

CSR – Convergences of Discourses, Diversity of Practices

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Corporate Social Responsibility (CSR) is a “concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (EC, 2001). Within the framework of the European Strategy for CSR, a renewed definition is given which addresses the concept in a broader sense as “the responsibility of enterprises for their impact on society” (EC, 2011, p. 6). A. Pettigrew in the Introduction to the book *Responsible Organizations in the Global Context*, edited by A. Bartoli, J.-L. Guerrero and P. Hermel, adopts the term “business and society relationships” as “a more inclusive term which helps capture together the many meta-level issues of how and why corporations impact on society and vice versa” (Pettigrew, 2019, vi). These definitions extend to all organizations. Despite the more or less increasing involvement of organizations in environmental protection issues and in the improvement of social conditions in their territory, the concept and the practices of CSR suffer from an instrumentalist imprint.

CSR has quickly become inescapable for management and organizational communication, but this notion remains ambiguous and the attempts to find a common definition reveal the difficulty of taking into account the different uses and practices related to CSR. For example, is CSR instrumentalised for the purposes of organizational legitimacy or is it a philosophy and identical practices? Does CSR imply a participatory democracy that invites itself into business or is it an attempt by organizations to appropriate the role of a spokesperson for civil society? Is the definition of CSR universal, even universalist, or should one accept (or even claim) a polysemy and a dynamic according to the varied economic and cultural contexts?

CSR has been problematized pretty gradually in the managerial field (Acquier & Aggeri, 2008) and, from there on, the capitalist enterprise model of Carr (1968) or Friedmann (1970) is no longer dominant. The pursuit of individual interests is no longer in contradiction with the collective interest or with the achievement of social harmony and a positive climate. It facilitates the management of staff, helps to reduce the risk of conflict and, ultimately, preserves capitalism itself. “Stakeholders” within companies understand and sometimes claim that production processes affect non-economic aspects of society, such as the well-being of employees,

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customers, the development of local communities, or the natural environment (Freeman, 1984).

A *priori*, CSR strategies and practices should take into account all the negative and positive externalities and all the communities involved in the activity of the organization. In practice, it is difficult to identify and measure all the impacts of an organization on all relevant stakeholders. These go beyond shareholders, employees and customers. Public authorities and citizens, in particular, need to be taken into account. Thus, given that CSR is a voluntary activity, top management can take ownership of the power to decide which audiences are concerned and what their respective expectations are. In particular, a company is not always a democratic structure, so can CSR management be inspired by the practices of participatory democracy? Can multi-stakeholder forums be envisaged, especially for international groups whose influences are global? How should we measure the degree of social representativeness of the public and the expectations taken into account in the framework of the CSR? To what extent can the gap between organizations' discourse and their practices, assimilated to an organizational hypocrisy, have an impact on CSR?

Considering that no strategy can succeed without the involvement of stakeholders, it is also interesting to study the meaning of CSR for employees and to consider a study of the influence capacities of employees the company has (Barnett, 2007). Employees, main actors of the CSR, can indeed be at its origin by developing practices which do not necessarily articulate with the discourses.

Corporate social responsibility practices are social constructs that transcend organizations and are shaped by the different entities of an organization as well as by stakeholders such as states, NGOs, consumers, the media, and so on.

Since employees (like customers) are themselves citizens, it is important to consider how employees engage in attitudes and actions that may exceed formal requirements. Organizational citizenship, integrating CSR, is a source of competitive advantage because it contributes to the overall performance of the organization (Frimousse & Peretti, 2015).

"Values" are often at the center of corporate text and talk and communications, especially when it comes to CSR. This notion is also mobilized for the analysis of professional identification processes, and related to elements that induce or incite the involvement, commitment, motivation of employees. However, it is not easy to specify the relationship between the individual values and the more and less explicit common values supported or announced by a company or another organization.

Numerous studies have highlighted the evolution of values: for example, the OECD notes that, with regard to public service within the industrialized countries, traditional values would now be supplemented by other "modern" values, in particular based on outcome requirements (OECD, 2001). More generally, organizations strive, in the frame of their strategy but also for their members, to be effective, in particular because recognized results contribute to the construction of meaning, for each as for the whole of the work and of all the activities and commitments.

Evolution in mentalities, in particular of the relation between nature and culture, the search for a common good, not necessarily in a process of progress in an economic or ideological sense, a new ethic of behaviors, the permeability of boundaries between private and professional, the transformations of relations to time, space, activity, to others, are all determining elements of this evolution of values (Schwartz, 2006).

It is important to try to specify this concept of “value”, very often mobilized in different fields of the human and social sciences for the purpose of determining human behavior. Generally, the concept is related to the plural (“the values”), a set of ideal characteristics determining attitudes, postures, individual and collective behaviors, to realize some ideals in actions and practically, to give a “body” to ideas, to concretize objectives.

The “ideal employee”, for himself as well as for the organization, is therefore the one who has the opportunity to act in accordance with his values, whether individually or collectively. Hence the values and their possible achievements induce the commitment and the motivation of the actor. The relation to identity and identification, individual, collective, professional, is central: the values participate in the structuring and construction of individuals and groups, within the framework of a claim or, in an unconscious or implicit way, in the framework of a link that everyone can find between his ideals and acts.

Nevertheless, for each individual and for each group, the value systems are variable geometry, neither completely homogeneous, nor perfectly consistent. Each person is subjected to his own dissonances that he must resolve, depending on conjuncture. It is then a question of resorting to relations of order, of the application of hierarchies, of realization of dynamics, according to situations, with various choices of people and groups.

Thus, for a set of values considered as shared, the ranking of values is not identical from one individual to another within an identified group, for instance. This achievement of different choices can be very uncomfortable for an individual, or it can be a source of conflict inside a team. In addition, the definition of a hierarchy of values can also vary according to the situation or structure,

but also according to any other aspect of the environment. Overall, the values and their hierarchies are mobilized differently depending on the stakes, the emotional charge, the estimated importance of the action, the expected social utility, etc.

Faced with tensions provoked by diverging values, it can be necessary to arbitrate, individually or collectively, between the processes or the steps as well as between the stakes of actions to which the values are attached. M. Rokeach (1973) proposes distinguishing between instrumental and terminal values to take into account this approach. For example, courage and ambition would be instrumental values, while individual fulfillment, equality, happiness would be terminal values, the end and the means in some ways. But it is not so simple because beyond this formal differentiation, the values can have or not an instrumental character depending on the context of their mobilization. For example, instrumental values as efficiency and effectiveness can be considered as terminal values and, in this case, compete with other terminal values, such as altruism or solidarity. The result of an activity, in its characteristics of realization, can be regarded by some as the realization of an ideal by itself. How then will the actor establish his prioritization?

Societies evolve with public expectations. For many transparency, fairness and integrity are now fundamental values, terminal or instrumental, depending on the circumstances. Employees no longer focus on objectives and means and therefore consider the results in the context of their prioritization, and their search for a meaning to their action. Some terminal values would thus be declining in these individual rankings, while service values would be mostly considered as instrumental values.

This paradigm is interesting for the study of the relationship between the individual and his organization. Thus, the members of an organization have increasingly been attaching importance to the conformity between their values with those of the company, in practices as well as in discourses. By mobilizing mechanisms that are not always conscious, the employees try to know if identification with corporate values is possible or not, if it is robust, important, or partial and fluctuating. The social object of the organization, its structural choices, formal or otherwise, its strategic choices, its internal and external communication, but also its rites and its uses tend to expose elements of the values, elements taken into account by the employees. Naturally, it is necessary to make the link with the culture of the company.

It can be expected that a concordance between the values of the employees and those of the organizations will be a source of motivation, involvement, and may encourage commitment. Moreover, as with the recognition of the results of the activity, this concordance can contribute to the construction of meaning for the employee. However, the situation is not identical for all professional activities, given that some “professions” induce a strong professional identification that often seems minor with respect to the organization, in particular because even if the working conditions and environment are obviously important, the meaning that the employee finds in his work is mostly individually related to the activity itself.

The evolution of values, however, does not seem radical. Naturally, values tend to have a certain permanence, induced by the evolution of the societies themselves. What really seems to change the most are the hierarchies of values rather than the values themselves. For example, the search for performance and efficiency (beyond results) and the primacy

of profit-seeking can be the cause of a conflict between hierarchies of values. In this context the logic of the market can be seen as contradictory if the values are centred on altruism, on human relationship, on sense of collective, etc. However, research remains scarce on how hierarchical values can be the source of conflicts over practices, structures and strategies.

In order to systematize the link, at this level, between employees and organizations, it is possible to distinguish between individual values carried by the employees, as well as the hierarchies of these values, and the organizational values underlying the decisions in all domains within organizations. In a large number of organizations, managers have highlighted developments, particularly in the context of recruitment, to invent generational stereotypes (X, Y, Z) which are very successful, even if their theoretical foundations remain very weak (Rouet, 2019). This approach with generalizations in terms of values, and hence of behaviour, is obviously abusive and can even be dangerous because a company could try to change its structures, for example, to be adapted to behavioural characteristics of specific generations and to values that are supposed to be shared by employees of the same age.

It is obviously impossible to deny the evolution of values, and of their hierarchies, in relation to the generations. Nevertheless, each personality remains different and it is easy to highlight divergences within each generation. What is more, the focus of this generational determination on digital practices, especially with the generalization of the use of the term “digital natives”, for example, which goes far beyond the intentions of its author, M. Prensky (2001), invites to consider the personal construction of everyone as determined by technologies, by their appropriations and their dominant uses. Yet, ultimately, everyone

uses his environment for his own evolution, cognitive and affective construction, and not the contrary.

Any attitude or approach that does not take into account the differentiating elements of each individual may ultimately be counter-productive and result in rejection rather than adherence. The individualization is a current dominant form, whereas the "Big Data" make it possible to describe each one of us according to the indications of some of its choices, its displacements, its activity related to connected objects. Individualization is therefore total, because a set of personal data are aggregated to highlight choices, recurrences but also breaks in past behavior, which logically does not allow to testify desires (including past), or scenarios of the future that ultimately only belong to our neuronal functions. It is therefore necessary to go beyond the often-systematic generational stereotypes and to consider that the elements and the informative data on past behavior do not determine future choices, as long as everyone retains a freedom to act and think. The dynamics of values, individual or collective, is a source of action, a bet on the future, much more than a resultant of a set of behavioral data.

Clearly, tensions can arise between individual values and organizational values, and it is appropriate for everyone, employed and employers, to evaluate the situation. The freedom to resign, to leave, or to fire somebody is, of course, relative, and these tensions can be dangerous for both employees as for the organization. The cultural dimension of values is questionable, especially in a universalistic perspective of the human race, but this dimension seems quite obvious with regard to the hierarchy, the prioritization of values. Changes in mentalities and social representations contribute to the dynamics of

values, and any organization determines this dynamic.

In this analytical context, CSR, part of a company's strategy, contributes to both the societal evolution of collective values and the aspirations of employees. However, it is also necessary that this does not remain at the level of discourse and that the practices of each one are well recognized. A large industrial group can develop a global strategy, integrate it at the level of internal and external communications, while allowing each team in its particular context to contribute according to its values in a dynamic of differentiation from one country to another. This goal is ambitious but not new.

Organizational communication has overwhelmed the CSR concept probably more than many other managerial topics. Virtually all organizations communicate on their CSR practices. Some argue that their very existence is based on social responsibility, and companies pass on the costs to their customers. In some cases, does such mobilization of CSR in institutional communication ultimately discredit both the companies and the actions carried out? One can also wonder whether CSR communication is basically ethical or not.

Can CSR communication allow for a dialogue between the interests and voices of different stakeholders, or is the constraint of loyalty to top management confining it to a monologue with little interest for targeted audiences? Is it a sub-discipline of organizational communication or a principle of professional ethics?

The CSR is presented by all communicating organizations as a philosophy at the heart of their operation. Yet, some annual activity reports intended for investors present CSR issues not as a societal implication, but as a risk for the owners of the company. On this

point, the case of companies in the social and solidarity sector is interesting.

The International Conference on “CSR – Convergence of Discourse, Variety of Practices” which took place at the University of National and World economy, Sofia, Bulgaria, 8 October 2018¹, provided an opportunity for exchanges on all these issues, in a multidisciplinary approach (economics, management, sociology, philosophy, law, communication, HR, etc.).

This special issue of the *Economic Alternatives Journal* contains research papers on CSR, presented at the conference in the following thematic axis:

Axis 1: The discourses on the CSR

The current evolution of conceptions of the responsibility of organizations vis-à-vis societies seems to have the effect of a convergence of discourses, the strategic one in particular. Is it possible to check this convergence? Particularly, the case analysis of organizations grouping entities located in different countries is interesting, as is that of companies in the social and solidarity economy sector or public institutions. In this type of organization, can CSR be considered as a possible choice that relies on the voluntarism of organizations? Are there “common” discourses with a universal focus on CSR?

The participants in the conference steered the discussion to conceptions of the responsibility of organizations in the contemporary global context. S. Keremidchiev provides an overview of the studies related to contents of the Fourth Industrial Revolution and their global social effects from CSR perspective. Analyzing determinants for the Fourth Industrial Revolution the author

formulates relevant CSR practices for new industrial context. V. Ivanova and I. Slavova examine corporate environmental responsibility within the circular economy context. In the case study of a mining company in Bulgaria, the authors demonstrate how the results from the environmentally responsible practices implemented in accordance with circular economy principles open up opportunities for development and sustainability. I. Bouterfas presents perspectives on CSR and business ethics in her study on “a search for harmony” in Japanese companies. Taking a multi-dimensional approach (philosophical, institutional and organizational), the paper explores the nature of CSR importance in the Japanese company and in the Japanese society. In his research D. Yoldas seeks “a new sense of CSR in the age of ecological and migration crisis”. The terms primitive capital accumulation as the source of migration flux from backward countries to developed countries, the contradiction between capital and nature as the source of the ecological crisis, are offered in the publication to explain the CSR’s new sense.

Axis 2: Diversity of practices

Beyond the discourses, whether or not they converge, how do they articulate in line with practices, which may be different depending on the countries and sectors of activity? For instance, which societal anchoring can be highlighted in the case of companies located in several countries? To what extent can territorial anchorage constitute a vector of CSR? Do discourses really have impact on the standardization of practices, including organizational ones?

S. Georgieva and T. Lungarova turn to CSR effects in the culture and practices of the International organization as a direct consequence of its long history, business flair and strong tradition of innovation. They examine the historical development of the

¹ The Conference was organized in cooperation with University of Versailles St-Quentin-en-Yvelines, Graduate School of Management (Institut d’Administration des Entreprises) and Matej Bel University in Banska Bystrica, Slovakia.

international company Schneider as an example of successful diversification of activities in line with the new achievements in technology and the market requirements, which is made possible to a large extent thanks to their qualified human resources.

Taking into account the role of universities in educating socially responsible citizens and leaders, M. Peycheva analyses the diversity of socially responsible practices of universities in Europe. Based on the main principles of Responsible Management Education, the author reveals in a comparative aspect social responsibility practices of selected European universities.

In her publication, I. Kostova outlines the place of Eco-labels communication as a commitment to responsible production practices. The author offers a systematic review and classification of eco-labels and an analysis on how they can help organizations in informing consumers about their environmental goals.

Axis 3: Strategic Reality of the CSR

It is interesting to question the “CSR strategies” and to consider their relevance beyond the discourses and the declarative often induced by a communication strategy. Are these really “strategies”? Is it now possible to highlight clearly identifiable and operational “CSR strategies”?

The publication of T. Stoyanova is focused on corporate social responsibility strategies used by large companies in terms of circular economy in Bulgaria. The author discusses how CSR strategies applied in companies listed in the top 50 by Capital Gazette affect the recycling practices, the use of energy saving technologies and environmental protection.

S. Zhivkova's study on companies' behavior in the context of sustainable development examines the SMEs in the “green wave” context. The author discusses some “green”

voluntary initiatives undertaken by the SMEs in order to address the increasing expectations of their clients and be in compliance with the governments' requirements and at the same time to stay competitive on the market.

The role of internal audit in the strategies for corporate social responsibility is the topic of V. Dineva's publication. The author reveals the significant role of internal audit depending on the level of maturity of CSR in an organization. The results of the conducted studies confirm the need to increase the competences of internal auditors, including that of CSR-specific competences and some common auditing competencies.

Axis 4: Corporate culture change

Applying CSR strategies requires a change in the organization. How to manage corporate culture change and who are the agents of this change?

Y. Dimitrova examines corporate culture as construct of substantial importance to enhance the competitiveness of the modern business organization. In her study of two cases – large and small business organizations in Bulgaria – the author offers a vision for changed management of corporate culture. The next paper authored by M. Stefanova presents a suitable interpretation of the problem concerning the process of organizational change “empowered and enabled by the CSR professional” from CSR perspective. In the analysis of the results of a special survey, drawing the profile of CSR professional in Bulgaria, M. Stefanova stresses the need for more efforts to professionally manage the processes and bring the CSR profession up to the level that serves the realization of the business as a force for societal welfare.

Ideal employees within an ideal organization: often, certainly, a fiction as the distance between the practices and speech is considered important. However, intentions

exist, a new cognitive capitalism is gaining momentum, societies are changing and with them, so are business ecosystems and public organizations. What remains is to build the legitimacy of discourses in the practices so as to favor the adhesion by the search for meaning, and to try to understand and analyze these evolutions. Overall, this is the ambitious goal the present thematic issue has set.

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