stereotyped attitude that the manager and/or owner "knows best."

Third, it is possible to use external consultants and internal resources could be invoked only when analyzing the aggregated data (after the collection of information), thus partially saving direct costs. But here again, there is an issue of a company's internal resources competence.

Selecting the optimal solution variant, there is transition to the next step: the collection of information (**Figure 5**).

Information collection. At this stage, the questionnaire is filled in; it should be performed by people who are not linked to an organization either by hierarchical or capital connections (i.e., independent experts). Information is collected with individual claims-indicators that are particularized in the instrument of corporate social responsibility and the management culture is described and justified in the methodological part of the monograph and summarized in the model, presenting connection and interdependencies.

Attention should be drawn to the fact that the employees should be motivated to participate voluntarily in the research. One of the strongest motives: a guarantee that the position expressed or their opinion will affect positive changes. This task becomes complex in organizations where there is a strong distrust between subordinates and management staff, also in organizations where there is an authoritarian style of management. Among other things, the employees should be given favorable conditions to fill in the questionnaire. The task of

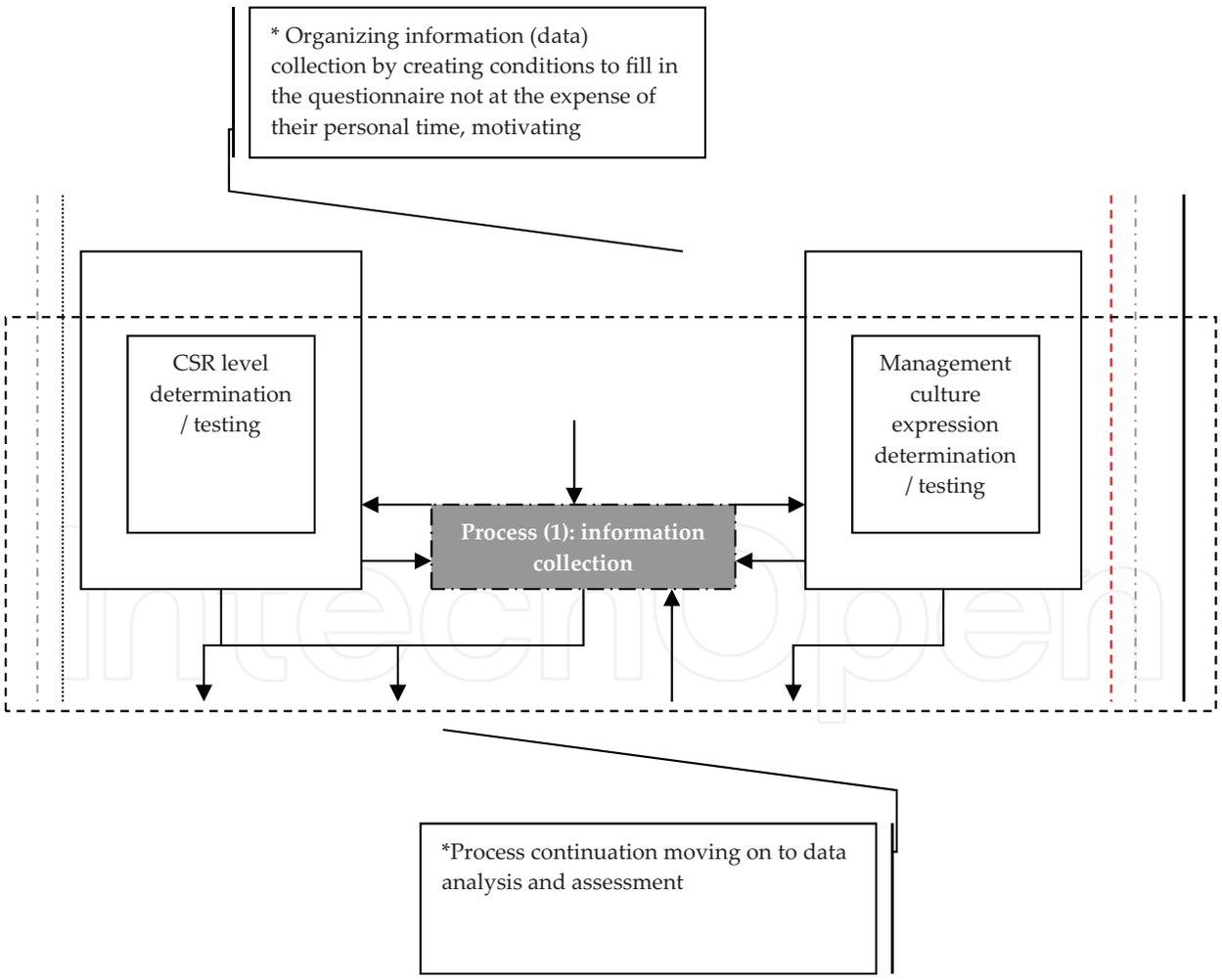


Figure 5. Fragment of the model of management culture level determination in order to implement corporate social responsibility: information collection. *Source:* Compiled by the authors.

management staff is to organize the process so that it does not affect the production (services) process, privacy, physical, and emotional disturbances should be avoided, not abusing employees' personal time meant for rest. By the way, respect of these circumstances not only determines the reliability of the data, but can also be one of the signs that the organization is determined to be socially responsible in the contents of their activities. The next stage: the assessment of the data collected (**Figure 6**).

Assessment. This stage of the process, for reasons of simplicity and visual clarity, is presented in the model by conditional generalized *assessment* name, but also includes the systematization of the data and analysis. At this stage, the state of the organization's management culture and social responsibility is assessed, correlation between individual parts, scales, and subscales is established, regression analysis is performed and so on, and later changes are modeled. Personnel office specialists of the organization (if there is such service) may be involved, as

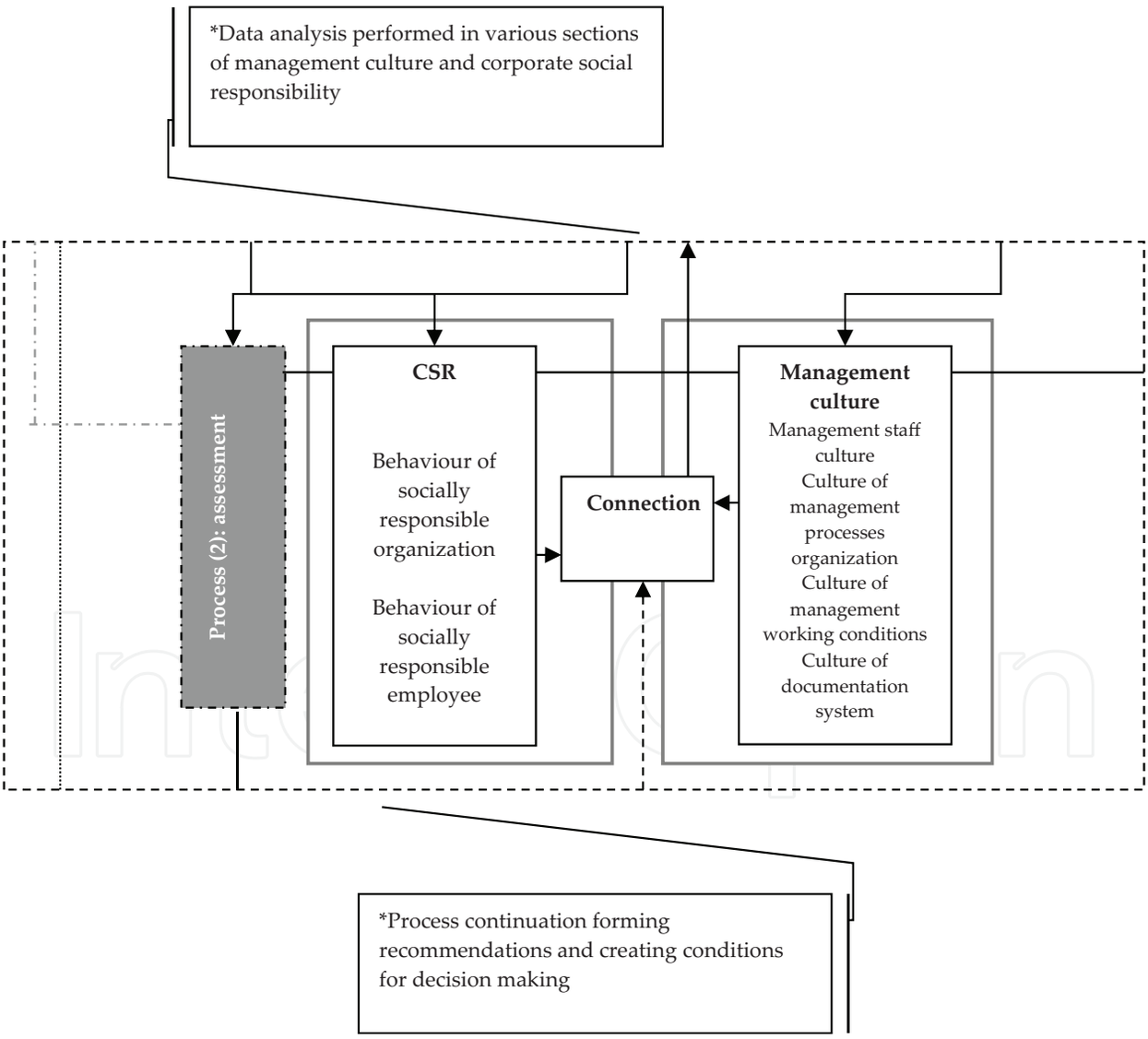


Figure 6. Fragment of the model of management culture level determination in order to implement corporate social responsibility: Assessment. *Source:* Compiled by the authors.

well as management staff representatives who may answer the questions emerging to external consultants (experts), but would not have a direct impact on the content of guidance package that is constructed in the next phase. The stage ends with adoption of recommendations for necessary changes and the creation of conditions for decision-making (**Figure 7**).

Decision-making. Package of decisions (a created plan) with statistical models providing the management culture changes, in relation to the assessment of the social responsibility is presented and approved by the organization's managers. At the same time, solutions are intended to be linked that would initiate management and corporate social responsibility changes. It is not only important that the decisions are implemented in a complex, systematic way, but also all the company's staff is included. Moreover, the factors should be taken into account that may interfere with decisions and implementation of changes. These factors may

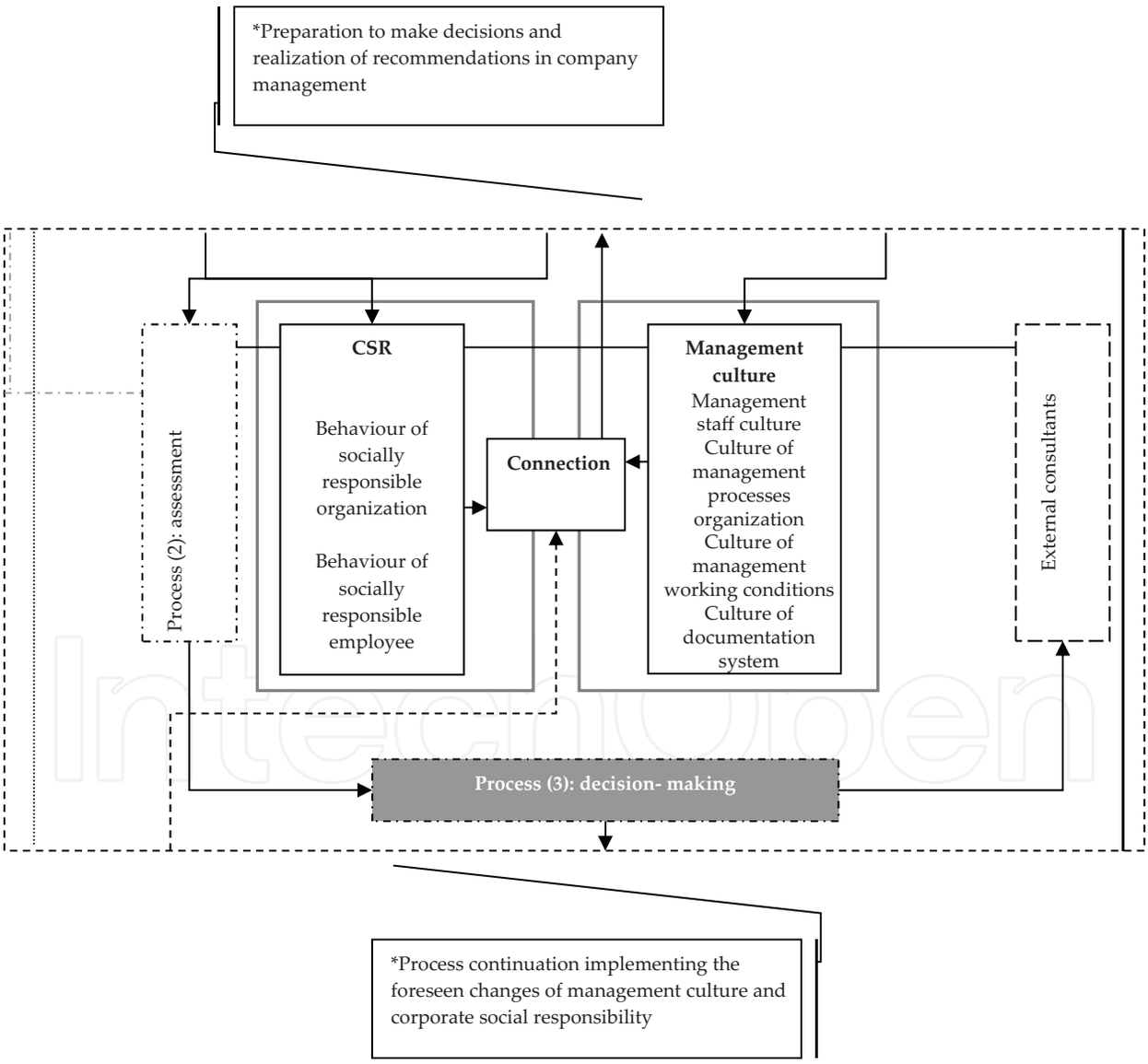


Figure 7. Fragment of the model of management culture level determination in order to implement corporate social responsibility: decision-making. *Source:* Compiled by the authors.

become apparent when researching the management culture (for example, competence of managers). It should be noted that at this stage, the theoretical-hypothetical model is discussed, that is why practical steps are presented and discussed in management decision section (**Figure 8**).

Changes. These are the intermediate and final results implementing management decisions. The duration depends on many factors, such as the state of management culture and corporate social responsibility, efficiency of the implementation of decisions, motives of various levels of

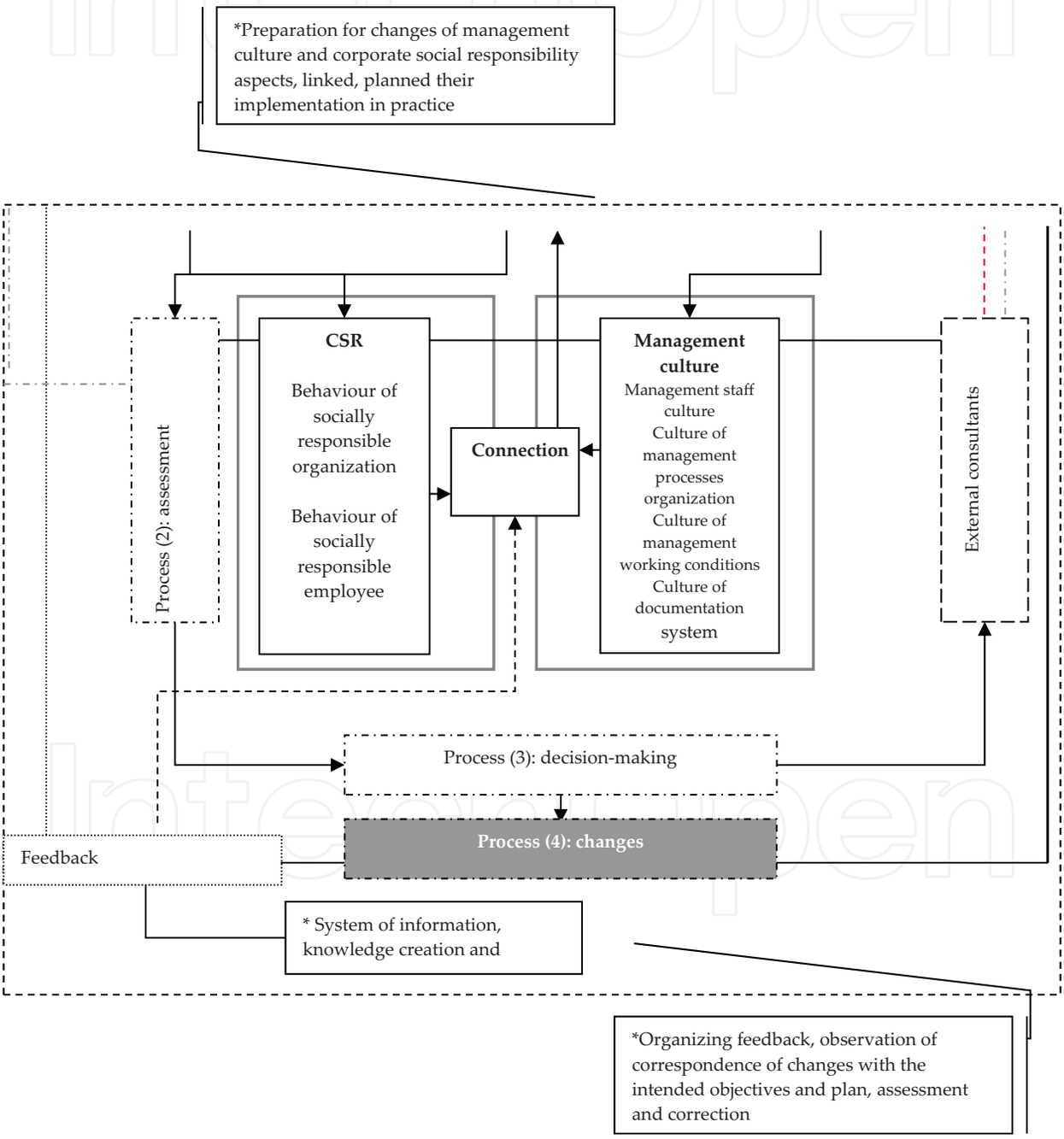


Figure 8. Fragment of the model of management culture level determination in order to implement corporate social responsibility: changes. *Source:* Compiled by the authors.

employees, the efforts to minimize potential resistance to changes, and so on. Implementation of decisions in order for changes consists of two parts. *First* are management culture changes.

In the absence of further decisions on social responsibility, these decisions can be used as an internal management system optimization. *Second*, solution of corporate social responsibility problems of the established companies and implementation of initiatives which must be linked to the management culture development. The essential condition is the entire complex decision-making, taking into account changes in management culture that would integrate internal processes, systematically changing approach to social responsibility at the organization. Otherwise, corporate social responsibility initiatives may remain of declaratory nature and not become a cultural self of the company.

Although this chapter presents a theoretical-hypothetical model, management culture, and corporate social responsibility connection which is proven by statistical methods are described in other part of the monograph.

When analyzing the model (**Figure 2**), there is a possibility to raise a question for discussion, why external stakeholders are not included. *First*, the aim is to assess the organization's management culture, and therefore, people who are directly involved in internal processes within the organization are included, that is, the whole system the functionality of which is being evaluated. *Second*, external stakeholders' feedback can be valuable, but the aim is to establish not the organization's, as socially responsible, acceptance where the available image may affect assessments. In other words, assessments can only be a certain outside projection of the activity, which was not foreseen when raising the aim of this work.

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