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Chapter

CSR: A Moral Obligation or a Strategic Behavior?

Sourour Hamza and Anis Jarboui

Abstract

The CSR concept has grown tremendously in importance and significance. Firms have become more and more motivated to become socially responsible. The CSR initiatives have often been considered as driven by the moral imperative to undertake activities that are good for society and that enable the individual to act as a good corporate citizen. However, because of recent scandals, the concept of strategic CSR has been developed. Researchers have discussed the idea of CSR as a strategic behavior and denoted that such concept could be strategically involved. As the moral motive views CSR as a moral obligation (duty), the strategic motive holds that CSR contributes to the firm's long-term benefits. The literature distinguishes between two main CSR strategies: Symbolic and substantive. While the substantive CSR involves actual and real changes implying tangible activities using the firm's resources, the symbolic CSR refers to social or environmental initiatives that a firm undertakes within an impression management context to show ceremonial conformity and appear to fulfill society's expectations without costs or changes in the business processes. Indeed, the Greenwashing concept is often used to indicate the divergence between symbolic (talk) and substantive (walk) actions.

Keywords: strategic CSR, moral obligation, symbolic actions, substantive actions, greenwashing, impression management

1. Introduction

CSR has become a commonly used concept referring to the process by which organizations describe their commitment and contribution to society through the management of economic, social and environmental impacts of their operations. As a dynamic concept, CSR continues to grow in importance and significance which prevents a universal definition of CSR especially when considering the specificity of the context in which it occurs.

Over the last decade, societal issues have been increasingly considered by various stakeholders when making decisions. In response, firms have started to implement CSR initiatives to meet society's demands. In fact, debates around CSR have been developed to focus more on its operationalization, motives and strategies than on the concept itself. Actually, by definition CSR refers to the moral conviction according to which firms have a moral duty towards society in which they operate. In the light of the moral perspective, CSR is therefore driven by intrinsic motives such as moral rules and personal values considering CSR as an end rather than a mean.

However, recent scandals have stimulated academics to focus on the idea of a strategic CSR and the concrete motives underlying the CSR attitude that is still

considered as a puzzle. Attention has been paid to understand why or why not firm act in a socially responsible way. As result, besides the CSR moral dimension, prior studies have also considered, the strategic dimension according to which CSR is a means and an instrument driven by extrinsic motives to achieve firm's goals. I In the light of the CSR strategic dimension, the literature distinguish the substantive CSR actions from the symbolic ones according to the degree of implementation and the goal alignment with the various stakeholders and describe the divergence between those actions as greenwashing strategies.

Whether an end or a means, substantively or symbolically implemented, CSR was explored through this book chapter in order to pinpoint the CSR attitude, looking first at the evolution of the CSR concept and the absence of a universal definition and then determining the motives that drive this socially responsible behavior. In particular, it established a clear distinction between intrinsic and extrinsic motives. Then it dealt with CSR as a moral duty exploring the Kantian moral philosophy and presenting the CSR moral dimension. Finally we described the CSR strategic idea by exploring the CSR substantive and symbolic strategies and the divergence between them called greenwashing strategy. The chapter concludes with a presentation of a comprehensive conceptual model of CSR.

2. CSR evolution

There is no doubt that CSR has witnessed a steady growth in importance and significance, which enabled academics to admit a universal definition of CSR, especially when considering the specificity of the context in which it occurs. In the present section, the first subsection highlighted the absence of a universal definition of CSR because of its multidimensional and dynamic character. The second subsection reviewed the evolution of the CSR over time. And the third subsection dealt with CSR motivations.

2.1 The absence of a universal definition

The first definition of social responsibility was provided in 1953 by Bowen in his book entitled "Social Responsibilities of the Businessman" as "the obligation of a businessman 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" [1]. This definition has been subject to a series of refinements and redefinitions that enriched the CSR meaning [2].

In 1979, Carroll defines CSR as "the social responsibility of business that encompasses the economic, legal, ethical and discretionary expectations society has of organizations at a given point in time" [3]. In 1983, he provided one of the most popular definitions of CSR stating that "CSR involves the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive. To be socially responsible then means that profitability and obedience to the law are foremost conditions when discussing the firm's ethics and the extent to which it supports the society in which it exists with the contribution of money, time and talent" [4].

Since then, several enrichments and modifications have occurred on CSR. In fact, the absence of a consensus on the definition of CSR has resulted in a multitude of definitions. Carroll [5] notes that in one study conducted by Dahlsrud in 2006, 37 definitions of CSR have been identified and analyzed and that the study did not capture all of them [6].

Despite the variety of CSR definitions provided over the last 60 years, the fundamental idea that recurs from one definition to another is about the firm's commitment to behave properly, fairly and responsibly in order to contribute to economic, social and environmental development.

Despite all the debates and efforts to define CSR and specify what its real meaning, it has no unique universal definition since each definition is related to a specific context [5, 7–9]. In addition, it also has an interchangeable character with other terminologies like "corporate sustainability", "corporate citizenship" and "the ethical corporation" [10].

The works in the literature dealing with CSR and its meaning started in the United States. Later, many developing countries around the world embraced the idea under different names and in one form or another. It is this worldwide growth of interest in CSR that made it important and significant.

2.2 CSR: an evolving concept

The CSR's origins date back to the 1950s especially with the publication of Howard R. Bowen's book in 1953 announcing the modern era of CSR [5, 11]. In the 1980s, further themes related to CSR dominated the era such as the stakeholders' theory, CSR performance and business ethics. In the beginning of the 1990s, the CSR concept expanded with the implementation of the strategic dimension, according to which firms intentionally consider and stakeholders' interest to gain potential competitive advantages. In fact, many empirical studies highlight that CSR may enhance the firm's financial performance, on the one hand, and reduce its business risks, on the other, [12, 13].

With globalization and digitalization firms had to comply with the changing social requirements. In fact, the complexity of the environment caused by globalization made firms easily exposed to diversified, contradictory and potential social expectations. Digitalization has made the community influence easier and the new technologies have posed new challenges related to the interaction between human and non-human actors [14, 15].

Therefore, CSR has emerged as a theme of substantial and progressive relevance, which emphasizes its dynamic and evolving nature. Carroll [5] states that there has been an explosion of rigorous theory and research on CSR across many disciplines and this is expected to continue and grow. In the light of a strategic CSR idea, several studies focus on factors driving the CSR strategy trying to highlight the motivations that determine CSR attitude.

Furthermore, scandals like the one that hit Volkswagen in 2015 have shown that the growing attention to CSR does not prove a real change in business practices. In fact, researchers have tried to identify the reasons why managers respond to social issues in different ways.

3. CSR motivations

Several studies have been conducted in order to investigate and identify the real underlying motives of CSR motivations, rather considered as an academic puzzle [16]. Attention has been paid to understand why or why not companies and managers act in socially responsible ways.

Prior studies have proposed some different ways of thinking about CSR motivation including, whether motivation arises from the outside (extrinsic) or the inside (intrinsic) of the individual.

3.1 Extrinsic motives

Extrinsic motives occur when the executives are motivated to behave in a socially responsible way in order to gain advantage in return or to avoid punishments. Therefore, executives may act responsibly for various reasons. Considering the instrumental theories, CSR has been considered as a mere instrument to achieve economic objectives and create wealth [17]. Many of the previously conducted studies have dealt with the financial motives according to which CSR contributes to the long term financial performance of the firm [18]. Several empirical investigations find a positive relationship between CSR and profitability [19], and shareholders' value [20]. A good number of these studies revealed that CSR is considered as an instrument to achieve economic goals. Executives often resort to CSR to reduce costs [21], increase sales and market share by differentiating the firm from competitors and influencing social impression [19, 20], gain consumer support and enhance the firm's reputation [22], and ultimately facilitate the positioning of their products in international markets [23].

While the instrumental theories consider only the economics aspects of the interaction between business and society according to which only the social activity that increases profits should be considered, the political theories focus on CSR as a duty towards society rather than an opportunity [24, 25]. This leads the firm to accept social duties and rights and participate in some social cooperation [17]. As a social institution, firms have to use business power in a responsible way in order to maintain power and legitimacy. Stakeholders should be treated as an end and not a means to something else.

In addition to the instrumental and political theories, the integrative theories insist that firms should integrate social demands in their policies since they depend on society to exist, continue and grow. Thereby, social demands should be taken into account and integrated in such a way that a firm operates in accordance with social values [17]. Consequently, firms have to value to societal, NGOs and regulatory pressure bodies.

Furthermore, there are still some other motivations that are closely tied to the firm's characteristic that may be considered as CSR drivers. Among these, we can point out the firm's size and its industrial sector. Large firms tend to be more visible, so, they are more likely to be actively involved in CSR activities because highly visible firms are under greater pressure to contribute more to socially responsible activities than firms with lower visibility [26–30]. Indeed, polluting industries are usually more sensitive to CSR since they are directly involved in environmental issues [31] and their economic activities result in a negative environmental impact [32–35].

3.2 Intrinsic motives

The intrinsic motivation arises from the inside and occurs when engaging in a behavior or an activity because it is personally rewarding and for its own sake rather than for an external reward. Some empirical studies highlight that executives are significantly more driven by intrinsic motivation than by the extrinsic ones [18]. The intrinsic motives can be considered as non-financial ones that perceive CSR as an end in itself making managers consider such a responsibility for non-financial reasons. The personal values and beliefs may encourage managers to act in a responsible way and for the well-being of others.

While the extrinsic motives consider CSR as an opportunity to gain an advantage in return, the intrinsic ones perceive CSR as an altruistic concern with the

well-being of others or as a moral obligation (duty) [36]. From religious and ethical principles, the individual feels obliged to do right and good something even if it is not enjoyable and requires an effort that people might not undertake unless the act is dictated by religion or morality. Moreover, managers may contribute to CSR to express their altruism. They seem to enjoy contributing to the common good of society and helping others for the sake of their well-being [18].

Whether the manager is intrinsically or extrinsically motivated is often hard to determine. Some research works argue that firms which are intrinsically motivated to CSR are more likely to invest in both increasing CSR strengths and in decreasing CSR concerns. However, firms that look for economic advantages would be concerned only by a CSR investment that maximizes profits [18, 37].

4. CSR: a moral obligation

Focusing on CSR from a moral viewpoint implies that managers have a duty/obligation towards their stakeholders to act in a responsibly way. The moral duty to be socially responsible can be derived from religious or ethical principles of a moral philosophy. According to Kant's moral philosophy, these actions must be driven by a sense of duty to be morally valuable. To further discuss the CSR's moral perspective, it is imperative to explore the Kantian moral philosophy.

4.1 CSR according to Kant's moral philosophy

Morally speaking, CSR is an act of reciprocity according to which the firm has duty/obligation towards its stakeholders. Kant considers duty or doing what is right for its own sake as the foundation of morality. He argues that only actions that emanate from a sense of duty can be considered as having a moral worth. According to the Kantian moral philosophy, moral criteria are categorical imperatives. They are also unconditional, absolute and irrespective in consequences [38].

As a result, moral actions do not have to be justified by any reasons or theirs consequences except for their own sake. So, firms should simply show societal concerns because it is just the right thing to do and not because they would like to enhance their business fortunes or reputation. According to Kant, every human being has moral rights and everyone should be well treated and have the correlative duty to treat others in a good way.

Consequently, the responsibility to engage in CSR may lose its moral value if it is achieved because it brings beneficial returns or because society or governments require it. It must be driven by the sense of duty and must not be imposed by orders or legislations. Thus, enforcing CSR would be considered immoral since it would violate the moral rights of the decision maker to freely choose whether to consider societal issues and solve society's problems or not. Kant pinpoints the freedom of human beings and considers that everyone's existence as a rational and free person should be promoted. He defends the idea according to which humanity should be treated as an end and not as a means. Therefore, enforcing CSR may lead to its manipulation to achieve economic goals and self-interest motives and, consequently, CSR would shift from morality to immorality.

However, Kant's moral philosophy is criticized for being narrow and inadequate to deal with different issues morally [39]. According to Kant being ethical is following a set of absolute moral rules without alternatives for exceptions, neglecting moral emotions like sympathy.

4.2 Moral CSR

As a moral duty, CSR should be accepted as an ethical obligation rather than any other consideration. This perspective is based on values that highlight the right thing to do or the obligation to create a good society. Therefore, the intrinsic motives enhance the CSR behavior as long as managers perceive CSR as a moral duty they should fulfill [40].

Besides the economic and legal responsibilities established by Caroll 1979, firms have an ethical responsibility by doing what is moral, just and fair and philanthropic to benefit society by voluntary, educational, social and cultural projects. However, managers do not carefully consider the consequences of an action before taking decisions (whether it is good or not); rather, their values, gut feelings and affective reactions are also involved to shape their moral judgments [41].

Moral psychologists have focused on the role of reasoning (cognition) when facing social dilemmas [42]. In fact, managers' responses to moral and ethical issues depend on their individual characteristics in interpreting and dealing with societal problems whenever cognition is involved. Kohlgerb [42] considers reasoning as the principle foundation of a moral judgment. When investigating social behavior, Crilly et al. [43] explore four types of reasoning drawing on Kohlberg's [42] and Carroll's [3] studies such as: economic, legal, moral and reputation-based reasoning.

However, moral reasoning differs from other forms of reasoning since it is guided by moral rules and knowledge that have been stored in the memory as moral schemas [44]. Prior research highlights that moral reasoning influences significantly ethical decisions [45] and decreases cheating [46]. A study conducted by Crilly et al. [43] reveals a positive and significant association between CSR behavior and moral reasoning. In fact, managers who respect moral rules and ethical principles are more likely to act in a responsible way. A moral decision is a response to a moral dilemma according to which a response choice is required for a situation to which moral rules are attached [44]. Furthermore, Jones [47] argue that an ethical decision emanates from an emotional component that is essential to admit a moral issue. Moral decisions are stimulated by moral affect including shame and sympathy [43].

5. CSR: a strategic behavior

While moral CSR arises from intrinsic motives, personal values and moral rules, strategic CSR originates in extrinsic motives. As for CSR as a strategic behavior, the literature distinguishes two ways for firms to implement CSR: substantively or symbolically.

5.1 CSR as a substantive strategy

CSR's substantive actions imply real actions taken by the firms to meet the stakeholders' expectations and demands, which require real and actual changes in core practices, firm's objectives, decision making process and corporate culture. Substantive strategy seeks to reconcile the economic goals of the firm with requirements from various societal stakeholders. So, the substantive CSR actions involve real changes at the operational level, which generally implies activities requiring the use of the firms' resources [48]. Indeed, substantive actions may influence the firm's productivity and litigation risks [19] but they imply large costs for the firm [49].

Real CSR actions are driven by extrinsic motives such as achieving economic objectives, reducing conflicts, responding to social pressure and enhancing the

firm's reputation. In fact, in a competitive context, proactive and substantive actions such as investment in environmental innovation, participation in collective corporate political strategies and structural changes in the firm which improve the environmental and social performance may reinforce firm's reputation and competitiveness.

Firms may deal with societal issues substantively either because the firms is proactive, and so it can anticipate social demands, or because it responds positively to the environment constraints, and therefore establishes concrete measures integrated to the firm's strategy. So firms performing mainly substantive actions follow a "mere walk" strategy.

CSR's substantive strategies induce concrete changes in the daily activities of the firm to lower its social and environmental impacts and realign its strategic objectives to the new societal commitments. This will improve the firm's societal performance despite the disruption of the internal flexibility [50].

Consequently, CSR as a substantive action differs from the moral CSR. In fact, the Moral alternative considers CSR as an end whereas CSR's substantive strategy deals with CSR as a mean to achieve some goals. Besides it differs from the symbolic actions in the implementation degree and the goal alignments [51–54].

5.2 CSR as a symbolic strategy

Unlike the substantive perspective of CSR, the symbolic CSR does not imply concrete changes at an operational level. While substantive actions involve real changes that imply tangible activities, symbolic actions are described as actions related to CSR taken by a firm to show ceremonial conformity within an impression management context. CSR is just about appearing to fulfill stakeholders' demands without the need to undertake any change in the business process.

CSR as a symbolic strategy may occur either when firms do not involve any effective changes within the firm's operational process or when undertaking limited measures within a passive strategy. In fact, such initiative deals with CSR as a means to achieve the firms' goals by managing the impression of various stakeholders to appear as socially responsible acting and caring for societal issues.

Additionally, from a symbolic point of view, researchers have dealt with CSR as an effective tool of attention deflection especially the abuse of CSR communication for impression management goals [55, 56]. In order to obtain social its legitimacy [48], to improve that stakeholders' trust [57], and enhance the firm's reputation, a manager may engage in a symbolic initiative and create of a CSR-façade. Indeed, the firms' use of impression management within symbolic CSR has been described as an instrument used to control the firm's image through social interactions.

Furthermore, firms are supposed to issue CSR reports to communicate their societal activities in response to the stakeholders' demands. However, CSR communication has been accused of being superficial, insincere and manipulative. Because of the lack of an enforced reporting framework [58], CSR reports have often been treated as an impression management means to manipulate information users.

In a narrative reporting context, impression management occurs simply when there is an attempt to influence the reader's perception of firms' performances. A study conducted by Brennan and Merkel [59] states the presence of a positive bias in Enron's annual report before its collapse in order to influence the readers rather than provide supplementary useful information.

Even though the disclosure regulations provide some rules on what to disclose, the wording remains arbitrary [60]. The impression management in a narrative report, such as sustainable report, involves communication choices i.e. thematic, reading ease and rhetorical manipulation [61]. Indeed, firms may selectively

disclose information in order to distort the users' perception towards firms' achievement.

Focusing on the thematic manipulation, tone management (optimistic/pessimistic) aims to obfuscate poor performances and bad news and emphasize positive ones. Tone management is described as the choice of tone level in a document that is incommensurate with actual quantitative information. Impression management, in particular, tone management in CSR reporting derives from CSR symbolic practices. Besides, empirical studies support the idea according to which linguistic features may reflect discretionary practices and CSR attitudes of the firm (substantive/symbolic). They highlight the importance of the linguistic features to explore the credibility of corporate disclosure and to reveal corporate reporting strategies [62]. Consequently, the CSR report quality is suspected while investors rely on being informed about societal performance. Therefore, users should consider the impression management initiative when interpreting societal information.

5.3 The greenwashing

The "greenwashing" concept is seriously considered when exploring CSR through an impression management viewpoint. Greenwashing" is described in the literature as the gap or the divergence between CSR substantive actions and symbolic actions. In sum, symbolic and substantive actions differ on the implementation degree. A firm may engage in symbolic rather than substantive action which derives from a "mere talk" strategy commonly called as greenwashing or decoupling strategy [63].

As a symbolic strategy, decoupling refers to the disconnection between structures and the firms' activities, the creation of an appearance of complying with stakeholders' expectation and the adoption of a particular management process without really doing so [55]. Indeed, decoupling implies that firms implement symbolic displays while internal practices remain unchanged. It is a little more than empty words or simply talk without real actions [64].

Greenwashing is presented as the inadequate and abusive use of CSR in order to create a green image of the firm to mitigate the stakeholders' perceptions and deviate attentions from bad performances, discretionary and unethical practices. Bowen considers greenwashing as "a specific subset of symbolic corporate environmentalism in which the changes are both "merely symbolic" and deliberately so" [65], p. 3.

As an umbrella term, greenwashing encompasses various forms of misleading namely selective disclosures and misleading narratives and discourses. As a greenwashing variety, selective disclosure is the most widely investigated form according to which positive attributes are disclosed while negative impacts are ignored. Besides, a misleading narrative and discourse is about using rhetorical strategies applied to narrative reports to shape the audience's evaluative beliefs about a firm's societal performance and avoid accusations of greenwash. In sum, greenwashing is about creating positive perceptions about a poor performance that is driven by extrinsic motives, in particular, self-serving motives rather than society-serving motives.

6. CSR: a comprehensive conceptual model

As described above, CSR has emerged as a theme of progressive relevance which highlights its evolving and dynamic feature implying a necessary revision of the CSR definitions, motivations and strategies.

Within this context, it seems useful to present a conceptual model of CSR which describes the motives, attitudes, perspectives and strategies of CSR. Based on previous research conducted by Garriga and Melé [17], Graafland and Mazereeuw-Van [18] and the RDAP scale (Clarkson) [66, 67] adopted from a well-known classification on CSR and based on concepts identified by Carroll [3] and Wartick and Cochran [68]. The RDAP continuum model is often used to describe CSR strategies. The conceptual model that appears in **Figure 1**, describes four components: (1) CSR motives, (2) CSR attitudes, (3) CSR perspectives (4) CSR strategies.

CSR motives in **Figure 1** are categorized into extrinsic motives which arise from the outside of the individual (outsider pressures, financial motives, reputation, legitimacy ...) and intrinsic motives (personal values, convictions, morality, insider pressures ...).

According to this classification, attitudes towards CSR differs, either CSR is considered as an opportunity and a mean to achieve firm's goals or it's considered for its moral arguments as a moral duty and an end on itself. In fact, firms may implement CSR as a strategic behavior so that an instrument to achieve economic benefits or a moral obligation considering CSR a duty that should be fulfilled regardless of economic and financial benefits.

Consequently, driven by extrinsic motives, firms implement strategic CSR. In particular, firms concerned by influencing, misleading and managing stakeholders' impression are more likely to implement symbolic CSR or greenwashing. However, firms which are supposed to implement substantive CSR actions are firms that

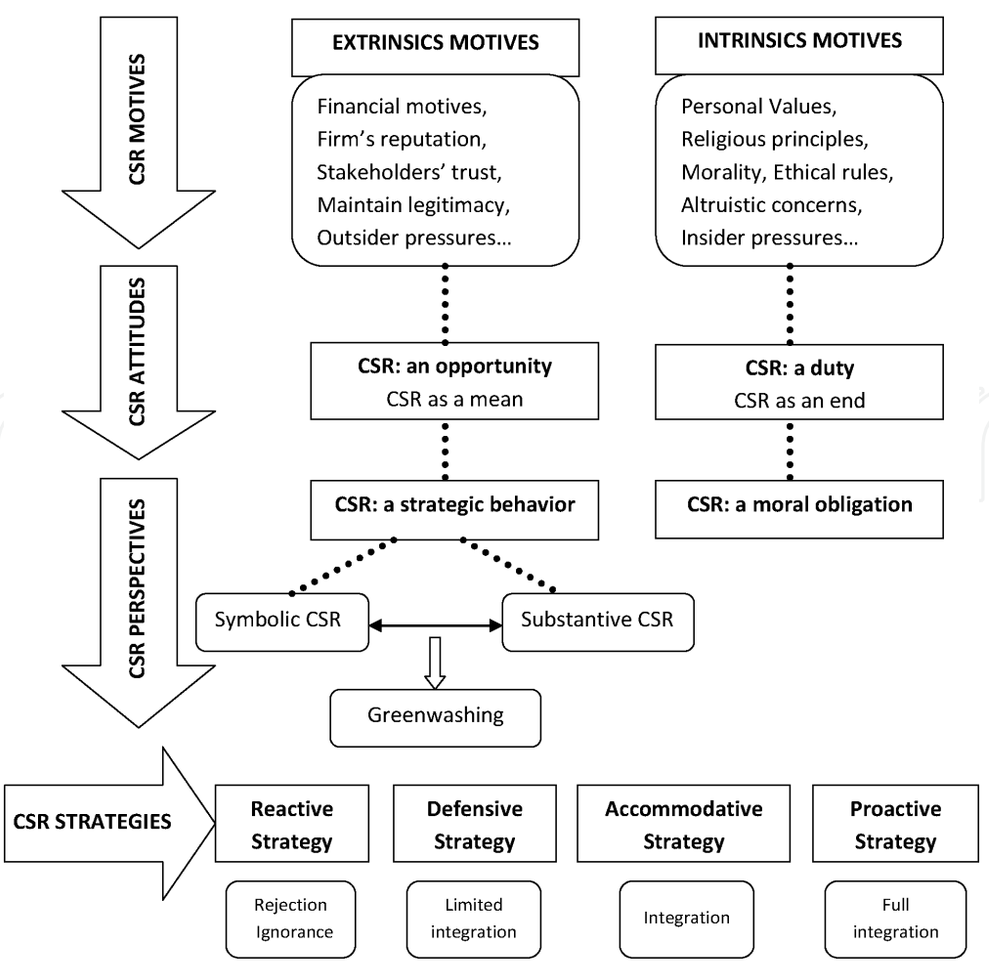


Figure 1.
A comprehensive CSR conceptual model.

consider and realign its strategies to the societal demands implying, as a result, real changes in business process.

As shown in **Figure 1**, CSR strategies include reactive, defensive, accommodative and proactive strategy according to the CSR implementing level. In reactive strategy, the firm either neglects or ignores environmental and social issues. In a defensive strategy, firm do only the minimum required, just to comply with regulation to address societal issues implying a limited integration to CSR concerns. The accommodative strategy reflects the modest consideration of social or environmental issues implying cautious changes in internal processes. In fact, firm is less active compared to the proactive strategy according to which a full integration of stakeholders issues in the business process of the firm. Proactive strategy integrates societal goals as part of the core business logic to achieve sustainable development.

Consequently, firms which implement substantive CSR and moral CSR are more likely to adopt a proactive strategy to address environmental and social issues. All in all, this conceptual model highlights that the CSR strategy adopted by the firm depends on the motive underlying CSR commitment, CSR attitudes and the CSR implementing level.

7. Conclusion

Due to its dynamic features, CSR continues to undergo a growing importance and significance. CSR was explored through this chapter whether as a moral obligation or a symbolic strategy, or also as a means or an end. The moral argument has been discussed for a longtime as the main foundation of CSR according to which firms have a moral imperative towards society. CSR's moral argument derives from intrinsic motives namely moral rules and personal values. In fact, based on the Kantian moral philosophy and according to the moral perspective, CSR should be considered as end in itself and not a means to achieve economic or personal goals.

However, the extrinsic motives underlying CSR bring about the idea of a strategic CSR. In fact, achieving economic goals, gaining the stakeholders' trust and support, reinforcing the firm's reputation and legitimacy may result in a socially responsible behavior. Overall, CSR may be involved substantively or symbolically. In fact CSR is substantively implemented when social and environmental concerns imply real changes, tangible and measurable activities (talk and walk).

Oppositely, CSR is symbolically implemented when it does not involve effective changes within the firm's operational system. Thus, the firm considers CSR as a means to achieve economic goals and make profits by appearing as socially responsible. Such initiative is involved in impression management strategies according to which CSR is used as an instrument to manage the stakeholders' perception and deflect the attention from bad and poor outcomes.

Furthermore, the greenwashing strategy is involved as a gap between CSR's substantive and symbolic actions in which changes are merely symbolic and deliberate.

However, it is relevant to note that looking for profits and economic goals should not exclude considering the interest of the various stakeholders. In fact, in certain circumstances, the effective satisfaction of those demands may contribute to maximizing profits and achieving the firm's goals. Thus, there is no need to symbolic CSR to make benefits. Consequently, it is interesting to explore the CSR as a win-win strategy if it is implemented adequately.

DOI: http://dx.doi.org/10.5772/intechopen.94471

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