The Managers' Approach to Legalization of CSR: A Cross-cultural Study

Anna Napiórkowska[1]

Abstract:

Purpose: *In recent years, there has been a shift in the CSR approach, from voluntary action to regulations and legal acts imposing specific obligations on enterprises in terms of their responsibility toward communities and environment in which they operate. Researchers are still divided, but there are rising voices that the adoption of CSR principles is no longer a matter of voluntary practice. The aim of this article is to answer two research questions: 1) what is the managers' attitude to the legalization of CSR, and 2) are there any differences in this issue across cultures. The study shows the cross-cultural perspective from the EMEA region.*

Design/Methodology/Approach: *A qualitative approach and individual interviews have been chosen to gather reliable and in-depth information. Semi-structured, online interviews with six managers from EMEA region (three Polish citizens and three Tunisian citizens operating in the United Arab Emirates) were selected as the primary technique for data collection. Recorded and transcribed interviews were then analyzed using MAXQDA.*

Findings: *In Poland, where CSR is more institutionalized, managers are skeptical about the obligatory nature of this concept. In the UAE on the other hand, where CSR regulations are still lacking, imposing new obligations on enterprises is seen as a positive and even necessary phenomenon.*

Practical Implications: *Managers' approach to CSR can be universal across the globe, but there is a significant difference how this concept is understood across cultures. Results of this study show a significant difference between managers' approach to legalization of CSR in Poland and the UAE and can contribute to a better alignment of national and international CSR regulations.*

Originality/Value: *The ambiguity of the results presented in the literature indicates the need for further research on the leaders' concern for responsibility, sustainability and its legalization. Furthermore, the literature lacks cross-cultural studies on managers' attitudes toward voluntary vs. mandatory CSR.*

Keywords: *Voluntary CSR, mandatory CSR, regulation, policy, managers' approach.*

JEL classification: *M12, M14, M38.*

Paper type: *A research study.*

[1]SGH Warsaw School of Economics, Collegium of World Economy, Warsaw, Poland, ORCID ID: 0000-0002-7818-9152, anna.napiorkowska@sgh.waw.pl;

1. Introduction

Corporate Social Responsibility (CSR) has been gaining importance for decades (Carroll and Shabana, 2010). This concept, considered relatively new among enterprises, has been visible in the literature since the 1930s (Taneja *et al.*, 2011). The term itself gained significance during the establishment of international corporations in the 1970s and 1980s (Frederick, 1994). In the following years, with more and more frequent scandals related to unethical activities of enterprises and opposition to them by society, the CSR concept began to be perceived as a source of competitive advantage (Carrero and Valor, 2012) and a key factor in the company's positioning on the market (Elg and Hultman, 2011). In recent years, debates on CSR have shifted from the area - do corporations have obligations other than profit maximization, to the area - how corporations will cope with more responsibilities, including obligations resulting from their social responsibility (Adeyeye, 2011).

There are also skeptical statements about the idea of CSR. As a first comment, the critics of this concept (e.g., Baumol, 2001) put forward the feasibility of CSR activities in a highly competitive economy where profit is the most important. Another criticism of CSR, best known for its author, Milton Friedman, is his claim that companies do not need this concept (Friedman, 1970). According to Friedman, enterprises should focus primarily on achieving the highest possible profits, of course operating through fair and open competition. On the other hand, social matters are to be dealt with by government organizations, the social welfare system and individuals (Besley and Ghatak, 2007). Years later, in 2005, The Economist published the results of a survey on CSR which suggested that profit maximization should be the main goal of companies (The Economist, 2005). This was met with great criticism from many people and organizations involved in CSR, who believed that companies have a wider responsibility towards the world around them than just increasing their own profits.

The negative position of Friedman is completely opposite to the approach of Bowen (1953), who while working in the period of "Fordist" capitalism and mass consumption, created a definition of CSR as a concept in which enterprises and the business community have in their duties to proactively serve society (Bowd *et al.*, 2006). In keeping with Bowen's views, in today's world of globalization and the growth of multinational enterprises (MNEs), there is a growing call for corporations to take responsibility for their environmental and social impacts, and for greater corporate disclosure and transparency in relation to CSR.

Governments are increasingly turning to mandatory commitments as opposed to previously voluntary commitment to CSR (Berger-Walliser and Scott, 2018). National regulations force corporations to implement sustainable development practices (Gunningham, 2015) and governments work together to develop certain binding standards to ensure the best CSR policy (Reinhard, 2010). Nevertheless, even though we can notice recent government regulations on CSR and a new trend

called "CSR legalization" (Berger-Walliser and Scott, 2018), the view that CSR is voluntary persists (Waagstein, 2011).

The ambiguity of the results presented in the literature indicates the need for further research on leaders' concern for responsibility, sustainability and its legalization. Furthermore, the literature lacks cross-cultural studies on managers' attitudes toward voluntary vs. mandatory CSR. Given the above, were formulated the following research questions:

1) What is the managers' attitude to the legalization of CSR?
2) Are there any differences in this issue across cultures?

To answer these research questions, were conducted semi-structured in-depth interviews with three Polish managers and three managers from the UAE (of Tunisian origin, with the experience of living and working in Dubai for more than 10 years).

2. Literature Review

Philosophers and theorists of law have long debated the relationship between ethics, morality and law, while managers often have a problem to find a pragmatic relationship between the imperatives of law and moral principles (May *et al.*, 2007). This problem is also faced by international organizations. The integration of CSR by enterprises, in relation to the issue of sustainable development is primarily driven by pressure from international organizations such as the European Commission, the United Nations and the Global Compact, or the OECD guidelines.

The European Commission has been supporting activities related to the concept of CSR since 2000, when the Lisbon Strategy recognized that CSR contributes to the long-term success of a company through dialogue with stakeholders, implementation of environmental management and building social capital (Rodriguez *et al.*, 2010). The next step towards the development of CSR was the "Green Paper" of the European Commission published in 2001, entitled "Promoting a European Framework for Corporate Social Responsibility", the first document to detail the principles and ways of implementing CSR.

The Green Paper contained a definition of CSR indicating that "companies voluntarily include social and environmental aspects in their commercial activities and in contacts with stakeholders" (European Commission, 2001). This definition was still in force in the communication of the European Commission from 2006, referring to the new direction of CSR policy, addressed for the first time to the EU Member States, entitled "Implementing the Partnership for Growth and Jobs: Making Europe a Pole of Excellence on Corporate Social Responsibility" (European Commission, 2006). In the above-mentioned definition, it is worth paying attention to the "voluntary action" related to CSR.

According to the European Commission (2001; 2006), CSR was a concept where enterprises integrate social and environmental aspects into their operations and interaction with stakeholders on the basis of free choice.

The CSR reasoning presented above was in force until 2011, when another communication from the European Commission was issued, which described the new CSR strategy entitled "The renewed EU strategy 2011-2014 for Corporate Social Responsibility" (European Commission, 2011), complementing the Europe 2020 strategy - a response to the economic crisis that started in 2008. The new CSR strategy assumed a knowledge-based economy, which ensured sustainable development and the absence of social exclusion, which in turn was to be achieved by increasing employment (mainly young people), financing research, reducing carbon dioxide emissions and reducing the number of Europeans living below poverty line by 25%.

The definition of CSR of the European Commission from 2011 excludes the words "voluntary actions", i.e., going beyond the legal requirements, which was a revolutionary change in relation to the previous definitions of the European Commission. This approach has been criticized by many entrepreneurs and organizations, incl. the German think tank CEP (German: Centrum für Europäische Politik), which stated that the Commission's current approach was ideologically driven and too regulatory-driven, thus ignoring economic freedom and free market principles.

In its assessment of the Commission communication from 2011, CEP indicated that the involvement of enterprises in CSR activities previously considered voluntary, due to pressure and changes in regulations proposed by the European Commission, becomes *de facto* obligatory. According to this organization, it is impossible for enterprises to meet social and environmental requirements that go beyond their statutory activities, and at the same time choose the most economical solution. Compliance with these standards is always associated with higher costs (CEP, 2012).

Recently the European Commission has defined CSR as "the responsibility of enterprises for their impact on society and, therefore, it should be company led. Companies can become socially responsible by:

- integrating social, environmental, ethical, consumer, and human rights concerns into their business strategy and operations,
- following the law" (European Commission, 2017).

We can also read that: "Public authorities play a supporting role through voluntary policy measures and, where necessary, complementary regulation" (European Commission, 2017). Moreover, a recent EU directive on nonfinancial disclosure requires companies to disclose relevant information on policies and relevant nonfinancial key performance indicators regarding environmental, social and

employee-related matters (Berger-Walliser and Scott, 2018). The form of EU CSR strategy corresponds to an interesting instance of a slow but sure shift from flexible to inflexible regulatory approaches (Voiculescu, 2011).

Voluntariness towards the application of the CSR concept was often promoted in the literature. Based on his research on the definition of CSR, Dahlsrud (2006) noted that voluntary actions in the field of CSR appear in the definitions of, inter alia, World Business Council for Sustainable Development, Business for Social Responsibility, IBLF, CSRwire and the definitions of many researchers (e.g., Hopkins, 2003; Jones, 1980; McWilliams and Siegel, 2001; Kilcullen and Kooistra, 1999; Piacentini *et al.*, 2000; Van Marrewijk, 2001). These researchers see CSR as entirely voluntary, corporate-led initiatives to promote self-regulation as a substitute for regulation at the national or international level. Here, CSR includes the voluntary codes, principles and initiatives that companies adopt in their overall self-regulatory quest for corporate social responsibility.

However, more and more often it is noticed in the CSR literature that the business world needs stricter national laws and regulations, created within the framework of agreed international standards.

Adeyeye (2011, p. 107) considers voluntary initiatives to be one of the manifestations of fulfilling social obligations - "the modern approach to CSR is generally related to voluntary, non-binding principles that corporations use in order to be socially responsible". The author also believes that CSR contains both voluntary and mandatory (e.g., anti-corruption regulations) rules aimed at improving corporate activities and points to the benefits of voluntary initiatives. The advantage is that they are not only not compulsory and as a result are not dangerous to the companies that adopt them, but also more agile and therefore easy to adapt. If accepted voluntarily and consciously, they have the potential to achieve significant value in the company's CSR strategy (Adeyeye, 2011).

Delchet-Cochet and Vo (2013) perceive traditional legal instruments, mainly domestic, as an incomplete response to social and environmental problems in the face of the global economy and networked enterprises, and therefore they must be combined with voluntary approach to these regulations. At the same time, the authors point to the urgent need to propose regulatory instruments that integrate these corporate social and environmental problems.

In the CSR literature, there is also a view supporting the attempt to enforce corporate liability through the use of international and domestic legal actions. Steurer (2010) treats voluntary CSR principles as an attractive supplement to legal regulations in cases where new legal regulations are not politically desirable or impossible to implement, e.g., at the international level. Compared to the law, the soft nature of CSR principles assumes relatively low political costs of various interest groups.

Based on his research, Gjølberg (2011), contrary to the general view that business resists increased social and environmental regulations preferring a voluntary approach to global management, presents results that reveal that Scandinavian companies are skeptical about voluntary action, with a strong preference for increased international regulation of social and environmental problems. McBarnet (2009), in turn, points out that legal measures do not have to be seen as an alternative to supporting corporate responsibility, but as complementary control in a new style of corporate responsibility, which includes both legal and ethical standards.

3. Research Methodology

In order to gather relevant information and maximally unbiased observations, a qualitative exploratory approach and individual interviews were chosen (cf. El Haddad *et al.*, 2021). Qualitative data collection methods encourage participants to reflect more freely and deeply on their own experiences, but also to share detailed thoughts, beliefs and perceptions of CSR. Semi-structured online interviews (*via* MS Teams) with six EMEA managers conducted in February 2021 were selected as the primary data collection technique. The average interview length was 45 minutes. The sample included three chief executives, one vice-director, one marketing manager and one sales manager. Table 1 provides a detailed overview of the respondents' characteristics.

Table 1. *Characteristics of the respondents*

	R1	**R2**	**R3**	**R4**	**R5**	**R6**
Nationality	Tunisian	Tunisian	Tunisian	Polish	Polish	Polish
Country of residence	UAE	UAE	UAE	Poland	Poland	Poland
Industry	Advisory firm	Consumer goods	Information technologies	Industrial processing	Investments	Professional services
Firm size	Small	Large	Large	Large	Small	Large
Position	Owner/CEO	Sales manager	Marketing manager	CEO	Owner/CEO	Vice-Director
Managerial experience	10 years	10 years	13 years	Six years	20 years	10 years

Source: *Own study.*

A prepared interview guide with general open-ended questions was used to structure the interviews, but with more emphasis on the conversation itself, which made the participants more relaxed and open in their responses (Duarte, 2010). The questions concerned issues related to the perception of the new trend of legalization of CSR and the approach of managers to the issue of voluntary or mandatory CSR.

Interviews with respondents from Poland were conducted in Polish, and with respondents from the UAE in English. Recorded and verbatim transcribed interviews were then analyzed with MAXQDA text analysis software (Eisenbeiss and Brodbeck, 2014). Polish interviews were transcribed and then translated into English. The interview transcripts were carefully read and then categorized into separate, labeled units, each representing a distinct concept or thought.

4. Results

Interviewed respondents generally agreed with the opinion that CSR has indeed hardened and becomes increasingly subject to government intervention in many parts of the world, which is also consistent with the views of researchers (e.g., Berger-Walliser and Scott, 2018). The results of the study indicate the greater importance of rules and regulations in the case of managers from the UAE who show more compliance-oriented perspective.

This is an interesting observation in the light of a study by Rettab *et al.* (2009, p. 386), which states that "the lack of regulations, combined with intense competition and cut-throat practices in Dubai, may lead some firms to act in socially irresponsible ways to achieve their short-term economic objectives". It is true that, to a lesser extent than, for example, in the European Union, but also in the United Arab Emirates, regulations concerning the environmental and social responsibility of enterprises are slowly being introduced.

The UAE government encourages business involvement in social responsibility through various programs (Anadol and Youssef, 2015). Dubai has campaigned on emerging sustainability projects, particularly in construction and energy conservation. The Ministry of Finance of the United Arab Emirates announced in June 2017 that large companies would be required to submit CSR initiatives (Panwar *et al.*, 2018).

Respondent R1 (UAE) states that: "We have seen that with every regulation that comes on board, it has to push the practice. When for example one of the stock markets mandates sustainability reports for all the listed companies, then all the listed companies will be producing annual sustainability reports and they are not gonna put empty reports, they will have to put some initiatives, so they can report on them at the end of the year". In addition, he sees the legalization of CSR as an inevitable phenomenon, for which companies should prepare today: "Nobody can stop the regulation from pushing for sustainability and CSR. If the government tells you for example - we're gonna be mandating sustainability next year - don't start next year, start today, make yourself ready, make yourself future ready for that regulation".

Respondent R3 (UAE), despite recognizing the voluntary nature of CSR, which results from the very definition of this concept, notes that currently the legalization

of CSR is inevitable due to the behavior of enterprises: "Ideally, the CSR initiatives should be voluntary, coming from the companies and organizations, but some companies are probably not aware enough of their role in the society and their obligations in a way to give back to the community. And in that situation, probably a government mandate to make those companies obliged in a way to do this would bring the right balance into that specific environment". At the same time, respondent R3 (UAE) points to the obligatory nature of these actions in relation to large enterprises that already have an established position on the market: "You don't expect the start-up that started last year to be very responsible externally. Those big companies that are making a lot of profit etc., should be the ones to leave the way and then they need to lead by example (...)".

Respondent R2 (UAE) distinguishes the area related to environmental protection as the one on which enterprises pay special attention: "According to environment I saw many activities, but over the society it is lacking". Interestingly, respondent R5 (Poland) also points out support for regulations in the field of environmental protection, stating that: "Of course, in some areas, i.e. care for environmental protection, of course, if there were no extortion, it would probably be worse than it is (...)". Respondent R2 (UAE) indicates the need to introduce regulations in areas other than the environment, in particular those related to responsibility towards society: "I think CSR should be mandatory, because companies and private companies in specific, they're making money, they're making good profits, and it is better to impose by governments, for example, new regulation, especially concerning social activities (…). So it's a part of responsibility over the society that is lacking".

Polish respondents are much more skeptical about the legalization of CSR. Respondent R4 (Poland) explicitly believes that the forced actions will turn out to be distorted: "I am afraid that it will be distorted then. If, for such good, noble motives, some things happened and it would be now an obligation, then for some companies and some managers it is not a value that they would like to see in their company and, unfortunately, I still meet people who somehow do not feel it yet. At the moment if it will be another duty, the very idea itself, although noble, may be distorted".

Respondent R4 (Poland) also adds that CSR should remain voluntary and left to the decision of the company itself: "CSR should be voluntary, not even self-regulation, but it should be a decision of individual company, because in my opinion organizations must mature for it, or through a leader who says - I see potential in it, I do not treat it as a cost, but as an investment; or organizationally, the company wants to develop in this direction and there are some bottom-up activities. If it is a legal obligation, that in example part of the budget is to be allocated to it or there must be a certain list of activities in the company from the catalogue there, then it will unfortunately lead to some distortions and to some pathologies and the whole idea may be negatively perceived as another obligation and compulsion".

Respondent R5 (Poland) sees the legalization of CSR as a tool to promote this initiative itself, but does not believe that it would have a positive effect in the long run: "This of course means that more people have it on attention, but the effect is there are artificial actions. The effect is that they don't bring real change".

Respondent R5 (Poland) does not perceive reporting of CSR activities as a positive phenomenon, but rather that it distracts the attention of companies from actual activities: "People learn to report things in order to report, and this is the biggest problem for me. We, as the private equity sector, have self-imposed such regulations, most investors also require reporting from us, and I have the impression that the more detailed these regulations are, the less we actually do as an industry towards real change (...). In this case, the effect will be the opposite, because it will result in a lot of mock activities that will not have this impact".

Respondent R6 (Poland) has a slightly less radical approach to the subject of regulation and CSR, and to some extent agrees with the statement that CSR should be legally regulated: "To some extent yes, because in my opinion business has a natural ability to maximize profit, not its impact on society, and therefore has a natural tendency to sub-optimize, and I think that so far there have been little or no such regulations in the area of CSR".

Subsequently, respondent R6 (Poland) also emphasizes that these regulations cannot overburden enterprises to an excessive extent: "It all depends on the scale, for sure the additional administrative burden is not something that improves the efficiency of business operations. (...) Such additional administrative requirements when it comes to reporting may lead to some influence there ... I think that taking it into account in some simple way could make sense somewhere (...) it would certainly also have to be defined this way, that it is very light for business (...). I think that such short requirements in relation to, say, this activity, some monitoring of one's environment in the case of such very specific industries, such that may have a negative impact, could be advisable". Table 2 summarizes the respondents' approach to legalization of CSR.

Table 2. *Respondents' approach to voluntary or mandatory CSR*

Approach to CSR legalization	Respondents	Main conclusions
Mandatory CSR	R1 (UAE)	Legalization of CSR is a must, companies can only prepare for it, the sooner, the better.
	R2 (UAE)	New regulations are needed especially according to activities towards society.
	R3 (UAE)	New regulations are needed as companies don't treat CSR seriously. CSR as an obligation for big companies.
Voluntary CSR	R4 (Poland)	Mandatory CSR will generate various types of distortions, bypassing the regulations.

	R5 (Poland)	Regulation has an anti-productive effect, it will not cause more positive action but will end in the form of reporting, regulations, and not specific actions.
Not overburdening CSR policy in some areas	R6 (Poland)	Not overburdening, additional requirements when it comes to reporting may lead to some positive influence, especially in industries that may have negative impact.

Source: Own study.

5. Conclusions

On the basis of the literature review, a trend has been noticed in recent years to change the approach to CSR from voluntary action to regulations and legal acts imposing specific obligations on enterprises in terms of their responsibility towards the communities and the environment in which they operate. Although the majority of definitions view CSR as voluntary (Gatti *et al.*, 2018), some recent cases around the world mandating CSR put this voluntary nature in question (Waagstein, 2011). As McBarnet (2009) states it, in a sense CSR has never been completely voluntary, in most cases being a response to market pressure and reputational risk. Increasingly, CSR is also under pressure from the law, not necessarily in the form of conventional state regulations, but rather due to indirect pressure from states and by using the law of private entities.

Managers' approach to CSR can be universal across the globe, but there is a significant difference how this concept is understood across cultures. Results of this study show a significant difference between managers' approach to legalization of CSR in Poland and the UAE and can contribute to a better alignment of national and international CSR regulations.

In Poland, where CSR is more institutionalized and under influence of EU policies, managers are skeptical about the obligatory nature of this concept. The EU is engaged in trade and development cooperation to enable both civil society and business players to participate in the development of the CSR agenda (Halkos and Nomikos, 2021). A study of Iamandi (2011) on CSR practices in different EU countries shows that governments and companies in Europe have different perceptions of CSR, and the EU is characterized by a wide variety of groups of CSR models.

Polish managers are less reluctant only to environmental regulations in industries that are particularly sensitive to this area. This approach is in line with the opinion of Halkos and Nomikos (2021), who show that more regulations have to be launched mainly concerning the consequences of corporations' activities impacting the environment. The authors add that governments should promote CSR and relative encouragements focusing on a win-win state of affairs for companies.

In the UAE on the other hand, where CSR regulations are still lacking, imposing new obligations on enterprises is seen as a positive and even necessary phenomenon. Managers treat CSR regulations as an inevitable phenomenon that must be properly prepared for. It is noticed that regulations are introduced mainly in the area of the environment, while there is no action towards the area of society. The greatest emphasis is also placed on large enterprises, which should play the role of the so-called "role models".

The study contributes to the existing body of literature on CSR and its legalization. Furthermore, the study assumed a cross-cultural approach. To answer the research questions, this work presents managers approach to CSR legalization from two emerging countries – UAE and Poland. The study revealed the main differences between Polish and UAE managers in relation to the above area. Moreover, the findings from this study have implications for governments and organizations that plan to implement or are already implementing CSR policies. The study does not fully exhaust the issue of the managers' approach toward CSR legalization, hence it should be treated as the basis for further exploration in this research area.

The number of case studies analyzed is the key limitation of this study. Moreover, the presented results are based on data from two countries, and future studies should be careful when generalizing these results to other emerging economies. More cross-cultural research is needed to further validate the findings (for example, by using quantitative data).

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