

## **Abstract**

This research sets out to contribute knowledge about developments and implementation of corporate social responsibility. The six papers used in the submission (thesis) bring together different perspectives of corporate social responsibility garnered from empirical investigations of corporate entities in the UK which was originally termed by scholars as CSR 1.0 model consisting of - defensive, charitable, promotional and strategic Visser (2010), Claydon (2011), Idowu and Schmidpeter (2016) and Camilleri (2017). It revolved round the following dominant paradigms - greed, philanthropy, marketing, management and responsibility. It became apparent that there was the need to use a different model of CSR to deal with social and environmental issues of the 21<sup>st</sup> century Visser (2014). That old model of CSR - CSR 1.0 was originally the strand of CSR which was perceived, propagated practiced and understood by different actors in the field of CSR in the United Kingdom – a country which is an acknowledged leader in the field worldwide Ward and Smith (2006) and elsewhere. CSR 1.0 model was noted to have failed to have any significant impact on many of the most serious global CSR challenges (Visser, 2014). Hence, the need for CSR 2.0 model which is now in vogue became urgent. The areas covered by the studies in the submission are – motivations for CSR reporting by corporate entities, practicing CSR by corporate entities in the UK, corporate secretaries contributions to corporate entities' embedding of CSR into their strategies and operational practices, using accounting information for decision making purposes in an attempt to promote sustainable development, piecing together in a logical sequence the history of CSR in the UK and the ideological source of CSR. The sole objective of the exercise is to derive a coherent view of how CSR has journeyed through its different stages of metamorphosis in the United Kingdom up to the period of the sixth paper used in the submission (2012). This thesis therefore presents an analytical account of the research projects at different times namely 2007, 2009, 2010, 2011a, 2011b and 2012 which have culminated into the six papers that form the cornerstone of the submission. The research problem it explores is divided into six research perspectives which culminated into the six papers noted in Table 1 of Section 3 and made up of six research questions in four components.

In 1987 the Brundtland Report had brought the issue of sustainable development and the consequences of our failure to operate sustainably to our consciousness. Similarly in June 1992, the Earth Summit of the UN Conference on Environment and Development had set what is often referred to as Agenda 21, which documented the United Nation's plan for the world in the 21<sup>st</sup> century in CSR terms. At the beginning of the second millennium, the quest to put into action and demonstrate some reasonable awareness of what social responsibility is and what corporate entities and individual citizens around the world should do in terms of CSR had already been put in place around the globe. The United Nations had initiated a Millennium Summit of 189 world leaders at the UN Headquarters in New York to set the Eight Millennium Development Goals (MDGs) 2015. The putting in place of the MDGs 2015 brought about calls for more understanding of many of the issues surrounding CSR a number of new scholars in the thriving field of CSR had emerged. It had downed on this

researcher some three years into the 21<sup>st</sup> century that a number of areas in CSR need more understanding, this heralded the commencement of his studies and journey in the field of Corporate Social Responsibility and all its related areas. What follows has chronicled six of this researcher's studies in CSR.

**Key words:** corporate social responsibility, modern capitalism, sustainable development, motivation, historical landscape, ideology, sustainable decision making, practice of CSR and professional perspective of CSR.

## One Introduction

*In terms of power and influence you can forget about the church, forget politics. There is no more powerful institution in society than business... The business of business should not be about money, it should be about responsibility. It should be about public good, not private greed. Dame Anita Roddick, (1942 – 2007) Business as Unusual (2000)*

The statements above by Dame Anita Roddick, the late founder of The Body Shop suggest that corporate social responsibility (CSR) requires modern businesses to deliver more than just economic responsibility - *profit*. Nearly forty years before Dame Roddick made her comments, Milton Friedman (1962, 1970) an American scholar of repute - the 1976 Nobel Laureate in Economics had argued that the only social responsibility of a business in a free enterprise system is for that business to make as much money as possible while conforming to the basic rules of society, those embodied in law and those embodied in ethical custom. A few years before Friedman (1962), Levitt (1958) had warned society on what he described as the dangers of social responsibility in an article in the Harvard Business Review. Levitt (1958) contends that CSR is simply an addition to the ideological stockpile of capitalism which is unnecessary but has the ability to prolong the lifetime of free enterprise, he argues. Even though these two reputable scholars of their era seriously and fervently believed and argued that CSR was a waste of space and resources. It appears that a number of global events and actions by a good number of global citizens including international organisations such as the United Nations have proved wrong their arguments about CSR. In addition, looking at the current events, activities and global achievements made in the field of CSR one cannot help being convinced that these 1950s and 1960s ill-informed views of CSR expressed by Levitt (1958) and Friedman (1962) had been totally misplaced. If their views on CSR had prevailed, life would have been made much more difficult for this generations and generations yet to come to exist on this planet.

In the 1950s and 1960s the focus of measuring business success was solely in terms of how it delivers higher profit year in year out to the very lucky few who had provided the capital to run the enterprise (shareholders). There was little notion or recognition of the importance of vital contributions made by others (we now describe as *stakeholders*) who create and add immense values to the survival and prosperity of the business and who equally and legitimately have a 'stake' in what the business is doing. Perhaps this was part of the *private greed* of CSR 1.0 model which Dame Roddick was referring to in her statements in 2000. The notion of stakeholder has now permeated the corporate world. Our world now recognises the importance of stakeholders and why a business will not survive if it failed to take its stakeholders along in all it does.

Later years' scholars in CSR, for example Elkington (1997) with his triple bottom line's argument of corporate social responsibility (often referred to as the 3Ps – *People, Planet*

and Profit), Carroll and Buchholtz (2003) with their four dimensional responsibilities of business – (Economic, Legal, Ethical and Philanthropic) and the UN Sustainable Development Goals 2030's vision of CSR in terms of the 5Ps – (*People, Planet, Prosperity, Partnership and Peace*) would appear to have concurred with Roddick (2000) that CSR is not only and cannot only be about economic responsibility. There is more to CSR than economic responsibility, the global successes and achievements made in the field support that argument. Levitt's (1958) and Friedman's (1962) arguments were prior to Freeman's (1984) stakeholder approach to strategic management when people's understanding of each stakeholder group's contributions to the success of business in its environment was limited. Levitt (1958) seriously argues that promoting CSR and encouraging business organisations to shift their orientation from profit maximisation to CSR centred orientation which is likely to reduce profit is dangerous for business customers. *Selfishness* on the part of the business not *selflessness* Levitt (1958) argues is what will maximise business profit. He further contends that to force businesses to pursue the *selflessness* route will undermine the basic principles on which capitalism is based.

A few of the papers for example Idowu (2009) and Idowu (2011b) suggest that since the partial inception of the modern version of CSR in the United States of America in 1948 through Howard Bowen's seminal paper and the field's formal recognition in management literature also through Bowen's 1953 book, many positive achievements have continuously been made globally in the field of CSR. Bowen's 1953 book explored what he described as the social responsibilities of the businessman. Many of the issues Bowen (1953) raised in his book on corporate social responsibility have not only reshaped the global corporate scene and corporate conscience on CSR but have also remodelled capitalism and advocated that modern corporate entities should inculcate into their strategies, those actions and activities which depict how they hope to meet the expectations and interests of all their stakeholders.

Many of these issues also have encouraged corporate entities to consciously follow strategies that would result into positive impacts on people and the environment. This was as a result of a number of adverse and negative impacts which their operational activities have simultaneously caused people and planet. CSR encourages active responsibility on the part of corporate entities of our era. All these six CSR papers have tended to draw on those positive impacts contributions which CSR has made and continues to make in societies from different dimensions in the UK and of course around the globe. Fifty percent of the papers used in the submission made direct contacts with UK companies which were listed on both the FTSE100 and FTSE350 indices at the time of each relevant study, which culminated into each of the three applicable papers. The findings of many of the six papers espouse the different parts CSR has played in remodelling and repairing capitalism, Levitt (1958 p. 42) describing executives who are already into CSR argues "everyone is in on the act, and nearly all of them mean what they say". All these have continued to encourage and direct corporate entities in different parts of the world to take account of how they would like our world to look like in the 21st century and embed appropriate CSR actions that would facilitate it. Not only that, a series of economic, social and environmental challenges have

come to the fore (for example the 2008 Global Financial crisis, Global warming and Climate Change, Human rights abuses, depletion in the stock of some non-renewable natural resources etc) the roots of which have been traced directly to some reckless, uncaring and irresponsible behaviours by some corporations through the actions of their leaders and corporate executives. It became apparent that lasting solutions are needed to put a halt to many of these addressable social and environmental problems. With the hope of bringing some stability and sensibility to the operational practices of corporate entities globally.

Sustainable Development became a global term in the management and of course CSR literature following the Brundtland Report 1987 mentioned above in the Abstract. The Brundtland Report 1987 aims to direct the global communities' way to finding solutions in dealing with many of the world's current CSR related challenges. Many of the solutions needed to deal with several of these CSR challenges, have tended to revolve around encouraging governments and the business community to embed and inculcate issues relating to sustainable development and CSR into government policies and corporate strategies. To support this argument, the United Nations has held a number of Environmental Conferences in different parts of the world, for example Rio 1992, Kyoto 1997 and Rio + 20 in 2012. The same international organisation has championed in 2000 and 2015 two 15 years Development Goals namely the Millennium Development Goals 2015 and the Sustainable Development Goals 2030. These are new developments which have taken place in the CSR arena from the UN perspective.

A number of other developments in addition to the ones noted in the last paragraph have also taken place in the field of CSR before, during, since and after these papers were published. Exploring some of these developments should hopefully demonstrate the currency of the researcher's activities in the field of CSR. The researcher delves into some these new developments in the field of CSR in the very final section of the thesis – **Section 5**. The following areas are those new developments which the final chapter explores:

- Integrated Reporting
- Corporate Governance
- The King Reports I – III in South Africa
- Social Innovation
- Social Entrepreneurship and Social Intrepreneurship
- Millennium Development Goals 2015
- Sustainable Development Goals 2030

These new developments will be properly explored in **Section 5** below.

## **Components of the Research Problem**

The research problem in the thesis is to explore developments of corporate social responsibility. The researcher has sub-divided the research problem to be looked at in the thesis into four components (A – D below) which address six research questions covered by the six papers submitted for the thesis. Component A has one research question, Component B has three research questions, Component C has one research question and Component D has one research question.

Below are the six main research questions which the thesis has looked at under four components a – D below.

### **A. Motivations for CSR Reporting**

#### **Q1 Are the Corporate Social Responsibility matters based on good intentions or false pretences?**

It was deemed necessary to investigate why many corporate entities at the point in time the study was initiated had suddenly decided to embrace the voluntary disclosure of their non-financial information to their stakeholders and the world at large bearing in mind the consequential financial costs that could result from this voluntary action by them. At the point when the study commenced little was known about why companies disclose their social information to their stakeholders. Some scholars and commentators had argued that many of these companies issued their social responsibility information simply for public relations exercise Henderson (2001a), (2001b) and Smith (2003). Albeit Smith (2003) also notes that there may be a compelling business case for making a substantial commitment to CSR and disclosing information on this. It was important to understand exactly whether such disclosure was simply for strategic reasons or companies reporting on this aspect of their operations are genuinely meeting their social obligations to societies. The study was able to reveal that there are several reasons why modern companies voluntarily disclose the non-financial information of their operations see more details about some of these reasons on pages 38 - 39 below.

### **B. The Practice of CSR**

#### **Q2 How do UK corporate entities practice corporate social responsibility?**

Being actively involved in the practice of the field of corporate social responsibility became a global phenomenon even before the United Nations agreed the Millennium Development Goals (MDGs) 2015 in September 2000 but it became even a more popular phenomenon thereafter. Demonstrating that corporate entities in each nation state of the world are conscious that they must practice CSR and embed its ethos in the operational activities became a compelling issue even when there are no legal requirements in many countries for

it. For example, a few months before the UN MDGs of September 2000, the then Labour Government of Tony Blair in the UK had appointed the first ever CSR Minister anywhere in the world. It was deemed necessary by the researcher to want to understand how CSR is practiced and establish which corporate entities (both profit seeking and not-for profit) were practicing CSR in the UK, to also understand who the actors were and which organisation were supporting and encouraging CSR to flourish in the United Kingdom. The study which culminated into this paper was about finding answers to these questions. The study revealed a number of answers to these research questions, again these are noted in another section below see pages 41 - 42.

### **Q3 What contributions do corporate secretaries make to CSR in the UK?**

CSR has reoriented the way all professionals perceive and practice their professions in both profit seeking and not-for profit organisations around the world. The researcher being a qualified Chartered Secretary albeit in academia, it was necessary to understand how members of the professional body of secretaries and administrators have embedded corporate social responsibility in their day to day operations in listed and unlisted companies in the UK. The study which the researcher commenced in search for answers to these questions necessitated him to contact companies using two methods what he has described as “direct” and “indirect” methods. The direct method was through contacting some UK companies directly himself and the indirect method was going through a company in central London that recruits chartered secretaries for UK listed companies and asking them to pose his research questions to company secretaries of these listed companies on his behalf. The contributions to knowledge which this study espoused are on page 41 below.

### **Q4 How do decision makers use accounting information in a sustainable environment?**

Sustainable development requires that all subject disciplines must embed sustainability in all they do. This study was designed to understand how a number of traditional accounting techniques used by accountants and corporate managers in making short and long term decisions have changed to embed the requirements of sustainable development. The intention was to understand how these techniques have been reoriented to take account of the triple bottom line rather than the now defunct traditional single bottom line. The study notes the emergence of areas such as Social and Environmental Accounting (SEA) and Environmental Management Accounting (EMA) which have developed to help corporate managers in embedding social responsibility in the operational activities of business organisations.

## C. Origins of CSR

### Q5 What origins do Corporate Social Responsibility have in the UK?

It was deemed necessary to logically piece together the history of CSR in the UK as there was a noticeable absence of this in the literature. The study which the researcher embarked on for this paper was designed to contribute to knowledge and provide answers to a number of research questions. Below are the objectives of the paper which emanated from this study:

- To trace back CSR to its possible origin as it relates to the UK;
- To identify some events in the past which constitute CSR even though they might not have been so described during the period when these events took place;
- To provide a structure which enables readers and future researchers to organise the literature in the field of CSR;
- To comment on trends which appear evident from a systematic study of the literature on this subject and
- To offer a detailed bibliography as a starting point for those interested in this area.

The contributions to knowledge of the paper can be found in Section 4 of this submission below.

## D. Ideological Perspective of CSR

### Q6 Whose ideology is Corporate Social Responsibility? Is it Capitalists' or Socialists'?

CSR is now an everyday term used everywhere in the world, it has been noted that corporate entities which are perceived by stakeholders as being socially responsible are positioned to derive enormous benefits from being so, see for example Morley (2002), McWilliams *et al* (2006). Prior to the publication of this paper, the researcher delved into the literature to see whether there was any indication as to whose ideology CSR is, the researcher notes that the literature was unusually silent as to who should be credited with deriving the ideology we now freely refer to as CSR. The researcher felt that understanding where the ideology stems from would add to knowledge and help to clarify a number of misgivings that might still surround the idea. There is the tendency to wrongly want to assume that CSR is a socialist ideology for two main reasons. First, the activities that stem from what CSR advocates and secondly, the presence of the word 'social' in its very name, are enough reasons why anyone who has not understood what CSR is all about to want to ascribe the field as a socialist ideology. The study was designed to answer a number of pertinent questions about where CSR ideology originates from, about whether CSR is a way to reform the *old capitalism* and thus enabling capitalism to undergo the profound metamorphosis espoused in Thurow (1966). By *Old capitalism* the researcher means the



strand of capitalism practised before CSR became popular globally. That strand of capitalism was based on entrepreneurship which had the sole objective of making the maximum profit to the provider(s) of finance at the expense of other key stakeholders including the natural and physical environments Sternberg (2015). It made no allowance for ethical or responsible business considerations. All those issues we now talk about in business arena as being necessary and desirable for our world to develop and become more egalitarian were of no consequence to that strand of capitalism. The contribution to knowledge of the paper is noted in Section 4 of this submission

This submission is structured as follows: it proceeds with an overview of the research agenda and summary of the papers which have formed the cornerstone and the basis of this submission. The next section provides a summary of approaches and perspectives taken by all the six papers. The penultimate section is an overview of the contributions the six papers have made to knowledge and consequently to the literature on CSR. The final section provides the researcher's concluding reflections on new developments in the field of CSR which are necessarily not part of the six papers used in the submission but which I believe will demonstrate my continued currency in the field of CSR. This section also provides the researcher's discussion on where do CSR go from its current state of development.

## Two

### Overview of the Research Contribution to Knowledge

The six papers being used in this submission when considered collectively form a coherent whole of a research agenda premised on how CSR has evolved, been implemented and practiced in the UK before reaching its current state of development, as at this period of the 21<sup>st</sup> century. Like an imaginary butterfly, CSR has taken a number of years to metamorphosize to its current level. These six papers are evidence of that and they can be summarised in chronological order of publication in terms of their themes as follows: motivation for reporting CSR **Idowu and Papasolomou (2007)**, the practice of CSR **Idowu (2009)**, a profession's (corporate secretaries') perspective of CSR or a profession's practice of CSR in the UK **Idowu (2010)**, Decision making aspects of CSR using accounting techniques **Idowu (2011a)**, the History of CSR in the UK **Idowu (2011b)** and Ideological CSR **Idowu (2012)**, in as far as many of these themes relate to the United Kingdom. The table below provides an overview of the themes of the six papers in the researcher's submission for the degree. In addition, the **Figure 4.1** on page **38** of section **4** provides a pictorial account of how the themes of the papers used by the researcher inter-connect with the field of CSR.

**Table 2.1 Submission's Main Research Questions and Themes**

<b>Paper</b>	<b>Main Research Question</b>	<b>Research Focus</b>	<b>Contribution to Knowledge</b>	<b>Research Discourse</b>
Idowu and Papasolomou (2007)	Are the CSR matters based on good intentions or false pretences?	Explores the motivations for voluntary CSR reporting by UK listed companies	Motivations for annual voluntary disclosure of their non-financial information by corporate entities to stakeholders	Voluntary disclosure of CSR information
Idowu (2009)	How do UK corporate entities practice CSR?	Explores how UK corporate entities practice CSR in a book on global practices of CSR	UK actors in the field of CSR and their various involvements including advocates of the practice of CSR	Contextual corporate social responsibility in different sectors of the UK economy
Idowu (2010)	What contributions do corporate secretaries make to CSR in the UK?	Explores corporate secretaries perspectives of corporate social responsibility	Contributions of the 'servant' of the board of directors in executing Environment Social and	A group of professionals' discourse of corporate social responsibility

			Governance (ESG) in corporate governance	
Idowu (2011a)	How do decision makers use Accounting information in a sustainable environment?	The study takes an exploratory view of how sustainable development has impacted on decision making using accounting techniques	Accounting techniques used in decision making to encourage embedding sustainability in corporate decisions	Social and Environmental Accounting (SEA) and Environmental Management Accounting (EMA) in planning, control and decision making
Idowu (2011b)	What origins do CSR has in the UK?	Traces the origins of corporate social responsibility in the UK since the 1770s when altruistic CSR was practiced	The origins of altruistic CSR in the abolition of slave trade and CSR's positive contributions the business enterprise during the industrial revolution	CSR from its traditional dimension to modern CSR with different actors in the field when both altruistic and strategic strands of CSR were practiced
Idowu (2012)	Whose ideology is CSR? Is it Socialists' or Capitalists'?	Delves into the issue of where CSR emanates from as the literature was silent until this study came into being as to whose ideology CSR is.	Confirms that CSR is indeed a capitalist ideology which has brought about the new face of modern capitalism	All modern stakeholders are equally important to corporate entities of the 21 <sup>st</sup> century, which is a move away from the belief that the shareholders hold the key to corporate survival

The researcher provides below the aims of each paper, discusses how each paper has explored the relevant issues and the main findings whilst drawing out the contributions they make to knowledge following the study on which each of them is based.

## Paper 1

### 2.1 Idowu and Papasolomou (2007):

This paper which according to Google scholar (as at the time of writing this submission) has been cited by one hundred six (117) researchers worldwide, contributes to the body of literature on the motivations for corporate social responsibility reporting by UK companies.

Prior to the study for the paper, researchers such as Patten (1992), Deegan et al (2000) have noted an increase in the volume of voluntary environmental disclosures in response to criticisms experienced by some corporate entities following a particular event. Deegan and Gordon (1996) and Adams *et al* (1998) have similarly noted an increase in disclosure by some corporate entities as a result of the risks inherent in the industries or sector in which they operate. In addition, several studies have been carried out which have focused on the market reaction to general disclosures of social responsibility information; Belkaoui (1976), Ingram (1978) and Anderson and Frankle (1980) and those that focus on market reaction to specific categories of social responsibility reporting; Freedman and Jaggi (1982, 1986 and 1988) and Shane and Spicer (1983). These studies and others similar to them did not specifically look at the motivations for voluntary reporting on CSR which makes the study – **Idowu and Papasolomou (2007)** unique and different from prior studies before it. This paper **Idowu and Papasolomou (2007)** originally set out to compare the motivations for disclosing CSR information by companies in Cyprus (where Papasolomou is based) and the United Kingdom this researcher's home country. Unfortunately, Papasolomou received no replies or co-operation from all the companies she contacted in Cyprus about the study. This led us to decide to focus the study solely on the information **Idowu** received from twenty UK companies. In order to gather the required information about the theme of this particular paper, this researcher contacted by letter forty UK companies chosen from two sectors of the main UK capital market – the London Stock Exchange which at the time were known to issue CSR reports. These companies were at the time of the study either listed on the FTSE100 Index or FTSE350 Index. They were asked to explain in as much detail as possible why they issue information on their non-financial (CSR) activities. The table below depicts all those companies which provided this researcher with the required information. It must be stated here that a lot of changes have taken place with many of these companies since the study was carried out, for instance some of these companies have either been taken over by other companies and are therefore no longer directly listed on the London Stock Exchange in either of the two aforementioned sectors or are no longer UK listed companies as their parent companies have foreign domicile or have been demoted from the index because they had failed to meet the criteria to remain in that particular index.

**Table 2.2 Twelve Participating UK Public Limited Companies as at the time of the study**

<b>Provided Explanations</b>	<b>Sent CSR Report</b>	<b>Sent Annual Report</b>	<b>Referred us their website</b>
1. Abbey National*	1. Centrica*	1. Jarvis	1.AstraZeneca*
2. AstraZeneca*	2. Costain	2. Northern Foods	2. Bradford & Bingley*
3. Balfour Beatty	3.Friends Provident*	3. Investec	3. Centrica*
4. Bradford & Bingley*	4.British Airways*		4.Friends Provident*
5. British Airways*	5. mmO2*		5. Tesco*

6. British Gas Group*	6. Royal Bank of Scotland*		
7. British Telecommunications*	7. Tesco*		
8. International Power	8. 3i Group*		
9. Marks & Spencer*			
10. National Grid Transco*			
11. Tesco*			
12. 3i Group*			

**\*At the time on the FTSE 100 Index (Many things have changed with a number of them)**

At the end of the study, the researcher found that there are more than a dozen reasons why UK companies provide annually non-financial information to their stakeholders and the world at large. The paper notes that the motivations range from the desire to inform stakeholders on their CSR activities, the wish to meet the request by the then UK labour government for all FTSE 250 companies to report on their environmental performance. Many of the reasons put forward by these twenty companies suggest that reporting on CSR was then becoming part of the strategies of many UK companies towards embedding sustainable development into their operational practices and demonstrating to their stakeholders that issues relating to CSR are important to them. A list of the findings from this study will be found in section 4 of this submission below.

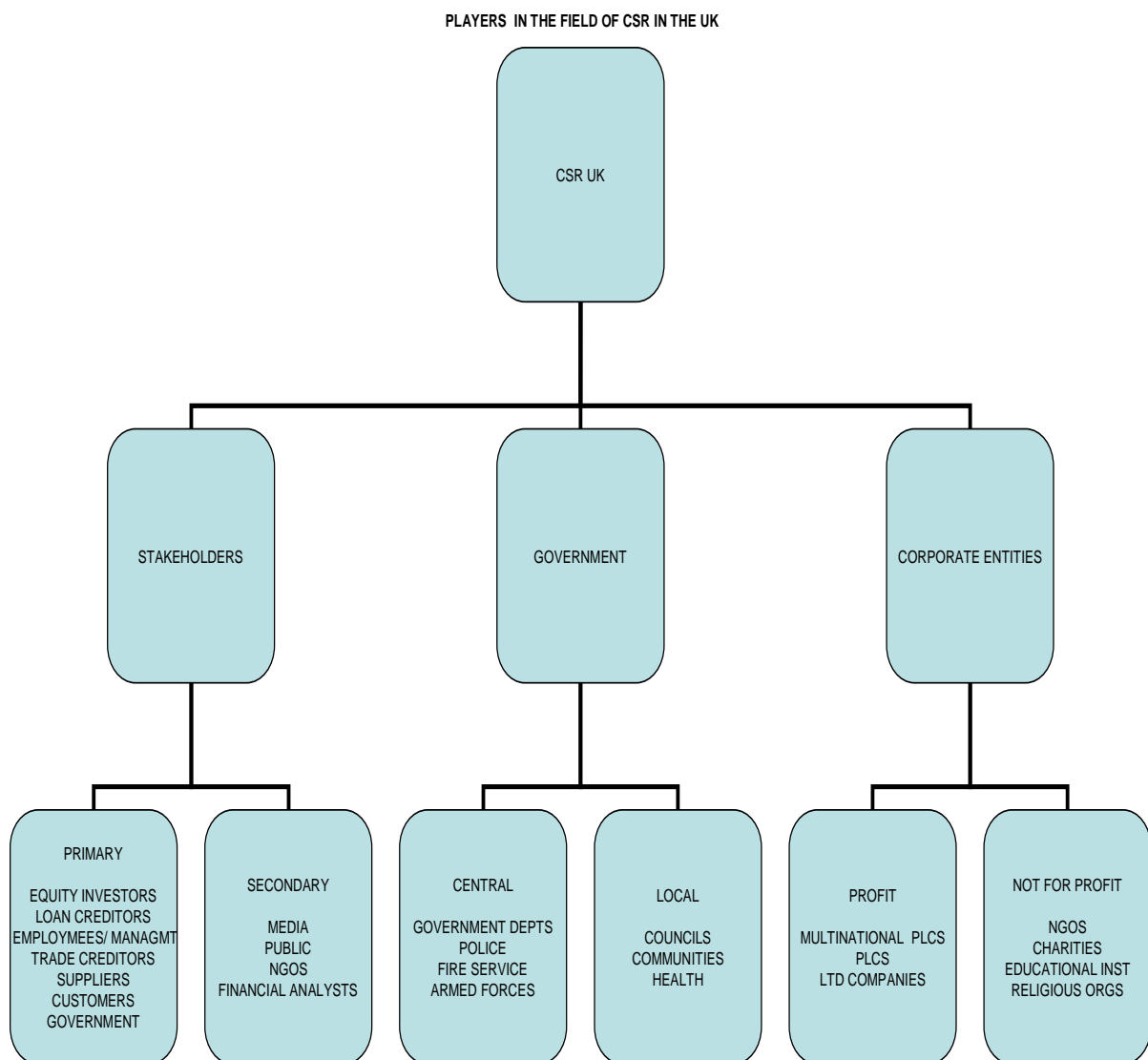
## **Paper 2**

### **2.2 Idowu (2009)**

This paper explores how different types corporate entity (both profit seeking and not for profit) in the UK practice CSR. The study was a chapter in an edited book by Idowu and Leal Filho (2009) on Global Practices of Corporate Social Responsibility with nineteen participating countries worldwide in twenty-one chapters. Google Scholar notes as at time of putting the submission together that seventeen (17) scholars around the world have cited the paper in other publications. There was no paper around on how CSR is practiced by corporate entities in the UK prior to the contributions the paper made to the literature on CSR in the UK. The following are a few examples of what the literature contained on social responsibility in the UK prior to **Idowu (2009)**; Maltby (2004) on corporate social reporting of one UK company from 1903 – 1939, Moon (2004) on government as a driver of CSR, Idowu and Towler (2004) on the contents of CSR reports of UK company and Idowu (2008) on CSR in UK higher education institutions. The piece sets the scene for the paper by delving into the literature to effectuate a number of definitions of corporate social responsibility as found in the literature as at the time of the study. The following are the authors or sources of those definitions provided - The World Business Council for Sustainable Development (1999), Bloom & Gundlach (2001), McWilliams & Siegel (2001), Jackson (2003), Crowther & Rayman-Bacchus (2004), European Union (2004) and Kotler and Lee (2005). The paper elucidates the identities of corporate entities within the UK that have

taken leading roles in promoting and encouraging the practice of CSR in the UK – Business in the Community (a brain child of the Anglo American Conference in 1980 on Corporate Community Involvement), FTSE4Good Indices, The ACCA (a professional accountancy body) and the Government. The study provides an organisation chart of actors in the field of CSR in the UK. The researcher has not included the EU, UN, World Bank and other international bodies that play some part in what goes on in the field of CSR in the UK as the micro view of these issues in the UK were being depicted in the study when it was undertaken before its 2009 publication. See Figure 2.1 below:

**Figure 2.1 Players in the field of CSR in the UK**



**Source: Idowu (2009)**

The figure above depicts actors that are actively involved in the practice of corporate social responsibility in the UK. It demonstrates clearly that corporate CSR has taken hold of virtually every area of existence in the country. The government during the time of the study took a keen interest in promoting the practice of CSR in the country, for instance a few years before the study, the then UK government in March 2001 had appointed Dr Kim Howell as the Minister of CSR. The government also as part of its attempts to popularize the field in the UK issued an update to its strategy for advancing its CSR vision in May 2004, which it hopes, would aim to facilitate the following:

- Promote business activities that bring simultaneous economic, social and environmental benefits.
- Work in partnership with the private sector, community bodies, unions, consumers and other stakeholders.
- Encourage innovative approaches and continuing development and application of best practice.
- Ensure there are decent minimum levels of performance in areas such as health & safety, the environment and equal opportunities.
- Encourage increased awareness, open constructive dialogue and trust.
- Create a policy framework, which encourages and enables responsible behaviour by business.

**Source:** Corporate Social Responsibility: A Government Update May 2004 page 2.

The paper also revisited Idowu and Towler (2004) on what UK companies disclose in their CSR reports and notes that CSR reports of UK companies disclose information about the contributions which each company has made during the year preceding the reporting year under four main perspectives; namely the *environment, community, marketplace and workplace*.

The paper notes the following differences in reporting practices of CSR by UK companies which came to light at the time of Idowu and Towler (2004) study:

**Table 2.3 Differences in companies' reporting practices by UK companies**

Company	Stand Alone CSR	Director Responsible for CSR	FTSE4Good Index	Business in the Community Index	Dow Jones Sustainability Index	ISO 14001 Index	Supports Named Charities?	CSR Report Has a Theme	Sets Annual Targets for CSR	Has Web site for CSR
Shel I Group	√	√	x	√	x	x	√	√	√	x
Tesco	√	√	x	√	x	x		x	√	x
Royal Bank of Scotland	√	√	x	√	√	√	√	√	√	√
Barclays Bank	√	√	√	√	√	√	√	x	√	√
Manchester United	x	√	√	√	x	√	√	x	√	x
Friends Provident	√	√	√	√	x	x	√	√	√	√
BG Group	x	x	x	x	x	√	√	x	√	x
Centrica	x	√	√	√	√	√	√	x	√	x
Northern Foods	x	√	x	√	x	x	√	x	√	x
Bradford & Bingley (now part of Santander Bank)	x	√	x	√	x	x	√	x	√	x
Kingston Communications	x	x	√	√	x	√	√	x	√	x



<b>Balfour Beatty</b>	√	√	x	√	√	√	x	√	√	x
<b>Safeway (now Morrisons)</b>	x	√	√	x	√	√	x	x	√	√
<b>National Grid</b>	x	√	x	√	x	√	√	√	√	√
<b>Tullow Oil</b>	x	x	x	x	x	x	√	√	√	x
<b>mmO2(O2) owned by Telefónica</b>	x	√	√	√	√	√	√	√	√	√
<b>Northern Rock now owned by Virgin Money</b>	√	√	√	√	x	√	√	√	√	√

**Source:** A comparative study of the contents of CSR reports of UK companies (2004)

The paper was able to increase societal knowledge about how UK companies practice and implement their actions in the field of corporate social responsibility in line with eighteen other countries worldwide that contributed to the edited book on the *Global Practices of Corporate Social Responsibility* Idowu and Leal Filho (2009).

### **Paper 3:**

#### **2.3 Idowu (2010)**

The study that led to this paper delves into the issue of how UK Corporate Secretaries (my professional affiliation – I am a Chartered Secretary by training) see their roles in CSR and the contributions the company secretaries make to the development of the field of CSR. The paper was published in an edited book on “Professionals’ Perspectives of Corporate Social Responsibility” where twenty-one professions globally expressed views on how these professions have inculcated and continue to inculcate CSR into what they do. It was felt necessary by the researcher to explore this issue because of the popularity of CSR worldwide and no view of its professional dimension had been taken prior to this study. Several scholars attest to the fact that CSR has become very popular virtually in all economies around the globe. For example Vogel (2005) found 30,000 sites for CSR on Google, Vogel (2005) also notes that there are more than 15 million pages on the World Wide Web addressing different dimensions of CSR including more than 100,000 corporate websites. Broomhill (2007) discovers 12,500 citations of CSR on Google Scholar, 12,900,000 phrases on CSR on internet Google and 97,800 of the same on Australian websites. Kotler and Lee (2005) from a survey of the Global Fortune Top 250 companies note a continued increase in the number of American companies reporting on corporate responsibility. To demonstrate that the popularity of CSR is worldwide, the United Nations has since 1992 organised several Climate Change Conferences in different parts of the world some of which are – Rio (1992), Kyoto (1997), Johannesburg (2002), Bali (2007); Poznan (2008), Copenhagen (2009), Cancun (2010), Durban (2011), Doha (2012), Warsaw (2013), Lima (2014) and Paris 2015. Not only that, governments around the world are encouraging corporate and individual citizens within their jurisdictions to behave responsibly in ameliorating the adverse impacts of their operations on society, for example, that corporate entities should set CO<sub>2</sub> emissions reduction targets and meet them. Idowu (2009) notes that 81% of FTSE100 companies are now actively reporting on their CSR activities either on their corporate websites and/or using paper copy of standalone annual CSR reports and 5% of these companies have their CSR activities reported on by related organisations. Grant Thornton (2007) in their annual corporate governance review argues that 94% of FTSE 350 firms included a reference to CSR in their annual reports; 84% of these firms claim to have a dedicated process in place for monitoring CSR activity, 40% of FTSE 100 now issue standalone CSR reports and some of these companies are seeking to authenticate the validity of the information provided in their CSR reports by reference to some form of external verification of these reports by specialists in the field.

As noted above the researcher used two methods to collect information from company secretaries of UK companies. I used what I described in the paper as “direct” and “indirect method”. In the direct method, I sent letters to thirty listed UK companies’ company secretaries inviting them to provide me with information on how their companies have absorbed the field of CSR into their professional activities giving me information about the pitfalls and benefits that have accrued from inculcating CSR into what they do. The direct method generated ten responses out of which only three provided the required information; the other seven stated that they were unwilling to participate in the study for different reasons; for example some companies stated that the time to provide the required information was not available to them. With the “indirect method”, I sought assistance from at the time a practicing company secretary who in turn enlisted the assistance of a company which specialises in the recruitment of company secretaries for FTSE100, FTSE250 and other quoted companies in the UK. The London based recruitment company emailed letters to 40 listed companies in different sectors and different parts of the UK asking them to provide exactly the same information contained in the letter I sent out using the direct method. The indirect method on the other hand generated eight responses with four of these companies providing the required information, whilst the remaining four companies stated that they did not have the time to participate in the study and wanted to wish the study every success. Below I have listed the names of the seven companies which provided me with the required information.

1. Balfour Beatty Plc
2. Bellway Plc
3. Bovis Homes Plc
4. Centrica Plc
5. ITV Plc
6. Lloyds TSB Plc
7. Tesco Plc

From the information received from the seven participation companies, it was noted that corporate secretaries in collaboration with their other senior colleagues in UK companies are actively involved in making decisions about corporate involvements in issues relating to corporate social responsibility. I was also able to gather from this study that several large UK companies now have Corporate Social Responsibility Committees which are chaired by one of their Executive Directors who usually have the title of CSR Director or similar titles indicating that they are responsible for non-financial aspects of their companies. The Group Company Secretary of one of the seven participating companies stated that they had chaired this committee between 2003 and 2006. The Group Company Secretary of another of our companies at the time of the study chaired this committee. These Committees have an explicit remit to carry out several CSR activities within the particular company. It was also found that these companies’ corporate secretaries are members of these Corporate Social Responsibility Committees.

The following is a summary of some of the CSR issues included in the explicit remit for which the CSR committee in each of the participating companies are responsible:

- Assessing and managing risk
- Developing corporate social responsibility strategy
- Reviewing social, ethical and environmental (SEE) policies and practices
- Encouraging best practice throughout the business
- Identifying opportunities to improve the effectiveness and sustainability of the business using community and environmental initiatives
- Reviewing, agreeing, monitoring and reporting on corporate social responsibility Key Performance Indicators (KPIs)
- Increasing internal awareness of corporate social responsibility
- Improving stakeholder communication and engagement
- Ensuring that the company's KPIs are meeting the needs of their stakeholders and the company continuing to be good neighbours in the communities they serve
- Ensuring that their KPIs are robust enough to reduce drastically their areas of adverse impact for example climate change, health and safety, local impact, employees.
- Making governance arrangements
- Reporting and disclosing information on their non financial performance
- Being involved in stakeholder Engagement
- Increasing employee engagement and customer satisfaction
- Providing the lead on the Conduct and Behaviour of the companies
- Providing the environment for better Corporate Social Responsibility Management

Looking at all the different issues noted above, it is easy to argue that corporate secretaries in addition to their standard roles in organisations have had to extend their contributions to managing the corporate entities they work by embedding CSR related activities which are designed to take cognisance of what sustainable development requires modern corporate entities to be involved in.

#### **Paper 4:**

##### **2.4 Idowu (2011a)**

The researcher chose to look at how decision makers use accounting information in a sustainable environment in an edited book on the *Theory and Practice of Corporate Social Responsibility*. The researcher's chapter in the book uses some traditional management accounting techniques to explore how accountants and corporate managers inculcate the CSR principle of sustainability in the process of making both short term and long term business decisions. The paper delves into how those accounting techniques explored in the chapter have been adapted to inculcate sustainable development in decision making.

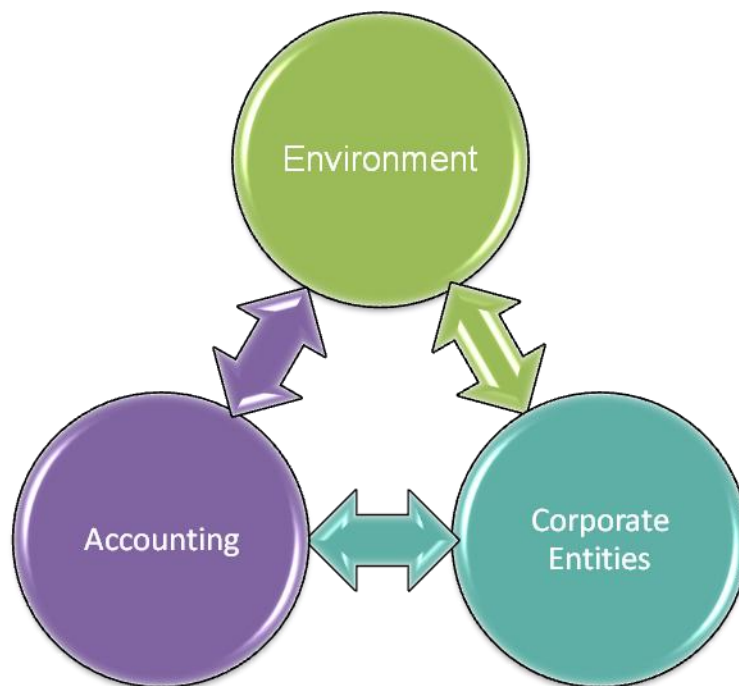
The paper notes that accounting scholars have joined the CSR crusade to encourage modern corporations to take appropriate measures which either alleviate or totally remove the

adverse impacts of corporate operational activities on the environment (see for example Gul and Chia 1994, Milne 1996, Burritt et al 2002). Corporations have in turn taken a number of positive actions to improve their environmental profiles in this regard, Porter and Kramer (2006). Some of the actions taken by these corporations have come about because of a number of reasons for example as a result of some government legislations or directives in different parts of the world. See for example, Montz and Dixon (1993) who argue that the New Zealand Resource Management Act (1991) has compelled all corporations that are making applications in New Zealand for resource consents to include a detailed assessment of any actual or potential effects of the resulting activities of their operations on the environment and how such applicants intend to mitigate these adverse impacts. Tilt and Symes (1999) also argue that as a result of the government legislation in Australia, there was an increase in the number of Australian mining companies rehabilitating mining sites after depleting the mines. Needless to say, there are several accounting implications of the actions which these governments' legislations are compelling corporations to take following their environmentally related operational activities. Academic accountants have understood the serious consequences of not being seen to be embedding sustainable development into corporate decision making and other issues pertinent to the accounting function of corporate entities. Lehman (1995) argues that accounting in its nexus role should constrain organisational activities; especially those that involve environmental degradation. Nelson (1993) also supports this view and argues that if the accounting profession failed to take this suggestion on board, it runs the risk of losing its legitimacy and credibility in the eyes of non-accountants and their clients. If the accountancy profession allowed this to happen, there is a strong possibility that accountants would lose society's trust, respect and the unique role which the accountancy profession performs in society would be perceived as less credible with serious ethical and financial consequences for the profession and those who earn their living from it.

**Idowu (2011a)** delves into the field of *Environmental Management Accounting* (EMA) a subset of the field of Social and Environmental Accounting (SEA). The field of SEA Tilt (2009) argues came into being as a result of the need to embed CSR into the accounting profession's traditional three dimensional focus – financial accounting, management accounting and audit. The areas of focus by those accountants specialising in the three areas are understandably different and as a result, the areas of CSR that are of interest to them will be dissimilar. Tilt (2009) explains these subject disciplines and the CSR focus as follows: Financial accountants are primarily interested in social and environmental implications of assets and liabilities and how to report on them in some standard socially responsible way. The management accountants Tilt (2009) argues are concerned with costs and benefits associated with environmental issues whilst the auditors are concerned with providing some verification or assurance of the social accounts produced from the information generated from both financial accounting and management accounting systems. Solomon (1994) describes the *environment* as one of the few silent stakeholder groups that exist. The environment has no voice to protest about what is happening to it, it neither attends any annual general meetings nor has the capability to cast a vote there. Having said this,

destroying it has some serious consequences on us all; some of these consequences are now becoming apparent to everyone when looked at from different dimensions e. g. Climate Change, Global warming and some of these consequences still remain unknown, it may take several decades before these become apparent to everyone. This was why I argue in **Idowu (2011a)** that decision makers using accounting techniques must bear in mind the impact of their decisions on both the *silent* and *non-silent* stakeholders. This led Idowu (2011a) to devise a pictorial three dimensional inter-relationship which should exists between the Environment, Corporate Entities and Accounting below:

**Figure 2.2      A Three Dimensional inter-relationship**



**Source: Idowu (2011a)**

What goes on in both the natural environment and business environment are interdependent, unfortunately this did not become clear to us until relatively recently Vitousek (1994), Parmesan and Yohe (2003). A lot of things had been done inappropriately; the field of Environmental Management Accounting (EMA) was devised to address some of these socially inappropriate aspects of the traditional management accounting practices which provide information for decision making by senior corporate managers. The paper explores some traditional areas of short term and long term management decisions under sustainable development as noted in Brabazon and Idowu (2001) using the cost of quality model and the technique of product costing was also explored in the paper.

## Paper 5:

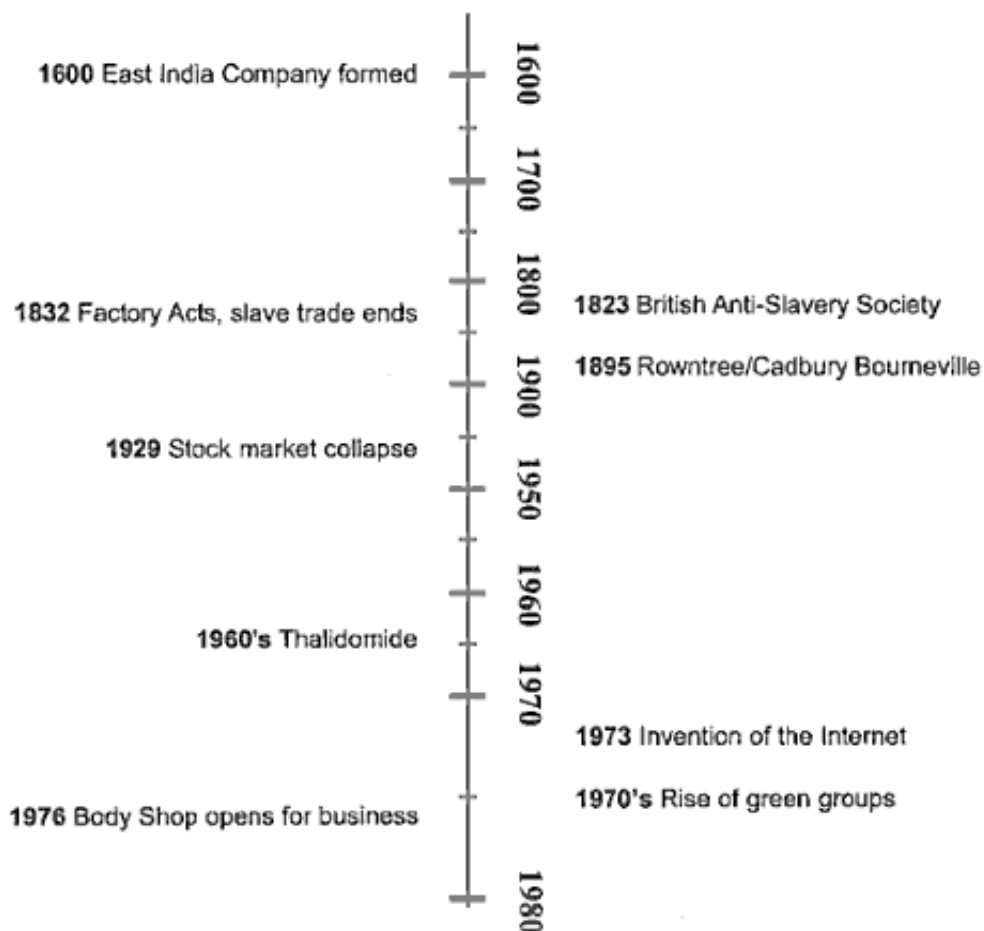
### 2.5 Idowu (2011b)

This paper traces back key historical landscapes of corporate social responsibility in the UK from the 1600s, when the first ever known multinational corporation – the East India Company (EIC) was incorporated in the City of London on 31<sup>st</sup> December 1600. The company for more than 200 years successfully met the original CSR of a business enterprise (often described in today's terms as the basic social responsibility of corporations). This basic CSR of business Carroll (1991) in his summation of the constituents of the total CSR of a business describes as the economic strand of CSR which are delivering profits to shareholders, creating employment for people, providing goods and services to its customers and paying corporate taxes to the King/government. What we refer to as the CSR of corporate entities in today's terms is far more complex and embracing than that. We take for granted in modern days that modern businesses must demonstrate responsibility well above the basic CSR. Businesses that only meet their basic responsibilities are in fact socially irresponsible in the modern world. The paper also explores the strand of CSR practiced in the UK in the 1700s during the Industrial Revolution and during the drive towards the abolition of slave trade. The trade in African slave was started in 1440 by the Portuguese and went on for almost 400 years until 1833. Great Britain joined the 'business' as a full participant in 1562, as a slave trading nation and for nearly 300 years Great Britain was actively involved in slavery, shipping West Africans to the New World and West Indies. The strand of CSR that was depicted through the actions of a number of people who disapproved of the trade and campaigned peacefully to end it during the 1770s is what Carroll (1991) describes as *Discretionary CSR* and Lantos (2001) describes as altruistic CSR, that is, "*the responsibility to live and act for the interest of others*" Lantos (2011) page 605 a strand which Carroll (1991) also describes as philanthropic or charitable corporate social responsibility.

In an attempt to logically trace back my view of the history of CSR in the UK, I present below Figure 2.3 an adapted version of a figure from page 7 of Ward and Smith (2006) which identifies some of these landmark events that have contributed to the development and laid the foundations of corporate social responsibility in the United Kingdom. The paper – **Idowu (2011b)** in fact did not explore all the events depicted in the figure in Ward and Smith (2006) but it explored a few other events which Ward and Smith (2006) did not include in their own study. My intention was basically to add a few more landmark events and throw more light into Ward and Smith's (2006) excellent study of these historical events which form the history of CSR in the United Kingdom.

**Figure 2.3      Some Landmark Events in the History of CSR in the UK**

### Landmark events in the history of CSR in the UK



**Source: Ward & Smith (2006) - Adapted      Page 7**

The period between 1750 and 1830 marked an important era in the history of man on planet earth, the period is often described as the “Industrial Revolution”. The Industrial Revolution time marked the genesis of a change in the way people lived and worked in Great Britain and of course elsewhere around the world. It started the period which has now culminated into the process of a continuous damage of the natural and physical environments of planet earth. The period marked a shift in people’s lifestyle, it marked a change from living in villages and hamlets and working on farms to living in towns and cities and working in factories manufacturing mass produced goods, this is the change being highlighted here. It was in fact the beginnings of the journey which culminated into many of today’s social, economic and environmental problems. For example, it was the start of the process that would cause the problem of Global Warming and Climate Change which we have constantly debated and talked about for more than a quarter of a century since we



were told by scientists that our actions have led to the problem. Not only that, several other problems have ensued as a result of the change from solely agricultural economy to an economy that relies heavily on mass industrial production of goods which were consumed locally and exported elsewhere.

During that time which is nearly 300 years ago, the paper successfully notes the practice of CSR by many of the then UK entrepreneurs and industrialists who ran and operated factories in different parts of the country. Names such as Titus Salt (who I describe in the paper as the pioneer of modern environmentalism) took an action to prevent a serious problem of environmental pollution caused by manufacturing factories in the Bradford area of West Yorkshire by relocating his own wool factory away from the town of Bradford to a place later named Saltaire after him. Richard Arkwright another entrepreneur built rent free houses near his factories for his staff in Derby and other towns where his factories were located. George Cadbury the chocolate merchant and founder of Dairy Milk who operated his factories mainly in the Birmingham area dedicated his time to helping those he considered less privileged than him. He built workers' model village of Bourneville near Birmingham, he also built a hospital, reading rooms and washhouses for both his employees and the general public. Robert Peel (Senior) the father of Robert Peel Junior (a Tory Prime Minister in the 1830s) led the campaign for the abolition of child labour with an Act of Parliament in the 19<sup>th</sup> century, (he originally used children as young as 9 years old in his cotton factories in the Staffordshire area). Joseph Rowntree the sweet manufacturer pioneered holiday and sick pay in the UK. All these are examples of industrialists who stood out during the particular period as having practiced what we now describe as CSR. Albeit these actions noted above they took during the time in question when profit was the only objective of entrepreneurship, there was absolutely no need for them to be socially responsible or act beyond what we now describe as the basic CSR of businesses.

The paper **Idowu, (2011b)** also explored the contributions of the Quaker Group also known as the *Religious Society of Friends* to the development of CSR in the UK and also in the USA. The Quaker Group was formed in 1562 in England by George Fox. Many of their principles resonate with what CSR requires modern businesses today to ensure they weave into their corporate strategies, for example treating all stakeholders well, responsible business practices just to mention a couple.

The paper rejects the erroneous belief that CSR reporting started in the UK in the 1970s as noted in the following contributions to the literature on social reporting: Gray et al (1995), Adams et al (1998), Clarke and Gibson-Sweet (1999) and Jones et al (2006). Maltby (2004), in a study of the reporting activity of a number of British manufacturing companies with special attention to the Sheffield steelmakers – Hadfields Limited, notes that some UK companies had disclosed information similar to what is currently described as reporting on CSR activities since the beginning of the 1900s. The companies studied by Maltby (2004) had voluntarily provided non-financial information to the general public in addition to their annual financial reports, albeit at the Annual General Meeting (AGM). Hadfields Ltd was established in 1872 but not quoted on the London Stock Exchange until 1904. It was the second largest employer among Sheffield steelmakers with about 5,690 employees at its

peak (Tweeddale, 1995), (Maltby, 2004). CSR reporting is now an integral part of social reporting in the UK Idowu and Towler (2004), in fact following King Report II (2002) in South Africa most companies are now moving toward Integrated Reporting (Idowu et al 2016).

The paper contributes to the literature by affirming that CSR is not a 20<sup>th</sup> century concept or phenomenon; history suggests that CSR has existed since the existence of business and society, in fact the paper goes back to 1600 to trace the origins of CSR in the United Kingdom when the very first multinational company was incorporated. Originally, it was the basic expectations or requirements of members of society that business was looked upon to satisfy. Over time, these expectations have now been extended to include those issues that now fall under the modern definition of CSR.

## **Paper 6:**

### **2.6 Idowu (2012)**

The final paper in this submission sets out to untangle the ideological dimensions of CSR. The tendency to involuntarily want to assume that CSR is a socialist ideology as its name suggests is real. In fact Friedman (1962, 1970) one of the main adversaries of the field also fell in to this misconception of the idea of CSR when he argued that businesses are not set up by their owners for eleemosynary (charitable) purposes. Friedman (1962) wrongly assumed that by advocating that businesses should be socially responsible he felt was tantamount to advocating socialism. The researcher wanted to use the final paper in the submission to sort out the misconception which might still be floating around amongst those who still believe or assume that the idea of CSR is about socialism or amongst those who are still unsure of its desirability in both the corporate world and civil society. The attempt made with paper was to add to the literature a definitive answer to the question as to whether CSR stems from capitalism or socialism.

In my attempt to establish whether CSR emanated from capitalism or socialism, I carried out an examination of the literature to see whether the literature has given any conclusive evidence or indicated as to whether or not CSR is a capitalists' doctrine. In fact it was noted that the literature as at that point in time was unusually silent in this respect, perhaps it was assumed that we were all aware of who 'owns' the idea or concept of CSR. However, after examining the activities that stem from the ideology and considering the presence of the word 'social' in its very name one it might not be wrong to deduce that CSR has some relationship with socialism as a doctrine. That was also my original assumption before I commenced the study which culminated in **Idowu (2012)**. A few scholars are in fact suggesting that the word 'social' should be taken out of CSR and simply refer to the concept as 'corporate responsibility, to the researcher that is really not the way to deal with the issue.

The strand of modern CSR which has its roots in Bowen (1953) which as I noted above did experience a series of criticisms in the literature by some scholars who were unconvinced by what CSR expects corporate entities and individual citizens to engage in, see for example

Levitt (1958), Friedman (1962, 1970) and Henderson (2001a and 2001b). These scholars wrongly ascribed CSR to socialism. Levitt (1958) in his own misconception of CSR wrote an article in the Harvard Business Review in which he warned society of the dangers of CSR, equally Friedman (1962) was unimpressed and not too keen on the idea of businesses being asked to take up some social responsibilities which supporters of the concept believe will benefit both business and society. We have always lived in a society of 'give' and 'take', what CSR is expecting corporate entities to do is give back some of the resources they derive from society to ensure that many of the preventable social ills such poverty, human rights abuses, environmental degradation etc which are prevalent in societies around are adequately resourced. Henderson (2001a and 2001b) even in the 21<sup>st</sup> century was still of the view that CSR is nothing more than 'global Salvationism' that will do nothing but lead to undesirable regulation of business, raising costs and diminishing both economic freedom and profits. That was not his only negative views about CSR Henderson (2001) expressed, he also argued that CSR will result in a reduction in welfare and that the market economy would be seriously undermined. These three scholars and others who share their views about CSR were too entrenched in businesses returning maximum profits to the shareholders but taking little or no account of other legitimate stakeholders.

The advent of CSR in its current understanding has in fact continued to ameliorate the adverse impacts of old capitalism. Carroll (2016) argues that the writings of some scholars in the 1960s for example Frederick, (1960), McGuire (1963), Davis (1967) and Walton (1967) have provided the conceptual work on what CSR means in theory and practice which have simultaneously laid the foundation on how modern capitalism has continued to evolve; be remodelled and perceived. It is this remodelling of capitalism which has set the scene to repair our damaged planet and ensure that we treat both animate and inanimate members of the planet with respect and responsibility. Thurow (1966) also writing in the 1960s explains how today's economic forces shape tomorrow's world through what he describes as the profound metamorphosis of capitalism.

The paper **Idowu (2012)** also considers Birch's (2003) argument with regard to some of the initiatives modern capitalist business enterprises which aspire to be socially responsible and would like to be perceived as being so are expected to engage in. Table 2.4 below provides these initiatives as noted in Birch (2003).

**Table 2.4      Some Corporate Social Responsibility Initiatives**

1. Corporate social responsibility initiatives and reporting
2. Corporate citizenship initiatives and reporting
3. Sustainability initiatives and reporting
4. Triple bottom line reporting and initiatives
5. Non-mandatory social, environmental and governance initiatives and reporting
6. Some mandatory social, environmental and governance initiatives and reporting
7. Socially responsible and ethical investment funds reporting
8. Corporate reputation indices
9. National and international corporate governance guidelines
10. Engagement with global initiatives

11. Adoption of new reporting and performance guidelines and standards
12. Strategic community involvement, investment and engagement
13. Long term business/community partnerships
14. Greater stakeholder dialogue and engagement
15. Compliance with legislation and regulation in corporate social responsibility, governance and related Issues

**Source: Birch (2003) pp. 1 – 2**

Birch (2003) focuses his argument and the Table 2.4 above on reporting, standards and corporate engagement with different stakeholders. These are issues which have cropped up time and time again in many capitalist societies with regard to corporate governance. These issues would not have been on the list of priorities in the old socialist societies. A number of corporate scandals and failures around the globe have highlighted that weak and unethical governance systems will result in scandals, corporate collapses and failures with devastating consequences to stakeholders far and near. A good system of governance in place will generally be concerned with transparency, accountability and fairness. The socially inept capitalism practiced before the advent of CSR was accused of lacking them but CSR has encouraged corporate entities of today that they need be seen to embed these key features of good governance in everything they do in order to ensure that modern capitalism serves the needs of everyone.

The paper **Idowu (2012)** also argues that we now live in an era where everyone accepts that modern corporate entities have some social responsibilities towards society, even the most adamant opponents of CSR agree with this viewpoint. There are however, several different opinions as to what these responsibilities constitute or entail. In truth, there are various paradigms of corporate social responsibility (**Idowu 2012**). Some scholars believe and argue fervently that an entity's sole social responsibility is to increase its profits whilst operating within the confines of the law Friedman (1962, 1970). That is the economic responsibility of business which is legitimate and desirable, in any case an unprofitable business is a socially irresponsible business since an unprofitable business will soon fail and cease to operate and thus be unable to meet its stakeholders' needs.

Conversely, in his triple bottom line reporting, Elkington (1997) argues that the social responsibility of a business entity is three-fold; to create *Economic value* (that is to be profitable), to create *Ecological value* (namely to engage in activities which are beneficial to the natural environment) and to create *Social value* (which requires it to engage in activities that are beneficial to life and the community).

Carroll & Buchholtz (2003) argue that the social responsibility of a business organisation is four fold and can be expressed either as a *pyramid* or in terms of an *equation*. When expressed as an *equation*, it is the sum total of four different responsibilities which are, *Economic responsibility (ECR)* (which is to make a profit), *Legal responsibility (LGR)* (to obey the law), *Ethical responsibility (ETR)* (to do what is right, fair and just at all times) and *Philanthropic responsibility (PHR)* (to be a good corporate citizen).

Expressed mathematically, the equation from Carroll & Buchholtz's (2003) study:

$$CSR = ECR + LGR + ETR + PHR$$

When expressed in terms of a pyramid, the entity's *ECR* is at the base and *PHR* is at the top. CSR is therefore depicted in a hierarchical form in the following order *ECR*, *LGR*, *ETR*, and *PHR* as shown in Figure 2.4 below.

**Figure 2.4** Carroll's pyramid of CSR



**Source: Carroll (2016) in Carroll's CSR Pyramid: Taking another look page 5**

The above notions of what constitute CSR have undoubtedly re-oriented capitalism and transformed it into what a few have wrongly perceived as socialism Friedman (1962, 1970), Henderson (2001a, 2001b). The researcher argues that if CSR were in fact a socialist ideology, Western multinational corporations would not have exported the idea of CSR to countries such as Russia, China and those nations in Europe that have transformed from controlled economy to market economy. There is practically no nation around the world today where the idea of CSR is not practiced or encouraged in one form or another. That is

definitely an indication that the concept of CSR has come of age and helped to propagate a better way of doing business globally.

### Summary of Approaches and Perspectives

The six papers being submitted for this degree are mainly based on the qualitative research. Several of the papers stem from the researcher's qualitative review of research studies in the field of CSR stemming mostly from Bowen (1953) but going back some three hundred years during the period of slave trade when Lantos (2001) altruistic CSR was unconsciously practiced in the UK and other strands of CSR up to the 1950s. This was deemed necessary because one of the papers examined the history of CSR in the UK. This necessitated digging well into what transpired in the UK prior to the 1950s with reference to what we now describe as CSR. It must be pointed out that the field of CSR is a relatively new one when compared with other well known areas of business and society which are of interest to both researchers and practitioners. However, when one looks at the field of CSR globally, a lot has been done by many scholars – the researcher typing the word “corporate social responsibility” on Google has generated 76,300,000 results in 1.18 seconds, that's nearly 80,000,000 the population of Germany and more than UK's population of 62,000,000. It is in fact a growing field which affects all disciplines of human existence. We are all expected to be socially responsible regardless of what we do and what our disciplines are (Idowu and Filho 2010). Idowu and Filho (2010) argue in their edited book on professionals' perspectives of CSR that CSR affects and touches all areas of human existence. Their evidence for this statement stems from the number of professions which participated in that book project, of twenty-two Chapters made up of five parts namely, Business and management, Engineering, Environment, NGOs and Leisure and Education, Consultancy and Research. A lot is happening in the field of CSR globally.

#### 3.1 The Methodology Employed by the Researcher to Dealing with the Research Problem

This section of the thesis discusses the research methodology adopted by the researcher in dealing with the CSR themes of the research problem. The section deals with many of the key issues in research methodology that are of relevance to the procedure adopted by the researcher in data collection, analysis and interpretation of the data used in studies that resulted in the six papers which are used in the submission. In other words the section deals with the theoretical underpinnings of research methodology and how these theoretical underpinnings have contributed to the forming of the thesis in its quest to contribute to knowledge and people's understanding of the different CSR themes of the papers.

Dudovskiy (2015) describes qualitative research as “words, feelings, emotions, sounds and other non-numerical elements which are used to gather data in order to add to people's understanding of an issue and/or an area”. Dudovskiy (2015) further notes that “information is considered qualitative in nature if it cannot be analysed by means of mathematical techniques”. As the theme of the thesis is about ***exploring developments of corporate social responsibility***, it has adopted the qualitative approach to research methodology. The thesis is therefore about piecing together what the world did not

previously know about how CSR has developed from the following different dimensions – motivation, practice, origins and ideology - the areas of interest to the research output that resulted in the six papers. It also needs to be noted here that the researcher has chosen to address the research problem using **descriptive research** approach. The purpose of descriptive research Saunders et al (2000) note is “to gain an accurate profile of events, persons or situations” which therefore explains why many of the research questions provided in Section 1 on pages 6 – 9 above start with or include “What”, “How”, “Whose” or “When”. Saunders et al (2000) argue that descriptive research “may be an extension of a piece of exploratory research or a forerunner to a piece of exploratory research”. Welman et al (2006) in fact support Saunders et al (2000) views on this when they state that descriptive research could also be used to explain phenomena and to predict behaviour. Saunders et al (2000) and Welman et al (2006) arguments are relevant to this thesis in many respects. Notably, from the title of the thesis and its objectives, this researcher argues that these two dimensions concur with what Saunders et al (2000) and Welman et al (2006) have put forward with regard to descriptive research, the methodology adopted in this researcher’s thesis.

## **Research Philosophies**

Saunders et al (2000) explain research philosophy simply as “a system of beliefs and assumptions about the development of knowledge”. This simple but powerful definition of what research philosophy means suggests that any researcher setting out to carry out a research study either consciously or unconsciously makes some assumptions about knowledge development. These assumptions consequently influence how the research questions are put together, how these research questions are understood, the method used in the research and how findings from the study are interpreted by the researcher. These philosophical assumptions in knowledge development can be broken down into different parts namely:

- **Epistemological assumptions** – which are assumptions about human knowledge.
- **Ontological assumptions** – which relate to assumptions about the realities encountered in the research study.
- **Axiological assumptions** – which relate to the ways the researcher’s values influence the research process.

These assumptions can be further distinguished into their **objectivism** and **subjectivism** elements where objectivism “incorporates the assumptions of the natural sciences, arguing that the social reality researched is external to the researcher and other social actors” and where subjectivism “incorporates assumptions of the arts and humanities, asserting that social reality is made from the perceptions and consequent actions of social actors – people”.

These studies which culminated into the papers made a number of assumptions which the theories on research methodology have put forward, for example the assumption that there



is a gap in knowledge and what is known about several of these areas led to studies being undertaken on them which is epistemology, both ontology and axiology played some parts in the researcher's perception of events that unfolded in the six studies.

Research philosophy has different branches in its many dimensions but in business studies there are two contrasting research philosophies in general terms namely – **positivism** and **phenomenology**. Positivism “relates to the philosophical stance of the natural scientist and entails working with an observable social reality to produce law-like generalisation” Phenomenology (which is a strand of *Interpretivism*) on the other hand “focuses on participants’ lived experience, their recollections and interpretations of those experiences, being particularly concerned with generating meanings and gaining insights into those phenomena. **Table 3.1** below from Dudovskiy (2015), which the author notes is sourced from Easterby-Smith et al (2008) clearly, explains the differences between these two branches of philosophy:

**Table 3.1 Main Differences between Positivism and Phenomenology**

	Positivism Paradigm	Phenomenology Paradigm
Basic notions	<p>The world is perceived as external and objective.</p> <p>Independence of observer</p> <p>Value-free approach to science</p>	<p>The world is perceived to socially constructed and subjective.</p> <p>Observer is considered a part of the object of observation</p> <p>Human interests drive science</p>
Responsibilities of researcher	<p>Focusing on facts</p> <p>Causalities and fundamental laws are searched</p> <p>Phenomenon are reduced to the simplest elements</p> <p>Hypotheses formulation and testing them</p>	<p>Focusing on meanings</p> <p>Aiming to understand the meaning of events</p> <p>Exploring the totality of each individual case</p> <p>Ideas are developed by induction from data</p>
Most suitable research methods	Concepts to be operationalised	Using several methods in order to differentiate aspects of phenomenon
	Samples have to be large	Small samples are analysed in greater depth over or over longer period of time.

From the foregoing differences between these two paradigms – positivism and phenomenology, this researcher argues that all the six papers used in his thesis fall mostly under the positivism philosophical approach because they all benefit from the advantages of positivism philosophy which Dudovskiy (2015) argues include “fast speed of conducting the research and coverage of a wide range of situations”. This has been said because the six studies did not take an excessively long period of time to complete when they were conducted besides; CSR covers a very wide range of issues about business, society and the environment.

Scholars also often dichotomise between **deductive** and **inductive** approaches to research Neuman (2003), Goddard and Melville (2004), Bernard (2011), Gabriel (2013). Gabriel (2013) simply differentiates between the two approaches by saying that deductive approach is aimed at testing theory; it tests the validity of assumptions in hand. Inductive approach on the other hand Gabriel (2013) notes is concerned with generating new theories emerging from data. This researcher has used a combination of the two approaches to research in all the six studies which led from the papers used in this submission.

Before going on to take a brief overview of the research methods used in the six paper, the researcher at this point of the thesis answers a question he has posed to himself ‘how do these areas of research methodology underpin your own research activities that culminated into the output being used for this submission’?

As has been noted above in the discussions on some of the relevant theories of research methodology to the researcher’s papers, **Table 3.2** below provides an overview of the answer to the question in the last paragraph with a summary of the research methodology adopted in the studies on which the thesis is based, this hopefully provides the required answer to that question.

**Table 3.2 Summary of the Research Methodology**

Research Problem	Research Problem Components	Research Questions	Research Design	Study	Paper
Exploring developments of corporate social responsibility	Motivations for CSR reporting	Are the Corporate Social Responsibility matters based on good intentions or false pretences?	Qualitative and descriptive approach through letters sent to senior executives of twenty UK companies	1	1

Exploring developments of corporate social responsibility	The Practice of CSR	How do UK corporate entities practice corporate social responsibility?	Qualitative and secondary approach through literature search of prior studies	2	2
		What contributions do corporate secretaries make to CSR in the UK?	Qualitative and descriptive through letters directly and indirectly to UK companies	3	3
		How do decision makers use accounting information in a sustainable environment?	Qualitative and secondary desk research of prior studies	4	4
Exploring developments of corporate social responsibility	Origins of CSR	What origins do Corporate Social Responsibility have in the UK?	Qualitative and secondary desk research of prior studies	5	5
Exploring developments of corporate social responsibility	Ideological Perspective of CSR	Whose ideology is Corporate Social Responsibility? Is it Capitalists' or Socialists'?	Qualitative and secondary desk research of prior studies	6	6

## The Role of the Researcher in the Research Activities

This section briefly discusses the role of the researcher in the research activities which culminated in the six papers used in the thesis. As noted in an earlier section, all but one of the papers were sole authored by the researcher which consequently means that all the research activities needed to get the five papers were undertaken by the researcher. The Only paper that the researcher co-authored with another scholar – **Idowu and Papasolomou (2007)** initially set out to compare the motivations for disclosing non-financial information by businesses in the UK – Idowu's home country and Cyprus – Papasolomou's home country. Idowu collected all the UK data but Papasolomou was unsuccessful in collecting the required data in Cyprus as none of the companies she contacted responded to her request for information. This then necessitated the change in the title of the paper. Idowu was responsible for most of the activities and corrections of the paper after its review by the academic journal that published the paper.

## A Brief Overview of Approaches of Each of the Papers

To address the six research questions noted in **Section 1** of the thesis above six separate studies at different times were carried out by the researcher, **Table 3.2** has simply summarised the perspectives taken in dealing with the four research components. The section below is the researcher's brief discussions of the six papers.

In the first paper, **Idowu and Papasolomou (2007)** used an empirical research method to gather the required information from twenty UK listed companies about their motivations for wanting to disclose information on their CSR activities to their stakeholders and the world at large. Prior to the time of this particular research study a number of studies had been carried out which had explored the disclosure of CSR information by corporate entities to their stakeholders see for example Ullmann, (1985), Roberts (1992) and Gray et al (1995). None of these studies looked into why organisations disclose their CSR information to the public. It was deemed necessary to want to study the reasons why many organisations both profit seeking and non-profit seeking believe they should disclose their non-financial information to the world at large.

**Idowu (2009)** bases its qualitative research methodology on prior studies of others and Idowu and Towler (2004). It sets about to explore the practice of CSR in the UK, just like those other twenty one chapters in the book on Global Practices of CSR edited by Idowu and Filho (2009). It was necessary for one to delve into the literature to establish how CSR was being practised at that point in time in the UK. The search of the literature helped to elucidate the following as organisations encouraging the practice of CSR in the UK: Business in the Community (BitC) since 1982 with their annual awards for excellence and Corporate Responsibility Index, FTSE4Good Indices since 2001 with a series of benchmark and tradable indices on the London Stock Exchange and the ACCA Best Practices for Sustainability Reporting since 1990 with their drive to identify and reward innovative attempts to

communicate corporate sustainability performance. It was noted as at the time of researching for the paper that the ACCA's annual awards have extended to countries in Europe, Africa, North America and Asia. Moon (2004) notes the roles played by the two different governments of Margaret Thatcher - Tory (1979 – 1991) and Tony Blair – Labour (1997 – 2007) in encouraging CSR to thrive in the UK albeit from two different dimensions and different political ideologies. For instance, the Labour government of Tony Blair raised the profile in CSR in the UK by being the first government anywhere in the world to appoint a Minister for CSR in March 2000 when the Right Honourable Dr Kim Howells was appointed to the post. Idowu and Towler (2004) also recounted a number of Acts of Parliament put in place in order to correct a number of the social and economic imbalances which were rampant in the UK in the 1960s and 1970s for example the Equal Pay Act 1970, Health & Safety at Work Act 1974, Sex Discrimination Act 1975 and Race Relation Act 1976, just to mention a few. All these Acts Idowu and Towler (2004) note are CSR related because they were meant to solve a number of social and economic problems which came to the fore during the particular period in time. During the new millennium a number of UK government departments for instance the DTI (2001), DEFRA (2002), DTI (2004) engaged in several CSR related issues in the attempt to increase awareness of the part of both corporate and individual citizens to take the issue of CSR seriously.

**Idowu (2010)** notes the extensive coverage of issues relating to CSR from the debate, research, conferences and workshops which had taken place under the following headings: Sustainable Development, Sustainability, Corporate Governance and the Environment in general globally. **Idowu's (2010)** paper was based on empirical research looking at what contributions corporate secretaries make to CSR in the UK and how these professionals perceive their role in propagating CSR. The empirical research was deemed necessary because the decision as to whether or not a company should engage in CSR will start from the board of a company. Corporate Secretaries in their role as servants of the board are very much part of the decision making process and are more likely to know a lot about what transpired during the process. Besides, it is a statutory requirement as contained in the Companies Act (2006) that a Public Limited Company (PLC) should employ a secretary in the United Kingdom and many of the country's former colonies around the world including Australia, Canada and New Zealand have tended to include this requirement in their own Companies Acts. It was deemed necessary to briefly carry out desk research in order to look at the relevant sections in the latest UK's Companies Act (CA) 2006 that deal with the position of secretary.

The requirement as to whether or not a company needs to employ a secretary is contained in Part 12 CA 2006 Sections 270 – 280. The Act describes a secretary as “an officer of the company; at the centre of its decision making process, who shares legal responsibilities of running its day to day activities with the directors for certain specified tasks as contained in the CA 2006”.

The Act specifically states that a private limited company is not required to have a secretary in post; as such any communication that is required to be served on or given or sent to the

secretary, may be served on, given or sent to the company itself. That communication will be deemed to have been properly served. Similarly, any act which the law requires or authorizes a secretary to perform may be performed by a director or anyone authorized generally or specifically by the director.

Section 271 of Companies Act 2006 specifies clearly that a Public Listed Company must appoint a secretary in post. Section 273 states that the secretary must have the required knowledge and experience to discharge the functions of a secretary and must be a member of one or more of the professional bodies specified in section 273 sub-sections 3a – 3g as listed below:

- (a) The Institute of Chartered Accountants in England & Wales
- (b) The Institute of Chartered Accountants of Scotland
- (c) The Association of Chartered Certified Accountants
- (d) The Institute of Chartered Accountants in Ireland
- (e) The Institute of Chartered Secretaries and Administrators
- (f) The Chartered Institute of Management Accountants
- (g) The Chartered Institute of Public Finance and Accountancy

The following are a few of the statutory duties of a corporate secretary as defined by the Companies Act 2006. Failure to carry out these duties as and when specified by the Act could result in serious consequences to the company and the Secretary.

The secretary:

- Files Annual Returns to Companies House.
- Establishes and maintains the Registered Office
- Maintains the Company's Statutory Books and Records
- Secures the Legal Documents of the company
- Informs the Registrar of Companies using the appropriate forms; any significant changes in the company's structures or management.
- Arranges a board meeting if any director asks for one
- Arranges the Annual General Meeting (AGM) if the company is a publicly listed one (PLC).
- Has in addition to the above some administrative duties which are not necessarily statutory but important for the company to run smoothly and effectively.

As noted in section 3 above on the papers used in this submission, the study for **Idowu (2010)** used both the direct and indirect method to gather information from listed FTSE100 and FTSE250 UK companies.

**Idowu (2011a)** was a secondary research focused study exploring prior studies in terms of Accounting and Sustainability as both affect decision making by managers in business

organisations. The paper discusses some relatively modern techniques used in accounting for example Social and Environmental Accounting (SEA) and Environmental Management Accounting (EMA) to espouse how these techniques have contributed positively to decision making in a sustainable environment, Burritt *et al* (2002), Bennett *et al* 2003, Staniskis and Stasiskiene 2003, IFAC 2005 and Tilt (2009) are examples of such studies discussed in the paper. This was considered necessary because I noted from the literature that several scholars have argued that accounting; in particular management accounting in its current narrowly constructed decision usefulness form is inadequate and incapable of meeting society's increasing requirements in terms of its social, environmental and ecological concerns. It was therefore important to identify how academic accountants and possibly their colleagues in practice are making amends in their research activities to ensure that the field of accountancy is not left behind in the quest to meet the demands placed on all corporate and individual citizens of our world by sustainable development. The paper also discusses some traditional short term and long term decision making techniques used by accountants in order to espouse how these techniques are inculcating sustainable development into their principles. In addition, the paper brought in Brabazon and Idowu (2001) in its attempt to explore some modern models which are used by accountants to embed and take account of the effect of production and the physical and natural environment.

**Idowu (2011b)** the paper on which this study was based adopted the approach of reviewing the literature and making use of previous studies and writings of corporate history in the UK in order to piece together those events and actions which this author perceives as falling within his understanding of what constitute corporate socially responsible actions. Ward and Smith (2006) provided a useful framework for this study to progress. The first ever known multinational company – the East India Company (EIC) which was established on the 31<sup>st</sup> December 1600 provided some interesting foundation on the first level of CSR during the period in question. The Industrial Revolution also played some part in laying the foundation for CSR in the UK as depicted in the writings of scholars such as Crowther (2002), Cook (2003) etc. It was interesting to note for instance that issues relating to environmental concern had been noted and acted on by Titus Salt in Bradford West, Yorkshire in the late 1790s. The period of Slave Trade in the UK 1562 – 1833 was also noted to have been part of the history of CSR in the UK as such issues as like altruistic CSR played a major role in “ending” the trade in human beings. The study similarly noted that religious groups such as the Quakers movement also known as *The Religious Society of Friends* was formed in England in 1652 by George Fox and played an important part in the history of CSR. With regard to reporting CSR which is now a big business in our world today, Tweedale, 1995 and Maltby (2004) stated in their different studies that companies in the UK had voluntarily reported on their non-financial aspects since the early 1900s.

**Idowu (2012)** set out to establish where CSR stems from. It was apparent to me from the start of this particular study that the only approach feasible to carry out what was required for the study in order to understand whether CSR stems from capitalism or socialism would

have to be a desk study using prior studies from the literature. It was noted that all studies on CSR point to the fact that the ideology is a capitalist's see for example the following studies Votaw and Sethi (1973), Elkington (1997), Suggett and Goodsir (2002), Carroll and Buchholtz (2003), Birch (2003), Coelho et al (2003), Crowther and Rayman-Bacchus (2004) and several others either used or not used in the study. It was pointed out at the very beginning of the paper that the tendency to subconsciously want to assume that CSR is a socialist ideology as a result of the activities which socialism advocates and considering the presence of the word 'social' in its very name may lead one to want to deduce that CSR is a socialist doctrine is real. This has led a number of scholars who work in the area to suggest that CSR should in fact be referred to as CR, see for example Blowfield and Murray (2014) who adamantly believe CR is the better term for the field and conversely Aguilera et al (2007) who are of the view that the "S" in CSR is crucial to the field and should be put back to the name of the field.



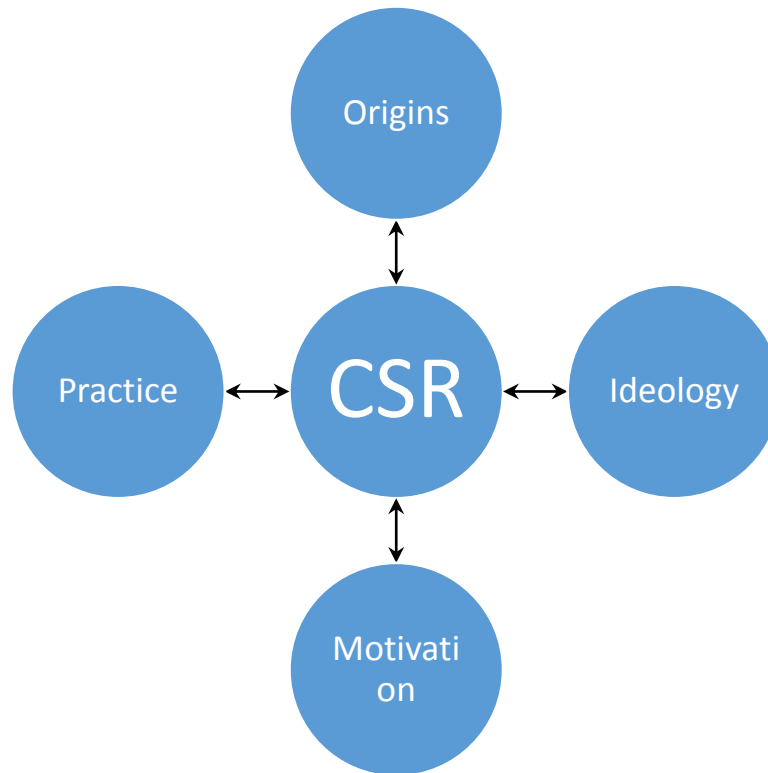
### **Overview of the Research Contribution to Knowledge**

The majority of the papers being submitted for this degree are grounded in empirical research and many of the papers have been cited worldwide by other scholars working in the field of CSR. As noted above, three of these papers were published in academic journals and the other three in peer reviewed edited books on CSR by a major European Publisher based in Germany. A number of comments were made by both the reviewers and editors of the journals where these papers were published. In fact one of the papers being submitted in 2008 won Emerald's Highly Commended Literati Network Awards for Excellence.

CSR is still an emerging field when compared with other fields which have been around for centuries a search on the World Wide Web (www) demonstrates that a lot is going on in the field. The field of CSR has been acknowledged as making immense contributions to societies and communities around the globe by a number of researchers Yoon et al (2006), Idowu, and Papasolomou (2007). This goes to demonstrate that a number of this researcher's CSR activities have contributed and continue to achievements in the field.

In terms of how the papers used in the thesis link together and the contributions the six papers being submitted have made to knowledge and the literature in field of CSR, see Figure 4.1 for the former and the researcher's consideration of the latter in the following paragraphs a discussion of the links between the papers and CSR. The six papers have been grouped under four core areas of CSR in a clockwise direction namely; Origins, Ideology, Motivation and Practice of CSR.

**Figure 4.1 How the researcher's papers link together with CSR**



**Idowu and Papasolomou (2007)**, is the first paper used in the submission for the degree. The paper notes a series of developments in the literature on CSR which have enhanced people's understanding of CSR with regard to its nature, concept and business practice. For instance Frederick (1994) describes CSR as practiced up to 1970 as an examination of corporations' obligation to work for social betterment. From about 1970 he notes that there was a move towards corporate social responsiveness, which he describes as "the capacity of a corporation to respond to social pressures." This change in focus highlights a move from a philosophical (CSR1) to a more managerial approach (CSR2) that concentrates on whether corporations will respond to social pressures and how they would handle such pressures. In 1986, Frederick posits the need to impose an ethical anchor on the study of business and society to "permit a systematic critique of business's impact upon human consciousness, human community and human continuity" this new strand was termed CSR3. Similarly Brummer (1991) carried out a literature review in an attempt to provide a clear definition of 'responsibility and he has suggested that responsibility means that executives are held

accountable for their actions. As part of this accountability, more and more executives are now willing to issue annual CSR reports in order to demonstrate a commitment to fulfilling expectations and moral obligations at the level of society. The paper also notes contributions in other dimensions of CSR by Oliver (1999) who proposes that strategic philanthropy has become important because an increasing number of corporations are focusing on creating customer loyalty and not just customer satisfaction. To add credibility to that, Oliver (1999) cited the Cone/Roper's "Cause-related trends report: evolution of cause branding" which reveals that eight out of ten Americans favour a company that supports a cause which is of interest to them. Also 67% of those surveyed said that they consider corporations which associate with social causes as being more trustworthy than those which do not associate with social causes. (PR Newswire 2000).

Punter and Gangneux (1998) reveal the creation of ethical investment funds amounting to \$650 billion in the USA in 1996 and over 1,400 companies are members of the Business for Social Responsibility (BSR). The BSR is an American based global resource for companies which are trying to enhance their economic success by illustrating their respect for ethical values, people, communities and the physical environment. BSR provides its members with support and information about a wide array of CSR issues. The paper also brought in the contributions of Belch and Belch (2001) who argue that a positive corporate image cannot be developed from a few advertisements. It depends on several factors including good corporate citizenship. In essence, corporate social responsibility (CSR) can be used to build a strong brand and those organizations that ignore incorporating issues relating corporate social responsibility into their strategies do so at their own peril, the paper argues.

Table 4.1 below provides the contributions to knowledge and the literature the paper makes on the motivations behind UK companies disclosing their non-financial information to the world at large as revealed by the empirical study carried out in **Idowu and Papasolomou (2007)**.

**Table 4.1**                      **Summary of the reasons for reporting on CSR**

<b>Corporate Reputation</b>	<b>Stakeholder Pressure</b>	<b>Economic Performance</b>	<b>Genuine Concern</b>	<b>Broad Social/Cultural</b>
To provide a more rounded picture of the company	To inform stakeholders	To meet best practice in company reporting	To ensure that employees are aligned to company's targets	To demonstrate an open management style
To meet best practice in company reporting	To provide a more rounded picture of the company	To derive CSR's positive public relations benefits	To demonstrate an open management style	To reflect the importance attached to CSR by the company
To derive CSR's positive public relations benefits	To satisfy disclosure requirements of major	To satisfy disclosure requirements of major shareholders	To reflect the importance attached to CSR by the company	To uphold its core values, to act as corporate conscience

	shareholders			
To reflect the importance attached to CSR by the company	To align with the request of the current UK government	To ensure that employees are aligned to company's targets	To demonstrate to stake holders that non-financial issues are also important	To continue the culture which its founder started at the inception of the company
To demonstrate to stakeholders that non-financial issues are also important	In response to questionnaires to be completed for tenders and government departments	In response to questionnaires to be completed for tenders and government departments	To act as an impetus to challenge its existing practices	To demonstrate that its senior managers are from a culture, this strives to strike a balance between the needs of its shareholders and that of its other stakeholders.
To strengthen corporate reputation.	To inform its readers how its approach to CSR is developing; the successes it has made and the challenges it still has.	To supplement its annual report because it believes the two will provide a comprehensive review of its economic, social and environmental performance.	To convey to the world at large that it has a role in society other than delivering profits.	To continue with its philosophy of setting the pace in its industry.

**Source:** Are the CSR matters based on good intentions or false pretences? An empirical study of the motivations behind the issuing of CSR reports by UK companies (2007)

**Idowu (2009)** is the second paper being used in the submission for the degree. The paper draws its strengths mainly from the literature on how CSR is practiced in the UK, in particular it used some of the findings in another paper - Idowu and Tower (2004) in which I was the lead researcher.

The paper in its literature review notes that the field of knowledge which encompasses what now amounts to socially responsible actions has been variously described in the literature and elsewhere as *“corporate social responsibility, corporate citizenship, corporate philanthropy, corporate community involvement, corporate giving, community relations, community affairs, community development, corporate responsibility, global citizenship and corporate societal marketing”* Kotler and Lee (2005) p. 5. Kotler and Lee (2005) state simply that CSR was about *‘doing good’* Kakabadse *et al* (2005) also argue that people within and outside the field of CSR promote and defend different interpretations of what it is and refer to it as what they believe is closest to the cause which is of interest to them. **Idowu (2009)** in this particular paper adds his own understanding of what CSR should be about by simply saying that CSR is about businesses putting the interests of others before their own. **Idowu (2009)** further notes that, CSR should be about an entity being concerned with the welfare of all its stakeholders whether they are primary or secondary – everyone who would be affected

either directly or indirectly, positively or otherwise by its actions including its competitors. **Idowu (2009)** further argues that CSR is about decency and fairness in the conduct of the affairs of the entity with all its stakeholders including the natural environment. It is about the old religious moral doctrine of 'love thy neighbour as thyself'. The belief that economic and social goals must always conflict is laid to rest by the principles encompassed in CSR and that argument should no longer apply in the 21<sup>st</sup> century. **Idowu (2009)** even contends that what CSR is advocating is that both economic and social goals must co-exist; they must run alongside each other for an entity to survive and prosper in modern markets. Crowther and Rayman-Bacchus (2004 p. 2) in their own contribution to the literature on what CSR is argue that "CSR means different things to different people" and Moon (2004) suggests that CSR is a difficult concept to pin down since it overlaps with other concepts such as corporate citizenship, sustainable business, environmental responsibility, the triple bottom line, social and environmental accountability, business ethics and corporate accountability. This consequently explains why Carroll, (1991), Jones, (1995; 1999), McWilliams and Siegel (2001), Idowu and Papasolomou (2007) have all argued that there is still no generally acceptable definition of CSR; it remains to be seen whether there will ever be one. The field touches an infinitely wide aspect of human existence. To a large extent, involvement in CSR related activities, by a corporate entity is still voluntary in the UK. Idowu and Towler (2004) have suggested that one of the reasons why some UK firms practice CSR is to reduce the need for government legislation in the area but Henderson (2001) an opponent of the field of CSR argues that "promoting CSR could lead to undesirable regulation of business activities".

**Idowu (2010)** sets out to explore corporate secretaries' contributions as a profession to the field of CSR. Halal (2000) *Evolution of corporate governance* was extensively explored in the writings for this paper. The reason being that corporate governance is the area of speciality of modern corporate secretaries. The paper explored Halal (2000) three models in the evolution of corporate governance - *the Profit Centred Model (PCM) (1900 – 1950)*, *the Social Responsibility Model (SRM) (1950 – 1980)* and *the Corporate Community Model (CCM) (1980 – date)*. These three models play a prominent part in the paper.

The study which culminated in this paper (as noted above) used the Direct and Indirect methods to obtain information from seven UK companies listed on the London Stock Exchange FTSE 250 as at the time of the study. The names of the seven companies were noted in an earlier section 2 p. 18 of this submission.

The paper notes the following as its contributions to knowledge about CSR, it argues that:

- There are still many things that are unclear about CSR. This in fact supports Lantos's (2001) argument which suggests that CSR has unclear boundaries and debatable legitimacy; Idowu (2009) also argues that what falls under the umbrella of CSR in one political setting may probably be of little or no significance in another political setting, since the social, economic and environmental problems of a particular nation state are unlikely to be exactly the same with another country's at a point in

time. Besides, the stages of development of countries around the world are also dissimilar.

- This field of CSR is not an exact art or science, corporations are only practicing it the way they believe it affects their core business, their environment or the way they understand it.
- Corporate entities that have chosen to adopt the requirements of the field are only doing so voluntarily, it must be noted that even though CSR is still voluntary; there are currently not many corporate entities which are not embedding the ethos of CSR into what they do. In most countries around the world, there appears to be no legal compulsion on the part of corporate entities to mandatorily practice CSR but some governments and international organisations are encouraging corporate entities to behave responsibly. In addition to this some NGOs and stakeholders are putting pressure on corporations to behave responsibly. Some companies are probably trying to stay out of trouble by adopting CSR ethos into their strategies.
- The field is still evolving, it is hoped that within the next ten to twenty years its situation would become clearer, the way to address some of the difficulties scholars and practitioners have identified up to now would also become clearer. It is also hoped that when the ISO26000 came out in 2010 some of the obvious difficulties about the field would become easier to address.

In conclusion, it was also apparent to me from this study that the role corporate executives play in the attempt by their corporate entities to inculcate the field of CSR into their activities is unclear. These executives appear to innovate as they go along. Adopting a strategy of innovation is perhaps the best action they could take under the circumstances, since the field is neither an exact art nor science.

**Idowu (2011a)** Having been involved in teaching accounting for the major part of my teaching career and delving into corporate social responsibility later in the said career necessitated the need for a study in accounting in decision making under a sustainable environment see Idowu (2011a). The study was intended to contribute to what others have done and continue to do in the area, see for example Laughlin (1990), Solomon (1994) and Tilt (2009). Our knowledge has continued to be enriched from our understanding of the positive effects of embedding sustainability issues in business operations for example into production see Staniskis and Stasiskiene's (2003) table below:

**Table 4.2 Comparing one Furniture Manufacturing Co's production costs before and after implementing a Cleaner Production Scheme**

	Before Cleaner Production  Project implementation  (in 2001)	After Cleaner Production  Project implementation  (in 2002)	Production costs reduced  (difference between 2001 and 2002)
<b>Production costs:</b>	<b>As a % of Sales</b>	<b>As a % of Sales</b>	

1.Total cost of Production	72.2	68.5	3.7
1.1 Prime (Direct) cost	60.0	58.0	2.0
Direct Material	45.2	43.7	1.5
Direct Labour (Wages)	11.3	10.9	0.4
Social insurance	3.5	3.4	0.1
1.2 Indirect cost	12.2	10.5	1.7
Indirect wages	3.5	3.0	0.5
Social insurance	1.1	0.9	0.2
Electricity	2.8	2.1	0.7
Amortization	1.8	1.9	-0.1
Other Indirect costs	2.8	2.5	0.3
Factory Fuel	0.2	0.06	0.14
Water	0.05	0.02	0.03
2. Selling cost	7.9	7.1	0.8
3. Management cost	9.0	8.1	0.9
4. Management Salaries	4.6	4.1	0.5
5. Social insurance	1.3	1.3	0
6. Other management costs	3.1	2.7	0.4
7. Finance charges	1.5	1.7	-0.2
8. Taxes	0.8	0.75	0.05
Roads	0.4	0.4	0
Estate	0.3	0.3	0
Land	0.01	0.01	0
Ecology	0.01	0.005	0.005
Other taxes	0.08	0.05	0.03

**Source: Staniskis and Stasiskiene (2003 p. 66)**

From **Staniskis and Stasiskiene (2003)** Table 4.2 above, one can clearly see the benefits of installing a sustainability system in a manufacturing environment, nearly all but two of the

company's costs reduced and four remained unchanged. The two that increased by 0.01 and 0.02 - Amortization and Finance charges respectively were probably temporary increases. This goes to show that sustainability is not only good for the environment but it is also good for business since the cost of production will reduce which consequently means that the price of the product will equally reduce, which will be helpful to customers.

The paper argues that the competitive nature of the environment in which most organisations operate means that managers of these organisations must make capital budgeting decisions. There are several reasons why an entity might wish to invest in capital assets of some sort, I note below some of the possible reasons why this may be the case:

- To increase its production capacity
- To lower production costs and therefore benefit from economies of scale.
- To extend its line of business into new products or diversify into new activities.
- To be more competitive in its industry.
- To enable it to make efficient use of energy and raw materials.
- To reduce the risk of environmental accidents and pollution.
- To make its products safer for customers' use.
- To increase its product yield.
- To make its production processes environmentally friendlier.
- To improve its bottom line results.

Before the issue of CSR and sustainability came to the fore, seventy percent of the reasons I have noted above were of major concern to many companies and addressed by a majority of them; doing so for both economic and strategic reasons. The advent of CSR has meant that most of these organisations are now aware of the consequences of their failure to weave social, environmental and other sustainable issues into their capital investment decisions. For example all socially responsible corporate entities now ensure that the machineries they invest in are environmentally friendly in all respects whilst ensuring that the raw materials they use in production are capable of being recycled with no health hazards to employees and the ultimate users of the end product. McDermott et al (2002) actually argue that as a result of the complexity of what is involved in the area, any organisation which aspires to be environmentally responsible must adopt the concept of the "best available technology not entailing excessive cost" usually abbreviated (BATNEEC). This concept, they argue involves companies using the latest technology to prevent environmental damage. Taking an action like this has become necessary in the UK as a result of the passing of the Environmental Protection Act (EPA) 1990. In terms of short term decision making in a sustainable environment, variable or marginal costing is embedding sustainable issues in short term decisions such as make or buy, accept or reject, shutdown and pricing decisions, the paper argues.

**Idowu (2011b)** sets out to contribute to people's understanding of how the history of CSR could be logically pieced together in the United Kingdom. The paper also made the following contributions to people's understanding of CSR in the UK by:



- identifying some events in the past which constitute CSR even though they might not have been so described as such during the period when these events took place,
- providing a structure which enables readers and future researchers to organise the literature in the field of CSR,
- commenting on trends which appear evident from a systematic study of the literature on this subject
- offering a detailed bibliography as a starting point for those interested in this area.

The framework put together by Ward and Smith (2006) was adapted to provide a logical framework for this particular contribution to the history of CSR in the UK. The paper traced back different dimensions of CSR in the country since the year 1600 up to the early part of the 20<sup>th</sup> century.

**Idowu (2012)** the very final paper being used in the submission like the other five noted above, also contributed to our understanding of who owns CSR as a business ideology or doctrine. I noticed that the literature was unusually silent in this regard. The paper therefore specifically set out to make the following contributions to the literature on CSR by setting out to:

- Define and explain CSR;
- Consider the traditional view of business under capitalism;
- Explain both capitalism, socialism and how both ideologies see CSR;
- To comment on trends which appear evident from a systematic study of the literature on this subject and some indication as to why CSR has suddenly taken centre stage in societies around the world.
- Offer a detailed bibliography as a starting point for those who might wish to explore the area in more detail than this current study.

The paper was able to identify that CSR is a capitalist ideology which was devised to repair some of the malfeasance of old capitalism Idowu (2012 p. 250) with a number of irresponsible and uncaring attitudes towards people and the planet.

### Concluding Reflections

The six papers which have been used in this submission have tended to revolve round different aspects of the field of CSR. On reflection, it has been evident to me that these papers have all made their different marks in adding to knowledge and have contributed to people's understanding of different dimensions of corporate social responsibility as seen by scholars, practitioners and the civil society during the first two decades of the 21<sup>st</sup> century.

#### 5.1 Integrated Reporting

Social reporting has a long history Linowes (1968), Bauer and Fenn (1973), Lee (1981), Idowu (1983), de Villiers et al (2014) but Integrated Reporting emanated from the King Report III on Corporate Governance in South Africa in 2009. It is in fact the latest reporting trend in corporate reporting in which corporate entities combine their non-financial disclosures with their annual reports Idowu et al (2016). Fortunately, unlike many other previously issued non-financial reports issued by companies, it is not a voluntary report since it inculcates the mandatory annual report in this single reporting document. It has increased in prominence globally since the formation of the International Integrated Reporting Committee (IIRC) in 2010. The IIRC has now been renamed as the International Integrated Reporting Council which Judge Mervyn King (a South African who chaired the King Report I, II and III) has chaired the IIRC since its formation. The Committee has in fact argued and noted that Integrated Reporting "is a new reporting approach that reflects integrated thinking and represents how an organisation creates value in the short, medium or long term" IIRC website. Understandably, South Africa being King's country of origin has made the publication of Integrated report a listing requirement for companies wishing to be listed on the Johannesburg Stock Exchange in South Africa. As this reporting practice continues to emerge and become more popular globally, it has the potential to become the biggest development ever seen in corporate reporting worldwide, simply because of its forward looking approach. Not only that, it gives an entity the opportunity to provide information on its financial as well as its non-financial aspects in one comprehensive and easily understandable report. Even though a number of benefits have been laid at the foot of this reporting practice, some scholars have criticised integrated reporting from the standpoint that it promotes the interests of shareholders – the providers of financial capital at the expense of other key stakeholders see for example Cheng et al (2014), Brown and Dillard (2014). In other words it is being criticised as going towards the route of the traditional financial report which was criticised as placing too much emphasis on the impact the release of corporate annual financial reporting has on corporate share prices of companies on stock exchanges. Novo Nordisk a Danish company which de Villiers et al (2014) describe as the pioneer of integrated reporting simply because the company has issued integrated reports since 2003. Novo Nordisk in 2013, in order to celebrate its first decade of issuing the integrated report, de Villiers et al (2014) note the following statement given by Novo Nordisk whilst explaining how the report was structured that the purpose is "to increase the focus on what managers believe were the most significant factors that drove its

performance in accordance with a triple bottom line perspective, with the intention of increasing transparency” de Villiers et al (2014 p. 1052). Integrated reporting has the potential to encourage corporate entities to do the best for sustainable development whilst simultaneously meeting stakeholders’ information needs. The area of integrated reporting is also a fertile ground for scholarly research studies on information disclosure by corporations of today and the future. Brady and Baraka (2013) provide the following list of potential benefits and a discussion of some practical problem of integrated reporting to companies and their stakeholders:

### **Potential Benefits of Integrated Reporting:**

The benefits of integrated reporting to companies have been identified as:

- Organizational leadership will gain a deeper understanding of strategy and how it is affected by social, environmental, financial and macro-economic issues.
- More holistic, comprehensive and integrated view of risks – and risk mitigation.
- More integrated view of opportunities and increased ability to exploit new business opportunities
- Greater understanding of resource constraints leading to innovation in product/service design as well as greater levels of innovation more generally.
- Greater focus on managing resources leading to cost savings through efficiencies.
- Greater levels of internal and external awareness and reputation which leads to greater buy-in from employees – leading to higher loyalty and lower costs associated with recruiting and retaining talent.

### **Benefits to other stakeholders have been identified as:**

- Stakeholders’ confidence in management understanding of the whole business.
- Demonstration that the business is being effectively governed and that it’s strategy is aligned towards long term value creation and long term sustainability.
- Increased transparency – integrated report containing both positive and negative issues and challenges results in greater trust, confidence and enhanced reputation among stakeholders.
- Increased transparency could results in a lower cost of capital to the organization through financiers having a better understanding of risks faced.
- An improved understanding of external challenges leading to an organization that is more competitive in the marketplace, with improved brand value and stronger customer relationships.

### **Practical Problems**

- One of the practical problems in producing an integrated report is the difficulty of aligning a new framework to existing regulatory frameworks. Although the adoption of IFRS has led to more consistent financial reporting, there are jurisdictional

requirements which are not yet aligned, such that multinational companies may need to meet more than one set of obligations in relation to non-financial reporting. That lack of consistency will have negative cost consequences and will also mean that various reports may not be comparable.

- Settling on relevant units of measurement and identifying relevant metrics may prove to be difficult to achieve. By way of example, the GRI is a set of largely non-financial metrics which extends to over 100 measures. The array of possible metrics can be intimidating for a company first approaching non-financial metrics. In that sense, the GRI is already producing industry-specific frameworks which help companies identify the most relevant metrics within industries. However, GRI's industry-specific measures are not without their critics, including from businesses that do not easily fit within the sectors as defined by the GRI. Any single set of metrics is likely to receive criticism on the same basis. Further, there seems likely to be arguments about which metrics are most important. By way of example, Corporate Knights through its Global 100 index has identified ten metrics that, according to its research, are the most reliable in terms of predicting current economic performance. It is not clear that such gatherings of metrics are able to remain reliable for several conceptual and pragmatic reasons. Firstly, if such metrics are made compulsory, it is likely that correlations will change or be changed by the compulsory nature of reporting those metrics. Secondly, it is not clear that an increase in financial performance for particular organizations is the end goal for all involved in CSR. Thirdly, the ten metrics do not include other and more traditional measures of corporate performance which also seem likely to have an impact on corporate performance.
- Accounting for financial profit looks relatively simple because of clearly defined organizational boundaries. That isn't always the case with non-traditional measures. For example, even though it is relatively straight forward in most cases to measure the amount of carbon emitted by companies (although it wasn't always so), it is difficult to understand exactly how much impact that has on other businesses, investment decisions and the planet generally. Further, it is not entirely agreed what level of carbon companies should include; there are many frameworks which set different boundaries for what to include and what to exclude. A lack of consistently applied principles seems to be exacerbated by the lack of any definable authority to decide such matters, beyond the business community itself.
- The triple bottom line is harmful because it diverts resources away from business areas of expertise; mere wealth creation. Business should not be expected to take on concerns outside its core expertise, provided the business doesn't do obvious harm to people or the planet.
- Free market forces should be left to decide the nature and extent of integrated reporting, both in terms of the frameworks used and also in terms of efficiency in

establishing which measures are the most relevant, at least in areas where a business doesn't do obvious harm.

- Instituting such frameworks has cost consequences and unilateral imposition will lead to recession and lost efficiency, at least in some markets.
- Because there is no single way in monetary terms to measure the benefits to the society and environment as there is with profit, it does not allow for businesses to sum across all three bottom lines. In this regard, it makes it difficult for businesses to recognise benefits for the company.

**Source:** Idowu et al (2013) Encyclopedia of Corporate Social Responsibility p. 1465

## **5.2 Corporate Governance**

A number of reasons have been advanced for the recent interest in corporate governance worldwide – there have been a number of corporate scandals, failures and collapses due to bad and inefficient governance, which some scholars have termed as having emanated as a result of the inherent difficulties in the agent/principal relationship which subsists in modern corporations. Interestingly, the aforementioned problems have not only been confined to the advanced nations of the world. These problems have also surfaced in many of the less advanced nations of the world as the following examples of companies that are known to have experienced serious governance problems will show, see for example Baring Bank, UK in the 1995, Enron, USA in 2001, HIH Insurance Group, 2001 in Australia, Parmalat, Italy in 2003, Satyam India in 2013 just to name a few. Other reasons which have been noted include investor activism and the desire on the part of many countries around the globe to attract foreign direct investments (FDIs) and the desire to gain the confidence and legitimacy of the international investor community by many of these countries and companies. The last global financial crisis that brought every single economy to a standstill has also highlighted the importance of good governance in corporate entities of all sizes and forms. Everyone (even those not directly involved in business and commerce) is now too aware of the effects and consequences of weak and bad governance to us all. As a result of this, many scholarly activities have been undertaken and continue to be undertaken in the field of corporate governance and its relevant disciplines, the intention here is not to explore or describe any of these great additions to the literature on corporate governance but demonstrate awareness that scholars are constantly undertaking research in the field. See for example Beasley et al (2000) on Fraudulent financial reporting: Industry and corporate governance mechanism, Armour, Deakin and Konzelmann (2003) on Shareholder and corporate governance, Larcker, Farber (2005) on Restoring trust after fraud, Richardson and Tuna (2007) on Corporate Governance, Accounting Outcome and Performance just to mention a few.

The UK was in fact the first country worldwide to set up a committee to report on how those at the helm of corporate entities should address the issue of good and effective governance system through the Cadbury Report 1992. It was after this that some

international organisations such as the World Bank, the Organisation for Economic Co-operation and Development (OECD) etc and other countries around the world started to issue their own Corporate Governance Codes. The Cadbury Committee Report was used by many of these international organisations and countries as the framework to formulate their own Corporate Governance Codes. The UK now has in place what is described as the Combined Code since 1998 which is revised every two or so years to take account of developments in the corporate arena both in the UK and elsewhere to reflect these developments in the UK governance system. The Combined Code has in fact been renamed as the UK Corporate Governance Code. The Code requires listed companies to report on how they have applied the main principles of the code and to either confirm that they have complied with the provision of the code or to explain why they have not complied with them if that is what applies to that company. The current operating UK Corporate Governance Code took effect from 17 June 2016 and superseded the 2014 Code.

### **5.3 The King Report I – III in South Africa**

The King Report which is in three versions - I, II and III is about Corporate Governance in South Africa. King Report III which was issued in September 2009 is the version I intend to explore here since that is the operative Corporate Governance Code in South Africa. It has been argued that the third version of the report was necessitated for two reasons, first, when the King Report III was constituted, the South African Companies Act 2008 was anticipated and secondly as a result of the changing trends in international governance (Price Water Coppers website). The Report requires South African companies to disclose annually how they have positively or negatively affected the economic life of the community in which they operated during the reporting year. These companies are also expected to report on how they intend to enhance those positive effects which emanated from their operations during the year in question and how they intend to eradicate or reduce the negative effects which resulted from their activities during the same year in the years ahead. Like many of the Corporate Governance Codes worldwide, King Report III works on the *Comply or Explain* framework. The Code - that is King Report III revolves round three principles, namely *Leaders, Sustainability and Corporate Citizenship*. The Report introduces five new requirements amongst others which South African companies are expected to embed in their corporate governance practices. These are noted below:

- An annual Integrated Report which discloses information on the triple bottom line – Economic, Environment and Social aspects of the entity's operation.
- A statement from the Audit Committee to the Board and the shareholders on the internal financial controls to be included in the integrated report.
- The consideration of the strategic role of IT and its importance from a governance perspective.
- The positioning of internal audit as a strategic function that conducts a risk based internal audit and provides a written assessment of the company's system of internal control, including internal financial controls.

- The governance of risk through formal risk management processes.

**Source: PWC, South Africa website** accessed 18 June 2016

At the time the King Report III was issued in 2009, it was hailed worldwide as one of the most comprehensive and innovative approach to corporate governance practices simply because the report requires South African companies to take what it calls an *inclusive approach* to corporate governance. This inclusive approach requires South African companies to develop their strategies around their operational practices which embed in them the needs of the wider community – Employees, Customers, Suppliers and other stakeholders who are directly impacted in one way or the other by the company's operations.

#### **5.4 Social Innovation**

I begin my discussion of *social innovation* with Rake and Grayson (2009) who take the view that the CSR has the capability of being seen as a catalyst which could be used to turn social problems into social opportunities. These two scholars and senior business executives – (Rake is the Chairman of British Telecommunications giant and Grayson is a Professor at Cranfield University, UK as at the time of putting this submission together) argue that the issues we face as a global economy and increasingly as a global society are very real and indeed very urgent but these challenges if managed sustainably could turn out to being great sources of social opportunities for everyone which could be used to provide innovative approaches to dealing with society's social problems. Fifka and Idowu (2013) writing on the subject of *social innovation* use Drucker's (1984) argument which suggests that sustainability possesses the opportunity of being used as a driver for social innovation. Drucker (1984) notes that the opportunity has always been there for an innovative business to turn social problems into social opportunities. Thus Drucker (1984 p. 54) argues "the proper social responsibility of business is to tame the dragon, that is, to turn a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, and into wealth." Fifka and Idowu (2013) argue that though Drucker (1984) sees opportunities arising from taking the necessary action(s) to address existing social problems, the motivation, according to him, is grounded in increasing economic benefit through innovative business practices and not the pursuit of social innovation. *Social Innovation* like many of these concepts which are used in the field of CSR and in fact the term *corporate social responsibility* itself, there is no standard definition of what *social innovation* is or what it means but there appears to be some commonality between scholars as to what constitutes *social innovation*. *Social Innovation* the literature notes relates to any innovation which explicitly sets out to find solutions to both current and future social problems Zu (2013 p. 2213). It is about putting in place new ideas which are capable of resolving issues surrounding different areas of societal concern. For these ideas to be described as innovative, they must be new. If they are not new, then they are only improving on existing ideas which are already in place and therefore will not constitute

social innovation. Social innovation and Business innovation are two different things; the former provides new solutions to social problems whilst the latter is profit orientated, not necessarily *social* in nature. This is what corporate Research and Development (R&D) Departments devote time and resources on everyday to discover and develop new products and services for their organisations which meet the needs of their markets and consequently their customers' needs. Such innovations are designed to put the organizations at a competitive advantage over their rivals in the market. Fifka and Idowu (2013) also brought in Young (2011) to explain what social innovation is capable of helping people to achieve. Young (2011) defines social innovation in terms of its ability to increase the welfare of the individual who adopts its principles. It should not be assumed that the benefits of social innovation are oriented towards the individual as Phills, Deiglmeier and Miller (2008) argue the benefit of social innovation must be society oriented it should not be designed only to benefit private individuals. A number of social innovation organizations have flourished in societies around the world since the idea came into being see for example Fair Trade Labeling Organisation, Micro Finance Institutions - Muhammad Yunus's Grameen Bank, Grameenphone, Wendy Kopp's Teach for America, Carlo Petrini's Slow Food Movement etc.

## 5.5 Social Entrepreneurship and Social Intreprenurship

Social entrepreneurship and social intreprenurship are two terms which have also recently found their way into the literature on CSR. Both themes are also referred to as Sustainable Entrepreneurship and Sustainable Intreprenurship. The Google dictionary defines Social entrepreneurs - the 'actors' as individuals with innovative solutions to society's most pressing social problems, they are ambitious and persistent, tackling major social issues offering new ideas for wide-range change. The same search engine defines Social intreprenur as someone who works inside major corporations to develop and promote practical solutions to social or environmental challenges where progress is currently stalled by market failures s/he is someone who applies the principles of *social entrepreneurship* inside a major organisation. These definitions talk about those who practice the two acts. The Said Business School, University of Oxford in fact defines the action which constitutes social entrepreneurship as the practice of combining innovation, resourcefulness and opportunity to address critical social and environmental challenges. The famous Business School notes that "Social entrepreneurs focus on transforming systems and practices that are the root causes of poverty, marginalization, environmental deterioration and accompanying loss of human dignity. In so doing, they may set up for-profit or not-for-profit organizations, and in either case, their primary objective is to create sustainable systems change. The key concepts of social entrepreneurship are **innovation, market orientation and systems change**".

Both fields are growing worldwide with several organisations working in the two areas see for example the Sustainable Entrepreneurship Award (SEA) in Vienna, Austria, (on which I sat on the panel of Jury since September 2014) and many scholars have also been busy in both areas and other related disciplines see for example Short, Moss and Lumpkin (2009)



who worked on *past contributions and future opportunities of social entrepreneurship*, Schaltegger and Wagner (2010) who looked at *sustainable entrepreneurship and sustainability innovation*, Thompson, Alvy and Lees (2011) who took a *new look at the people and potentials of Social Entrepreneurship*, Shepherd and Patzelt (2011) who looked at *studying entrepreneurial action linking “what is to be sustained” with what is to be developed”* etc.

## 5.6 The UN Millennium Development Goals 2015 and Sustainable Development Goals 2030

The United Nations has since September 2000 embarked on two fifteen years Development Goals. The first of these development goals, emanated from the UN Millennium Declaration of September 2000 which was translated into a roadmap that was termed as the UN Eight Millennium Development Goals (MDGs) 2015. These MDGs are expressed pictorially below:

**Figure 5.1 The UN Eight Millennium Development Goals 2000 - 2015**



Source: <http://www.un.org/millenniumgoals/>

The MDGs were set by 189 world leaders and signed by 142 of them in September 2000. These MDGs were set to make our world a better place in eight key areas for everyone who lives and operate anywhere on planet *Earth*. A careful look at each of these goals will

demonstrate that they are all stakeholder related and they aim at making people's quality of life better and more sustainable. Each of these goals required actions from government of nations – both developed and developing, businesses, international organisations, non-governmental organisations charitable organisations and all citizens of the world. Many scholarly articles have appeared in the literature dealing with different aspects of the MDGs see for examples Miranda and Patel (2005) who looked at the issue of *mental health and the MDGs*, they cited other health related studies and the MDGs in the own study, Schouten (2011) et al who studied *prevention of mother-to-child HIV transmission and MDGs*, Liimatainen (2013) who *explained MDGs in an article in the encyclopaedia of CSR*, Idowu and Yuksel Mermoud (2014) who explored the effects of *MDGs on development* and many others. Sachs (2012) notes that “developing countries have made substantial progress towards the achievement of the MDGs albeit, the progress is highly variable across goals, countries and regions” Sachs (2012) notes that the “startling economic growth in China, developing countries as a whole have cut the poverty rate by 50% between 1990 and 2010”. The MDGs revolved round the triple bottom line – People, Planet and Profit.

Before the Rio + 20 Summit of June 2012, the UN Secretary General, Ban Ki-Moon had appointed a high level ‘Global Sustainability Panel’. The panel had issued a report recommending to the UN that the successor of the MDGs at the end of its life in September 2015 should be a set of Sustainable Development Goals (SDGs). Many reasons have been suggested for why this panel made this recommendation. For instance, it had become apparent that the rate of development and the achievements made in the 8 MDGs have been different across the world many countries had nearly met all the eight whilst several have struggled to meeting them. The global financial crisis of 2007/08 had undoubtedly made achieving many of these goals more challenging for many countries around the world. Not only that, Sachs (2012 p. 2209) notes that before the end of the expiration date of MDGs in 2015, the idea of sustainable development goal had gained momentum and become popular globally, simply because of the growing urgency of the need for sustainable development Sachs (2012) and the awareness that following the path that leads to sustainable development would enable this generation to meet their life needs without compromising the ability of future generations to meet theirs. These and many other compelling reasons have led the United Nations on 25 September 2015 to agree another fifteen years world development goal popularly known as the Sustainable Development Goals (SDGs) 2030. The SDGs are made up of seventeen goals and revolve round the five Ps – People, Planet, Prosperity, Peace and Partnership. Below are the UN seventeen steps to SD Goals 2030 in Word:

1. End poverty in all its forms everywhere
2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture
3. Ensure healthy lives and promote well-being for all at all ages

4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
5. Achieve gender equality and empower all women and girls
6. Ensure availability and sustainable management of water and sanitation for all
7. Ensure access to affordable, reliable, sustainable and modern energy for all
8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
10. Reduce inequality within and among countries
11. Make cities and human settlements inclusive, safe, resilient and sustainable
12. Ensure sustainable consumption and production patterns
13. Take urgent action to combat climate change and its impacts
14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development
15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
17. Strengthen the means of implementation and revitalize the global partnership for sustainable development.

These UN SDGs are current issues in CSR since they were made public in September 2015. Meeting these goals is the responsibility of governments, corporate entities, NGOs and everyone in the civil society in general globally. Governments and businesses are going to have to address what needs to be done to ensure that the benefits of the 5 Ps – *People, Planet, Prosperity, Peace and Partnership* are derived by all citizens of the so called global village.

## **5.7 But Where Do We Go From Here?**

This section of the thesis sets out to answer the above question. It will do this from two perspectives. The first perspective takes a micro view of how the researcher hopes to ensure that his research activities in the field of CSR continues to add to knowledge and

drive forward people's understanding of the different areas that make up the field of CSR. This micro view of the answer to the above question is an account of the researcher's research activities in CSR in the immediate future, over the next 24 months. It is hoped that this will demonstrate how things will pan out in CSR in the future for the researcher and hopefully make good quality additions to CSR literature. The second perspective which researcher calls 'the macro view' is his attempt to provide some indications or perhaps his own predictions of the likely course of events in the field of CSR globally in the coming years as he sees it. The researcher takes the role of a CSR *prophet* here!

In terms of the micro view of the answer to the question – where we go from here, a number of research projects by the researcher and others who work with him from around the world which are looking at different aspects of CSR are at different stages of their developments over the next twenty four months. **Table 5.1** provides information about ten of these immediate CSR projects which the researcher believes provides the answer to the question of where his research activities in CSR are heading towards over the next two years or more years. As at the time of writing this particular section of the thesis, the researcher received an email informing him of his appointment as the Editor-in-Chief of the American Journal of Economics and Business Administration (AJEBA) <http://thescipub.com/journals/ajebe/editors> this hopefully is a good indication that his CSR activities and contributions to knowledge have continued to evolve and still have a long way to go all things remaining equal.

**Table 5.1 Researcher's List of Current Projects**

Editors	Title of Project	Est. Year of Publication
Idowu, SO, Schmidpeter, R Capaldi, N, Del Baldo, M & Abrue, R	Encyclopedia of Sustainable Management (ESM)	2019 (A six volume ESM in the process of getting contributors globally)
Idowu, SO & Schmidpeter, R	Business Perspectives of Sustainable Development Goals 2030	2019 (Review process of papers about to commence)
Idowu, SO, Moratis, L & Melissen, F	Sustainable Business Models: Principles, Promise & Practice	2018 (Reviewed papers being corrected)
Idowu, SO & Cheruiyot, TK	Sustainable Development in Africa: Critical Sectors and	2018 (Papers being currently reviewed)

	Deprived Communities	
Idowu, SO, Díaz Díaz, B, Molyneux, P	Corporate Governance in Banking and Investor Protection	2018 (Manuscript being prepared for the press)
Idowu, SO, Sitnikov, C, Simion, D, & Bocean, C	Current Issues in Corporate Social Responsibility	2018 (Manuscript being prepared to the press)
Idowu, SO, Mijatovic, I, DE Vries, H & Choi, D	Sustainable Development: Knowledge and Education about Standardisation	2019 (In the process of reviewing all the 30 Abstracts received for the book)
Idowu, S O & Del Baldo, M	Integrated Reporting: Antecedents, Perspectives for Organisations and Stakeholders	2019 (Papers are currently being reviewed).
Idowu, SO, Sitnikov, C & Moratis, L	ISO 26000: A Standardised view on CSR – Practices, Cases and Facts	2018 (Corrections currently being made to reviewed papers)
Idowu, SO	Reporting Corporate Social Responsibility in corporate Africa: An Exploratory Study	A Journal Paper which is 60% complete

Turning to the macro view of the researcher's answer to the same question, let us start with Robinson (1987) who in his minimalist and maximalist views of CSR sets out how to perceive and ensure a promising future for CSR in global terms. Robinson (1987) notes that CSR in its minimalist mode requires each of us to individually and collectively with others refrain from harming others or doing injustices to them in as much as these others accord us the same kind of basic respect and right. Beyond that, Robinson (1987) argues "we are responsible only for our dependents and in addition, those who have somehow been harmed by our conduct. We can, out of our own freewill choose to assist those in distress albeit we did not cause that distress to them". From the maximalist mode, Robinson (1987) argues that "we are obligated to regard each member of our current generation (and perhaps members of future generations) as persons for whose well-being we each have some responsibility". This suggests that our social responsibility in this regard has boundless frontiers and in fact concurs with Brundtland's (1987) view on sustainable development (SD) and the definition of SD propounded by Brundtland (1987) Committee on our "Common Future".

Many of the issues discussed in sections 5.1 – 5.6 above have identified a number of current developments in CSR, a number of key terms have been coined and have appeared in the literature on CSR and business management all stemming from our understanding of issues relating to CSR see for example **Idowu et al (2015)**. Many more of these terms will continue to be coined as our understanding many of these CSR issues continue to increase. These new terms coined would lead into a number of research activities that will add to knowledge about CSR.

The United Nations since 2000 has embarked on two CSR related development goals – the Eight Millennium Development Goals 2015 and the Seventeen Sustainable Development Goals (SDGs) 2030. By September 2030 the SDGs period ends, the UN will have in place another set of Sustainable Development Goals 2045. Scholars and practitioners in the field of CSR are going to increase their activities in CSR and our world will be proliferated with CSR specialists who would have trained ready to work in private, public and what is often referred to as the third sector industry - not for profit organisations. CSR over the next fifty years will continue to evolve in both the advanced and emerging nations, the future looks promising for CSR, that's this researcher's view of what the future holds for the field.

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[http://ssir.org/articles/entry/social\\_entrepreneurship\\_the\\_case\\_for\\_definition](http://ssir.org/articles/entry/social_entrepreneurship_the_case_for_definition) Accessed on 22 June 2016.

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## **APPENDIX I**

### **Samuel Olusegun Idowu – Curriculum Vitae**

#### **Current Post**

Senior Lecturer in Accounting and Corporate Social Responsibility

#### **Current Teaching**

AC4002 – Introduction to Accounting

BA4006 – Understanding Business Information

AC5002 – Management Accounting

BA5002 – Business Research and Decision Making

AC6003 – Corporate Social Responsibility and Governance

AC6053 – Corporate Social Responsibility and Ethics

AC7070 – Fundamentals of Corporate Social Responsibility and Sustainability

#### **Current Module Leadership**

AC4002 – Introduction to Accounting

BA4006 – Understanding Business Information

AC5002 – Management Accounting

AC6003 – Corporate Social Responsibility & Governance

AC6053 – Corporate Social Responsibility & Ethics

AC7070 – Fundamentals of Corporate Social Responsibility and Sustainability

#### **Qualifications**

1990 City & Guilds Teachers Certificate, North East Surrey College of Technology (Nescot), Epsom, Surrey, UK

1983 MSc, Accounting & Finance, University of Stirling, Stirling, Scotland, UK

1982 Inst. of Chartered Secretaries and Administrators, Sheffield Hallam University

1980 DMS, CNA – University of Abertay, Dundee, UK

1979 Diploma in Public Administration, Glasgow Caledonia University, Glasgow, UK

#### **Career Details**

2002-date London Metropolitan University, Senior Lecturer

2002-2002 London Guildhall University, Senior Lecturer

2000-2001 Visiting Lecturer, Management Accounting, Kingston University

1999-2001 Visiting Lecturer, Management Accounting, Croydon College

1988-2001	Lecturer/Senior Lecturer, North East Surrey College of Technology (Nescot)
1987-1992	Visiting Lecturer, Merton College, Morden Surrey
1985-1988	Accountant/Office Manager, Swaybest Ltd
1983-1985	Asst. Accountant, KB Films International Ltd

#### **MEMBERSHIP OF PROFESSIONAL BODIES:**

2015-date	External Examiner, Sheffield Hallam University, UK
2014-date	External Examiner, Teesside University, Middlesbrough, UK
2014-date	A Member of the Jury for the SEA Award, Vienna Austria <a href="http://se-award.org/en/interview/samuel-o-idowu">http://se-award.org/en/interview/samuel-o-idowu</a>
2013-date	Deputy CEO, Global Corporate Governance Institute <a href="http://gcg-csr.org/">http://gcg-csr.org/</a>
2013-date	Professor, Nanjing University of Finance & Economics, China
2012-2016	External Examiner, Robert Gordon University, Aberdeen, UK
2010-2014	External Examiner, University of Plymouth, UK
2009-date	Member, Network for Business Sustainability, UWO, Canada
2008-2013	External Examiner, Anglia Ruskin University, Chelmsford
2008-2012	External Examiner, University of Ulster, Coleraine and Belfast
2007-date	Marker, Financial Management, ACCA
2005-date	Fellow, Royal Society of Arts
2005-date	Member, Social Responsibility Research Network, UK
2005-2010	External Examiner, University of Sunderland
2004-date	Freeman, City of London
2004-date	Member, CSEAR, University of Saint Andrews, Scotland
2002-date	Fellow, Institute of Chartered Secretaries & Administrators
1989-2002	Associate, Institute of Chartered Secretaries and Administrators
1989-1991	Assistant Examiner - Business Calculations, Chartered Inst. of Bankers
1991-1994	Examiner - 'A' Level Accounting Associated Examining Board.
1995-2009	Examiner - Third Level Accounting LCCI Examinations Board
1998-2012	Examiner - Third Level Management Accounting LCCIEB
1999-date	Member, British Accounting & Finance Association
2000-2001	Marker - Managerial Finance ACCA
2000-2004	Examiner-Management Information for Marketing Decisions, CIM
2001-2007	Marker – Financial Management & Control ACCA
2004-2010	Examiner – Managing Marketing Performance, CIM

#### **STAFF DEVELOPMENT:**

Course Leader Accounting & Banking, 2012 - 2015  
Course Leader Accounting Major and Minor degrees 2007-2012  
Course Leader Accounting Joint degree 2002-date  
Course Leader CIMA 1999 - 2001

Course Leader ACCA 1995 - 2001  
 Course Leader BA (Hons) Business Studies 1997 - 1998  
 Submission Editor "Certificate in Accountancy" (1991)  
 Faculty representative on College Equal Opportunities Panel 1990-2001

## RESEARCH/CONSULTANCY:

2016-date	Member of the Advisory Board, FOM Research Centre, Essen, Germany
2016	Panel Member, Periodic Undergraduate Courses Review, University of Sunderland, 23 <sup>rd</sup> – 25 <sup>th</sup> November 2016.
2016	Visiting Course Facilitator, International Training Centre of the ILO, Turin, Italy August 11 – 12, 2016.
2014	Jury Member, Sustainable Entrepreneurship Award (SEA), Vienna Austria
2012	Visiting Course Facilitator, International Training Centre of the ILO, Turin, Italy September 12 – 14, 2012
2010	Visiting Course Facilitator, International Training Centre of the ILO, Turin Italy July 5 – 7 2010
2008-2011	Treasurer/Trustee, <i>Age Concern</i> , Hackney, East London
2007	Southampton Solent University, Degree Validation Panel member in March
2003-date	Corporate Social Responsibility, Sustainability, Ethics and Governance
1990 – 2000	Rapid Results Correspondence College
1983-date	Social & Environmental Accounting

## Publications

### Edited Books

2017	Schmidpeter, R, Capaldi, N, Idowu, S O and Lotter, A (Eds.) International Dimensions of Sustainable Management: Latest Perspectives from Corporate Governance, Responsible Finance and CSR (in press).
2017	Aluchna, M and Idowu, S O (Eds.) Responsible Corporate Governance <a href="http://www.springer.com/gb/book/9783319552057">http://www.springer.com/gb/book/9783319552057</a>
2017	Idowu, S O, Vertigans, S, and Schiopoiu-Burlea, A (Eds.) CSR in Times of Crisis <a href="http://www.springer.com/gb/book/9783319528380">http://www.springer.com/gb/book/9783319528380</a>
2017	Capaldi, N, Idowu, S O and Schmidpeter, R (2016) (Eds.), Dimensional Corporate Governance: An Inclusive Approach. <a href="http://www.springer.com/gb/book/9783319561813">http://www.springer.com/gb/book/9783319561813</a>
2016	Idowu, S O and Vertigans, S (2016), (Eds.), Stages of Corporate Social Responsibility: From Ideas to Impacts <a href="http://www.springer.com/gb/book/9783319435350">http://www.springer.com/gb/book/9783319435350</a>
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- 2016 Wolde-Rufael, Y and Idowu, S O, Income Distribution and CO2 Emission: A comparative analysis for China and India, Renewable and Sustainable Energy Reviews Journal. [file:///C:/Users/Samuel/Downloads/1-s2.0-S1364032116308930-main%20\(2\).pdf](file:///C:/Users/Samuel/Downloads/1-s2.0-S1364032116308930-main%20(2).pdf)
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- 2005 Papasolomou, I & Idowu, S O Reputational Responsibility, in Crowther, D. and Jatana, R. (Eds.), International Dimensions of Corporate Social Responsibility Vol. 1, *The ICAI University Press*, pp 22-50, February.

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- 2002 Brabazon, A & Idowu, S O Tracking Stock, *Journal of Accountancy*, Institute of Certified Public Accountants in Ireland, March
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- 1999 Idowu, S O "Edge Cutters: Prevention is Better Than Cure" *Accounting Technician* November.
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- 1998 Idowu, S O "The Concept of Break Even Analysis in Decision Making" *ACCA Students Newsletter* April.
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- 1996 Idowu, S O, Budgeting: A Management Tool, *ACCA Students' Newsletter*, April
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- 1994 Idowu, S O "Costing Techniques" *Accounting Technician*, August.
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- 1989 Idowu, S O "Social Accounting: Accountable to Society, *PASS Magazine*, November.

## FOREWORD IN BOOKS

- 2017 Managing Sustainable Stakeholder Relationships, O'Riordan, L
- 2016 CSR 2.0 and the New Era of Corporate Citizenship, Mark A. Camilleri
- 2016 Cultural Roots of Sustainable Management: Practical Wisdom and Corporate Social Responsibility, Habisch, A and Schmidpeter, R
- 2015 Strategic Communication for Sustainable Organisations, Allen, M
- 2015 Responsible Investment Banking, Wendt, K
- 2013 Sustainable Entrepreneurship, Weidinger, C, Fishler, F and Schmidpeter, R

## EDITORIAL BOARD MEMBERSHIP

- 2017-date Editor-in-Chief, American Journal of Economics and Business Administration  
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- 2016-date Editor-in-Chief, Springer's International Journal of Corporate Social Responsibility  
<http://www.springer.com/business+%26+management/journal/40991?detailsPage=editorialBoard>

2015-date	Electronic Journal of Management, Leadership and Governance
2014-date	Amfiteatru Economic Journal, Romania
2012-date	Series Editor, Springer's books on CSR, Sustainability, Ethics & Governance <a href="http://www.springer.com/series/11565">http://www.springer.com/series/11565</a>
2011-date	International Journal of Business Administration, Canada
2007-2015	Management of Environmental Quality Journal, UK

## **ENDORSEMENT TO BOOKS**

2016	Corporate Social Responsibility and Environmental Management, Mark A Camilleri, Springer International, Switzerland.
2014	Contemporary Issues in Corporate Social Responsibility, Turker, Toker and Altuntas, Rowman & Littlefield, New York

## **AWARDS**

2016	Most Outstanding Business Reference Book of the Year in 2016, the American Library Association (ALA) <a href="http://rusa.ala.org/blog/2016/01/10/years-most-outstanding-business-reference-sources-announced-by-rusas-business-reference-and-services-section-brass/">http://rusa.ala.org/blog/2016/01/10/years-most-outstanding-business-reference-sources-announced-by-rusas-business-reference-and-services-section-brass/</a>
2014	Nominated in 2014 for the Vice Chancellor's Best Lecturer Award for three courses
2014	Highly Commended Reviewer Award – Emerald Network Awards for Excellence 2014
2013	Series Editor, CSR, Sustainability, Ethics & Governance Books, Springer, <a href="http://www.springer.com/series/11565">http://www.springer.com/series/11565</a>
2011	Cambridge University Programme for Sustainability Leadership Top Books of 2010 <a href="http://www.cpsl.cam.ac.uk/Resources/State-of-Sustainability-Leadership/~media/Files/Resources/SoSL/2010_Sustainability_Books_CPSLs_Top_40_Selection.ashx">http://www.cpsl.cam.ac.uk/Resources/State-of-Sustainability-Leadership/~media/Files/Resources/SoSL/2010_Sustainability_Books_CPSLs_Top_40_Selection.ashx</a>
2008	Highly Commended Award Winner – Emerald Literati Network Awards for Excellence 2008.

## **Course Management Experience**

Accounting and Banking, London Metropolitan University, 2012 - 2015  
 Accounting Joint degree London Metropolitan University 2002 - 2012  
 Accounting Joint degree London Guildhall University 2002 - 2002  
 ACCA Course Leadership 1996 – 2001 North East Surrey College of Technology  
 CIMA Course Leadership 1999 – 2001 North East Surrey College of Technology  
 BA Business Studies 1997 – 1999 North East Surrey College of Technology

## **Relevant Work Experience**

Merton College, Morden, Surrey Part time Lecturer 1987 – 1992  
 North East Surrey College of Technology Lecturer/Senior Lecturer 1988 – 2001



Croydon College, Croydon, Surrey, Part time Lecturer 1999 – 2001

Kingston University, Kingston Business School, Kingston-upon-Thames, Surrey, Part time Lecturer, 2000 – 2001.

### **Professional membership**

Fellow, Institute of Chartered Secretaries and Administrators, 2002

Fellow, Royal Society of Arts, Manufactures and Commerce, 2005

### **Personal interests/hobbies**

I am a practicing Christian and a Senior Elder in my Church.

Current affairs: A moderate interest in international affairs.

### **Reviewer**

### **Books**

Management Accounting, Seal, W., Garrison, R H and Noreen, E W, Second Edition, 2006, McGraw Hill.

Environmental Economics and Investment Assessment, Aravossis, K, Brebbia, C A and Gomez, N, 2008, WIT Press

Corporate Responsibility: A textbook on Business in Society, Cannon, T and Turner, E. Pearson, October 2009, Pearson (Forthcoming).

Management Accounting for Business Decisions, Seal, W. McGraw Hill, February 2010.

### **Journals**

Management of Environmental Quality: An International Journal

International Journal of Climate Change Strategies and Management

Social Responsibility Journal

Journal of Business Ethics

International Journal of Environmental Waste Management

Boreal Environmental Research Journal

Water, Air and Soil Pollution: International Journal of Environmental Pollution

## **APPENDIX II**

### **Autobiographical Background**

Before I took up my post as a Senior Lecturer in Management Accounting at London Guildhall University in January 2002, I had worked at North East Surrey College of Technology (Nescot) for thirteen years, teaching professional accountancy, HND and BTEC students with some exposure to teaching undergraduate students taking Business Studies and Building Studies degrees. During my time at Nescot, I had published fourteen articles in professional accountancy magazines for both qualified and students members of four UK professional accountancy bodies. All but one of these fourteen articles were purely accounting related articles and had nothing to do with corporate social responsibility. The only one which has some relationship with CSR is Brabazon and Idowu (2001). This article is about product-take-back and the environmental consequences of mass production in accounting and societal terms. In the article Brabazon and Idowu espoused the then relatively new concept of recycling products at the end of their useful lives and how costs which were originally externalised by manufacturers were being gradually internalised and recorded in financial statements.

Before I was appointed by the then London Guildhall University, I remember saying at my interview in September 2001 that, if appointed I would like to step up my publication activities from the level I was at that time. During my first year at London Guildhall, I was only able to co-author two articles with a colleague who was at that time a Lecturer at the University College Dublin (UCD) (now a Professor and Associate Dean in the same university) in the members' magazines of two Irish professional accountancy bodies – the Institute of Chartered Accountants in Ireland (ICAI) – with an article on Weather Derivatives and the Certified Public Accountants of Ireland (CPA) with another article on Tracking Stocks – both were in Finance with nothing to do with (CSR, Sustainability, Ethics and Governance) my current areas of research.

After the merger between the two universities, our then Department of Accounting, Banking and Financial Services decided to host two conferences – the South East Area Interest Group of the then British Accounting Association - BAA (now British Accounting and Finance Association - BAFA) - it was a national conference with delegates from far afield as Scotland and North East England and David Crowther's First International Corporate Social Responsibility Conference (an international conference which was attended by scholars from more than 40 countries from around the world). I was a member of the organising committees of both conferences. The two conferences marked the genesis of my serious research and publishing activities in the field of CSR. It also marked the stepping forward I had envisaged will follow my move into the university sector when I took up my post on the 1st of January 2002. The CSR paper which I co-presented at the two conferences with a former colleague at Nescot (Idowu and Towler 2004) according to Google Scholar, has now (as at the time of putting this submission together) been cited by 195 scholars around the

world. The paper has not been used directly in this submission as it was published in April 2004 which is now more than the ten years cut off point for papers usable in a submission for this degree. It was an empirical study of the contents of unregulated CSR reports of seventeen UK companies. The research undertaken in the area required me to contact thirty UK companies in nine sectors of the economy – Banking, Property Development, Food Processing, Insurance, Leisure, Oil & Gas, Power & Water, Retail and Telecommunications. Out of these thirty companies, only seventeen companies (about 60%) provided us with the required information. The study carried out at the time was personally an eye opener for me as it led me to seriously decide to focus my future research activities in the field of CSR. At that time in the UK, it became apparent to me that CSR reporting was still not generally known in the UK by several stakeholders but it was also clear to me that providing information by companies on their non-financial activities was gaining popularity in the country.

In 2004, I wanted to continue to maintain my close relationship with the accountancy profession in terms of my new research area of CSR. An article on CSR was put together for the Institute of Chartered Accountants in Ireland (ICAI) in their members magazine – (Accountancy Ireland) on what CSR is about in an attempt to propagate CSR amongst practicing professional and academic accountants who are members of the ICAI and might not necessarily know much about CSR. The article Idowu (2005) was well received around the world when it was published in Accountancy Ireland in August 2005. I remember receiving at least three emails from readers of the article in three countries - New Zealand, Sweden and Poland commenting on how informative the article was to them in their jobs as practicing accountants. The article was published under Sam Idowu rather than under Samuel O Idowu the usual name I use for all my published papers (therefore it is not part of my normal Google Scholar listing and also not part of the number of my citations under Samuel O Idowu in Google Scholar). As a result, Google Scholar notes as at the time of putting this submission together that the article (Idowu 2005) in Accountancy Ireland has been cited by fifteen (15) people around the world including four self-citations in my other corporate social responsibility publications:  
[https://scholar.google.co.uk/scholar?hl=en&q=sam+idowu&btnG=&as\\_sdt=1%2C5&as\\_sdtp=](https://scholar.google.co.uk/scholar?hl=en&q=sam+idowu&btnG=&as_sdt=1%2C5&as_sdtp=)

Shortly after the publication of the refereed journal article in Idowu and Towler (2004), I commenced two research studies, one with another researcher from Cyprus who I met at David Crowther's London Metropolitan University first international CSR Conference of September 2003 and the other by myself. Both were published in edited books in 2005 and 2008 respectively, again none of these two papers like the aforementioned ones form part of this submission. The co-authored paper Papasolomou-Doukakis and Idowu (2005) was on **Reputational Responsibility** and it appeared in an edited book by David Crowther, then a London Metropolitan University colleague and Professor of CSR and another scholar from India who was also at the first international CSR conference held at London Met in September 2003. The motivation for the study was as a result of a number of poor working conditions, sweatshop and child labour problems which had faced some famous Western retailers which were sourcing supplies of their merchandise from some South East Asian countries with irresponsible employment practices by many local factory owners based in some of these South East Asian countries. These socially irresponsible practices by such factory owners had become a big issue in the media and research studies in academic journal articles on supply chain management for these large retailers, and had badly affected these retailers' public image and reputation. The need to repair the damaged reputation and bad public image was paramount for many of these retailers, which were not just based in the UK but also in other advanced Western nations including the USA, the Netherlands, Germany just to name a few. At that very time the issue of ethical products was also becoming very popular amongst stakeholders and consumers who were demanding that retailers should take the issue very seriously and demonstrably prove to them that they were doing so. Dealing with the ensuing problems relating to their affected reputation and public image made many of these retailers to face a number of crisis management issues. It was therefore appropriate at that time for Papasolomou-Doukakis and Idowu to study what was going on in the retail sector about corporate reputation management and corporate social responsibility. The study Papasolomou-Doukakis and Idowu carried out was desk research and it drew attention to accounting and marketing implications and consequences (these two areas are our respective professional backgrounds and main teaching fields) of irresponsible practices on corporate reputation and public image in an ever competitive business environment where many of these retailers operate.

Having looked at CSR in profit seeking corporate entities in Idowu and Towler (2004), it occurred to me that looking at the same issue in the sector in which I work, which is generally perceived as non-profit seeking was going to be interesting and add to knowledge about how CSR is perceived in higher education in the UK. I then embarked on the study for the sole-authored paper Idowu (2008) mentioned above on Corporate Social Responsibility in Higher Education Institutions in the United Kingdom. As at the time of gathering the necessary information for the study, there were one hundred and twenty one (121 - the current figure at the time of this submission is now 133) higher education institutions in the four countries that make up the United Kingdom – (92 in England, 14 in Scotland, 2 in Northern Ireland and 13 in Wales) plus eight universities (8) in the Republic of Ireland. I

wrote to all the Vice Chancellors, Principals, Directors and Presidents of these one hundred and twenty nine (129) institutions in the five countries. The letter I sent to them, briefly explained what the study I was carrying out was about and it then asked these most senior executives of higher education institutions in these five countries to 'explain in as much detail as possible to me what they consider to be the social responsibilities of their universities or higher education institutions and how they and other senior executives of each institution go about discharging these responsibilities to their stakeholders'. Out of all the 129 letters I sent out to higher education institutions in these five countries, I received back thirty three (33) replies. Ten of these replies told me either directly or indirectly that they were unwilling to help me giving different reasons for their decision. Consequently only twenty three (23) higher education institutions in four UK countries participated in the study. No Irish Republic University participated in the study as none of them replied my letter. The study was carried out during a time when there was an industrial relations problem at London Metropolitan University between the management and trade union. The industrial relations difficulties at the newly merged universities (London Guildhall University and the University of North London) was widely reported in the news media around the UK. It is possible that this might have been partly responsible for why some universities did not reply the email that went out to them from me, and why ten universities told me they were unwilling to assist me. My inability to generate 100% response rate to this enquiry was a bit surprising to me bearing in mind that universities should be willing to assist a study on their social responsibilities. Some of the twenty three institutions which participated in the study, sent their information direct to the then Vice Chancellor of London Metropolitan University asking him to pass the information they provided on to me. This information was passed on to me by the VC as he was made aware of the study at the very beginning in order to enlist his support, which he gave me 100%. The results of the study indicate in Idowu (2008) that the social responsibility of UK higher education institutions could be grouped under twelve main headings:

- Widening Participation
- Developing and communicating performance on sustainable development
- Contributing to both national and international systems of university education
- Managing economic, social and environmental impacts of their activities
- Take into account the interests of all stakeholders and act as good citizens
- Joining Business in the Community (BitC) (a UK business network) as an initial step
- Responding to social needs in terms of Education and Innovation
- Engagement with Corporate bodies through Staff
- Providing a more effective Community Service
- Challenging, Inspiring and Supporting Students to Grow
- Sustaining and adding value to the country's culture, economy and the natural environment
- To manage and govern itself with responsibility and sensitivity

As noted in Idowu (2008) page 270.

Looking back at all my initial research activities and those publications that have emanated from them prior to the six publications being used in this submission, it is easy to see that CSR has continued to reorient the way corporate entities from different sectors of the UK economy perceive their role and contributions to sustainable development. Not only that, corporate entities of this era are now too aware that for them to contribute positively to life in the 21st century they need to embed in their strategic actions issues which relate to the triple bottom line – the 3Ps – People, Planet and Profit. That is what I believe is the understanding of how everyone in the UK operates towards making the planet Earth a more habitable place for this generation and future generations.

## APPENDIX III

### Citations

The following are citations from Google Scholar of the six papers being used in this submission as at 08 March 2017.

#### Citations for Paper 1

[Samuel O. Idowu](#), [Ioanna Papasolomou](#), (2007) "Are the corporate social responsibility matters based on good intentions or false pretences? An empirical study of the motivations behind the issuing of CSR reports by UK companies", *Corporate Governance: The international journal of business in society*, Vol. 7 Iss: 2, pp.136 - 147

Google Scholar

Are the corporate social responsibility matters based on good intentions or false pretences?...

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Corporate social responsibility or cause-related marketing? The role of cause specificity of CSR

SR Sheikh, [R Beise-Zee](#) - *Journal of Consumer Marketing*, 2011 - [emeraldinsight.com](#)

Purpose—As cause-related marketing (CRM) is usually subsumed under corporate social responsibility (CSR), in practice CSR and CRM can serve as different public relations tools. This study aims to compare the effect of CRS and CRM on customer attitude.

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[\[PDF\] academia.edu](#)

[\[PDF\] The effect of financial crisis in corporate social responsibility performance](#)

G Giannarakis, [I Theotokas](#) - *International Journal of Marketing ...*, 2011 - [academia.edu](#)

Abstract The aim of the study is to evaluate the effect of financial crisis in Corporate Social Responsibility (CSR) performance. An empirical analysis is conducted, based on companies that implement Global Report Initiatives (GRI) reporting guidelines modifying the application

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Environmental policies and firm value

[B Al-Najjar](#), [A Anfimiadou](#) - *Business Strategy and the ...*, 2012 - [Wiley Online Library](#)

ABSTRACT Many organizations are currently becoming more environmentally friendly. Eco-efficiency maximizes the effectiveness of a business operation while reducing its impact on the environment; with the necessary skills, organizations can create more value while using

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CSR in an emerging country: a content analysis of CSR reports of listed companies

[Y Gao - Baltic Journal of Management, 2011 - emeraldinsight.com](#)

Purpose—Given the country-specific characteristics of corporate social responsibility (CSR), there is an increasing interest in studying CSR in developing countries. Such studies play an important role in broadening people's knowledge of CSR under different economic, social

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### [Hotel employees' perceptions on corporate social responsibility: The case of Hong Kong](#)

[H Tsai, NKF Tsang, SKY Cheng - International Journal of Hospitality ..., 2012 - Elsevier](#)

This study examines the perceived importance of corporate social responsibility (CSR) attributes of Hong Kong hotel employees and their hotels' performance on those attributes, and to determine underlying performance factors that ultimately lead to the perceived overall

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### [\[book\] Strategic human resource management](#)

[C Truss, D Mankin, C Kelliher - 2012 - books.google.com](#)

What makes good HR strategy and how do you develop it? These are questions commonly asked by HR professionals and are just two of the fundamental issues tackled by the authors in this comprehensive and innovative new textbook. Written in a clear and accessible style

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### [CSR activities in award-winning Thai companies](#)

[B Virakul, K Koonmee... - Social Responsibility ..., 2009 - emeraldinsight.com](#)

Purpose—This case-study research aims to examine best CSR practices in four Thai companies that were given CSR awards. The purpose is to report on best practices in CSR in Thailand. Design/methodology/approach—Four Thai companies that received the best

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### [Philanthropic disaster relief giving as a response to institutional pressure: Evidence from China](#)

[Y Gao - Journal of Business Research, 2011 - Elsevier](#)

This paper investigates if firms under high institutional pressure donate more to disaster relief than firms under lower institutional pressure. By taking Chinese listed companies' donations to May 12, 2008 Wenchuan earthquake as the sample, this research finds that

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### [Ethics and morality in human resource management](#)

[J Debeljak, K Krkač, J Simmons - Social responsibility journal, 2008 - emeraldinsight.com](#)

Purpose—The paper seeks to focus on operationalising corporate social responsibility in the context of employee governance. Its purpose is to evaluate critically the ethics of “mainstream” human resource management (HRM) and to propose an alternative

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### [When CSR is a social norm how socially responsible human resource management affects employee work behavior](#)

[J Shen, J Benson - Journal of Management, 2016 - jom.sagepub.com](#)



Abstract Socially responsible human resource management (SRHRM), defined as corporate social responsibility (CSR) directed at employees, underpins the successful implementation of CSR. While its relationship with employee social behavior has been conceptualized and

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## Are the corporate social responsibility matters based on good intentions or false pretences?...

### From corporate social responsibility awareness to action?

[CD Ditlev-Simonsen](#) - [Social Responsibility Journal](#), 2010 - [emeraldinsight.com](#)

Purpose—The purpose of this paper is to describe how the term “corporate social responsibility”(CSR) is interpreted, introduced and applied in corporations from the point of view of the person in charge of this process, ie the translator. Design/methodology/approach—

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## [\[BOOK\]](#) Theory and practice of corporate social responsibility

[SO Idowu](#), [C Louche](#) - 2011 - [Springer](#)

Issues relating to Corporate Social Responsibility (CSR) have taken a centre stage in modern societies. It can no longer be denied that we are all expected to have a high degree of responsibility. This generation must ensure that future generations of living creatures

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## Corporate social responsibility and environmental reporting in controversial industries

[T Kilian](#), [N Hennigs](#) - [European Business Review](#), 2014 - [emeraldinsight.com](#)

Purpose—Over the last few decades, corporate social responsibility (CSR) has received a large amount of attention in research and in practice. As a response to the growing awareness of and concern about social and environmental issues, an increasing number of

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## The relationship between individuals' recognition of human rights and responses to socially responsible companies: Evidence from Russia and Bulgaria

[P Puncheva-Michelotti](#), [M Michelotti](#), [P Gahan](#) - [Journal of Business Ethics](#), 2010 - [Springer](#)

Abstract An emerging body of literature has highlighted a gap in our understanding of the extent to which the salience attached to human rights is likely to influence the extent to which an individual takes account of Corporate Social Responsibility (CSR) in decision making.

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## An exploratory study of the historical landscape of corporate social responsibility in the UK

[SO Idowu](#) - [Corporate Governance: The international journal of ...](#), 2011 - [emeraldinsight.com](#)

Purpose—This paper aims to piece together chronologically the events and revolutionary acts that have been taken by groups of individuals, entrepreneurs/industrialists and corporate entities in the UK which fall under the ambit of corporate social responsibility

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### [PDF] Impact of corporate social responsibility on the financial performance of banks in Pakistan

[MS Malik](#), [M Nadeem](#) - *International Letters of Social and Humanistic ...*, 2014 - [scipress.com](#)

ABSTRACT The purpose of this paper is to investigate the impact of Corporate Social Responsibility on the Financial Performance of banks in the service sector of Pakistan. The data is obtained from the annual reports issued by the banks during 2008-2012. To verify the

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### The relationship between Norwegian and Swedish employees' perception of corporate social responsibility and affective commitment

[CD Ditlev-Simonsen](#) - *Business & Society*, 2015 - [journals.sagepub.com](#)

Corporations are spending a substantial and increasing amount of money on corporate social responsibility (CSR). However, little is known about the effects on key stakeholders of these activities. This study investigates if CSR activities have an effect on employees'

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### Corporate social and environmental accounting information reporting practices in Swaziland

[H Kabir](#), [DM Akinnusi](#) - *Social Responsibility Journal*, 2012 - [emeraldinsight.com](#)

Purpose—The aim of this paper is to determine corporate social reporting practices and to examine the type and extent of such reporting in the corporate reports of manufacturing companies in Swaziland over a period of two years from 2007 to 2008. This paper also aims

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### Reputação corporativa e nível de disclosure das empresas de capital aberto no Brasil

[CVOA Cruz](#), [GASF de Lima](#) - *Revista Universo Contábil*, 2010 - [gorila.furb.br](#)

Resumo O objetivo deste artigo é analisar se a reputação corporativa pode ser considerada um dos direcionadores do nível de disclosure voluntário das empresas de capital aberto no Brasil. O desenvolvimento da pesquisa se deu através de investigação empírica, sendo

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### The United Kingdom of Great Britain and Northern Ireland

[SO Idowu](#) - *Global Practices of Corporate Social Responsibility*, 2009 - [Springer](#)

History suggests that the field of corporate social responsibility (CSR) has been practiced in the UK for well over two hundred years. Albeit, those actions that are tantamount to the activities now referred to as social responsibility were not previously so described. CSR is a

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## The content of corporate social responsibility information: the case of Greek telecommunication sector

G Giannarakis, N Sariannidis... - International Business ..., 2011 - search.proquest.com

Abstract The aim of this study is to illustrate what and how stand-alone Corporate Social Responsibility (CSR) reports and web information provide to readers. These characteristics are recorded in predetermined schemes. The study focuses on the telecommunication

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## Corporate social responsibility and its link to financial performance: Application to Johnson & Johnson, a pharmaceutical company

J Turcsanyi, S Sisaye - World Journal of Science, Technology ..., 2013 - emeraldinsight.com

Purpose—This paper applies the social contract and legalistic ethical frameworks, to study whether or not corporate social responsibility (CSR) and sustainability support corporate financial performance. The purpose of this paper is to provide empirical data from Johnson &

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**[PDF]** witpress.com

## An empirical study of what institutions of higher education in the UK consider to be their corporate social responsibility

SO Idowu - WIT Transactions on Ecology and the Environment, 2008 - witpress.com

Abstract The field of corporate social responsibility (CSR) is relatively new when compared with other fields. It was in the 1980s that corporate entities around the world started to generate increasing interest in CSR, as we currently know it. However, a search of the

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## An analysis of corporate social responsibility in the Greek telecommunications sector

G Giannarakis, N Sariannidis... - Global Business and ..., 2011 - Wiley Online Library

Abstract In assessing the performance of national and multinational businesses, attention focuses not only on financial performance, but also on such issues as social responsibility, environmental impact, and employment practices. There is a range of guidance and

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**[PDF]** 193.219.76.12

## Assesment of the benefits of Corporate Social Responsibility reports as one of the marketing tools

V Juščius, A Šneiderienė, J Griauslytė - Regional Formation and ..., 2014 - 193.219.76.12

Abstract This paper examines what benefits business can achieve by implementing corporate social responsibility reports in its activities. There are also analyzed the evolution of CSR reporting, systemized theoretical aspects of CSR reporting in marketing field.

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### Corporate Social Responsibility from the perspective of corporate secretaries

[SO Idowu](#) - Professionals' Perspectives of Corporate Social ..., 2009 - Springer

Abstract Corporate secretaries make a considerable contribution to corporate social responsibility (CSR) processes by the nature of the positions and responsibilities they hold in organisations. They act as a servant or full member of the board of directors, the body that

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### The market for corporate responsibility reporting in the Americas

[T Hamilton](#), [DJ Tschopp](#) - Growth and Change, 2012 - Wiley Online Library

Abstract The largest corporations in the world are increasingly adopting international corporate responsibility (CR) reporting standards from organizations such as the Global Reporting Initiative to meet stakeholder expectations for reliable and comparable social and

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### Corporate social responsibility between criticism and controversy

[VI Ilies](#) - Review of Economic Studies and Research Virgil ..., 2012 - ceeol.com

Summary/Abstract: Corporate Social Responsibility is a phenomenon generally regarded as positive both by the scientific and the big business community. Nonetheless, the concept and actual practice of CSR has had its share of criticism and controversy. As a

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### Sustainability: the missing element in performance management

[D Sugumar Mariappanadar](#) and ... - Asia-Pacific Journal ..., 2014 - emeraldinsight.com

Purpose–The performance management process has typically focussed on the achievement of short-term financial goals and ignored longer-term broader goals such human, social and environmental goals. In an attempt to overcome this limitation, the purpose of this paper is to

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### [PDF] Does mandatory CSR reporting lead to higher CSR transparency? The case of France

[AL Kühn](#), [M Stiglbauer](#), [J Heel](#) - Corporate Ownership and ..., 2014 - virtusinterpress.org

Abstract Expedited by the financial crisis and increased stakeholder activism, the demand for reliable and accountable business practices and transparency has gained momentum in the current corporate social responsibility (CSR) debate. Consequently, companies have

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### Corporate and social responsibility in professional football club organizations

D Kolyperas - 2012 - [dspace.stir.ac.uk](https://dspace.stir.ac.uk)

While professional football clubs are facing increasing pressures to balance their business with social goals, an important unanswered question is whether these rather stakeholder-oriented organizations understand the nature and impact of corporate and social

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### Factors influencing the development of CSR reporting practices: experts' versus preparers' points of view

P Habek, R Wolniak - *Engineering Economics*, 2015 - [itc.ktu.lt](https://itc.ktu.lt)

Abstract Reporting of corporate social responsibility (CSR) is becoming nowadays an important and rapidly growing phenomenon in the world. The current increase in the number of companies reporting on CSR data is caused by many different factors, including

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### Reputação corporativa eo disclosure socioambiental de empresas brasileiras

VI da Costa Cardoso, MMM De Luca... - ... , *Gestão e Governança*, 2014 - [cgg-amg.unb.br](https://cgg-amg.unb.br)

Resumo As recentes mudanças ocorridas no mercado culminam em tendências no modelo de gestão das empresas voltado, dentre outros aspectos, para a melhoria de sua imagem junto aos stakeholders. Nesse sentido, emerge a reputação corporativa, frequentemente

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### Exploring the corporate social responsibility agenda of British credit unions: a case study approach

OS Decker - ... *Journal of Banking, Accounting and Finance*, 2010 - [inderscienceonline.com](https://inderscienceonline.com)

Little is known about credit unions' engagement with corporate social responsibility (CSR), even though they collectively have significant impacts on society in developed as well as developing countries through widening access to financial services. By means of case

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[PDF] [researchgateway.ac.nz](https://researchgateway.ac.nz)

### The champions of corporate community involvement: an exploratory two-stage study of why and how individuals impact corporate community involvement in their ...

X Black - 2009 - [aut.researchgateway.ac.nz](https://aut.researchgateway.ac.nz)

This study explores the role of managers and manager-owners in decisions to engage the community and select particular social causes. This exploratory study aims to investigate why and how individuals impact on corporate community involvement (CCI) in their

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### Are Non-Financial (CSR) Reports Trustworthy? A Study of The Extent to Which Non-Financial Reports Reflect the Media Perception of The Company's Behaviour

CD Ditlev-Simonsen - Issues In Social And Environmental ..., 2014 - [isea.icseard.uns.ac.id](https://isea.icseard.uns.ac.id)

Abstract This study examines the strategies companies have adopted in their CSR or non-financial reporting when responding to media criticism related to poor CSR performance. Seven companies operation internationally and which have been criticized for irresponsible

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### Corporate social responsibility in the large scale gold mining industry in Ghana

B Arko - Journal of Business and Retail Management ..., 2013 - [search.proquest.com](https://search.proquest.com)

Abstract There has been large scale gold mining in Ghana for at least the last one hundred years. The mining companies with the passage of time have moved from being concerned only with profit making to 'doing well by doing good'. For some years now the gold mining

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### Corporate social responsibility in the public service sector: Towards a sustainability balanced scorecard for local public enterprises

Z Ates, M Büttgen - ... Unternehmen: ZögU/Journal for Public and Nonprofit ..., 2011 - JSTOR

This article attempts to address the lack of knowledge pertaining to challenges faced by local public enterprises in the field of corporate social responsibility (CSR). On the basis of expert interviews, group discussions and an online survey in five countries of the European

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### What and how are firms in the quick-service restaurant industry reporting on corporate social responsibility?

T Jochim, MC Ottenbacher... - Journal of Foodservice ..., 2015 - Taylor & Francis

The aim of this study was to analyze how the quick-service restaurant industry discloses corporate social responsibilities related data online. Although all selected firms were quick-service restaurants, each company dealt with corporate social responsibilities differently.

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### An Exploratory Study of the Corporate Social Responsibility Practices in the Greek Manufacturing Sector

NA Panayiotou, KG Aravosis, K Saridakis - Professionals' Perspectives of ..., 2009 - Springer

Abstract This paper sets out to describe the level of corporate social responsibility of the Greek manufacturing sector. While the level of corporate socially responsible behaviour has been widely explored in the context of Northern European industry, analysis concerning the

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### [Nível de disclosure verde ea reputação corporativa ambiental das companhias brasileiras de capital aberto](#)

[PSA Almeida-Santos, AJ de Vargas...](#) - Revista ..., 2012 - [dialnet.unirioja.es](#)

Resumo O artigo identifica se a reputação corporativa ambiental explica o nível de disclosure verde das companhias brasileiras de capital aberto. Trata-se de uma pesquisa de abordagem quantitativa, do tipo descritiva e documental que investiga as 100 maiores

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### [Corporate Social Responsibility: a case study of Öhrlings PricewaterhouseCoopers](#)

[J Carlsson, R Åkerstöm](#) - 2008 - [diva-portal.org](#)

Abstract In the late 1880s in the introduction stage of the industrialization it was broadly discussed whether or not companies should take their social responsibility. This discussion has today lead to what is called Corporate Social Responsibility (CSR). The interest for CSR

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### [Developing a framework for successful symbiosis of corporate social responsibility, internal marketing and labour law in a European context](#)

[I Papasolomou, H Kountouros...](#) - The Marketing ..., 2012 - [ingentaconnect.com](#)

This paper discusses the potential for closer links between corporate social responsibility, internal marketing and measures deriving from traditional labour law perspectives, taking as examples EU Directives providing for employee involvement. We argue that there is

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[\[PDF\] aims-international.org](#)

### [\[PDF\] Corporate Social Responsibility: A Check on Indian Banks for Responsible Investment](#)

[R Gupta, G Agrawal](#) - ... reported by banks retrieved on Feb, 2014 - [aims-international.org](#)

Corporate social responsibility (CSR) is widely used concept these days, especially after companies' bill 2013. But CSR activities and its strategic values in policy formulation for an industry may differ from another industry. Even the importance of integral components of

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### [英国银行业企业社会责任 \(CSR\) 实践的研究](#)

[杨叶](#) - 经济师, 2012 - [cqvip.com](#)



文章通过分析比较英国三大银行: 汇丰银行, 劳埃德银行, 和苏格兰皇家银行 2008 年和 2010 年的企业社会责任报告(或称可持续发展报告), 进而得出英国银行业执行企业社会责任的实际情况, 发现英国银行的企业社会责任报告披露了哪些社会问题, 探索英国银行披露企业社会责任

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### Propuesta metodológica mediante ANP para la evaluación de las memorias de sostenibilidad del sector agroalimentario español

A Baviera-Puig, G García-Martínez... - Economía Agraria y ..., 2014 - polipapers.upv.es

Abstract Las memorias de sostenibilidad se utilizan, conjuntamente, como una herramienta de comunicación de la RSC y rendición de cuentas a las partes interesadas ya toda la sociedad. No obstante, reciben numerosas críticas en ambos sentidos. Dada su

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### Exploring the corporate social responsibility reporting: A case study in Thai listed companies

P Kaeokla, AO Jaikengkit - African Journal of Business ..., 2013 - search.proquest.com

Abstract Corporate Social Responsibility (CSR) pertains to the idea that business activities can affect the environment, society, and economy. The environment and social performance is an important driver of long-term sustainability and growth. The concept of CSR has

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### The Role-Play Approach to Corporate Social Responsibility (CSR) Education: The Concept and a Step-by-step Example

C Ditlev-Simonsen - Education and Corporate Social ..., 2013 - emeraldinsight.com

The social and environmental challenges facing our society, coupled with financial scandals and crises, have led to increased focus on and expectations for corporate social responsibility (CSR)(Ditlev-Simonsen, 2009; Knox, Maklan, & French, 2005; Midttun, 2007;

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### Motivations and barriers for corporate social responsibility reporting: Evidence from the airline industry

TC Kuo, GEO Kremer, NT Phuong, CW Hsu - Journal of Air Transport ..., 2016 - Elsevier

Abstract Corporate social responsibility (CSR) has become a popular topic, as related research saliently suggests that CSR reporting has positive impacts, including improving corporate reputation, achieving employee trust, and enhancing customers' satisfaction.

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[PDF] p-plus.nl

### [PDF] Standardizing a Better World?

L Moratis - Essays and critical reflections on the ISO, 2015 - p-plus.nl



“There is a vitality, a life force, a quickening that is translated through you into action, and because there is only one of you in all time, this expression is unique. If you block it, it will never exist through any other medium and be lost. The world will not have it. It is not yours to

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[\[PDF\] Corporate Philanthropy in China: A Case of Doing Well by Doing Good?](#)

[Z Qin](#), [M Huang](#), [W Cheng](#) - 2014 - [buseco.monash.edu.au](#)

Abstract Based on panel data of 1891 Chinese listed companies over the period 2008-2013, we find a positive correlation between the companies' philanthropic giving and their ability to obtain bank loans in the subsequent year. This result suggests that corporate philanthropy

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[Corporate Social Responsibility in Europe: United in Sustainable Diversity—a Summary](#)

[R Schmidpeter](#), [SO Idowu](#) - Corporate Social Responsibility in Europe, 2015 - Springer

Abstract In the majority of countries in Europe Corporate Social Responsibility (CSR) is understood as a management concept determined by relevant market actors including consumers, investors, public policy makers, NGOs and the media. While generally depicted

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[Marco conceitual para a responsabilidade corporativa](#)

[PC Gargioni](#) - 2009 - [repositorio.ufsc.br](#)

A presente dissertação tem como objetivo construir um marco conceitual para a Responsabilidade Corporativa, por meio da análise dos construtos existentes na literatura. Um sistema de conceitos claros e consistentes e uma linguagem coerente são necessários

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[\[PDF\] FACULTY of ECONOMICS AND BUSINESS STUDIES](#)

[F Barakat](#) - 2015 - [hera.ugr.es](#)

Las prácticas de transparencia corporativa (CTD) y la divulgación de responsabilidad social corporativa (CSR) se han convertido en campos importantes tanto en el ámbito de la investigación como en el de las empresas. Un gran número de instituciones a nivel mundial

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[\[PDF\] Corporate Social Responsibility and Profits: A Tradeoff or a Balance?](#)

T Tran - 2015 - [csringreece.gr](#)

Abstract Corporate social responsibility has been on everyone's mind lately—corporate executives, consumers, investors—and many are curious to understand in what manner a for-profit organization's pursuit of philanthropic initiatives impacts the traditional firm's

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[Impact of Corporate Social Responsibility on Buyer Behavior within the Mobile Telecommunication Sector: A Case of MTN and Vodafone Ghana Limited](#)

B Otchere-Ankrah, E Tenakwah - The International Journal of ..., 2015 - [search.proquest.com](#)

Abstract The purpose of the study was basically to examine the impact of Corporate Social Responsibility on buyer behavior within the mobile telecommunication sector with MTN & Vodafone Ghana limited as the case. The objectives of the study were to ascertain the

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[\[PDF\] Developing a framework for a successful symbiosis of corporate social responsibility, internal marketing and employee involvement procedures deriving from ...](#)

I Papasolomou, H Kountouros - ... Era: Future Trends Changing Corporate and ... - [academia.edu](#)

Abstract This paper discusses the potential for a closer link between corporate social responsibility, internal marketing and measures deriving from traditional labour law perspectives, taking as an example two EU Directives providing for employee involvement.

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[Corporate governance and corporate social responsibility disclosure: evidence from Pakistan](#)

E Javaid Lone, E Javaid Lone, A Ali... - ... Journal of Business ..., 2016 - [emeraldinsight.com](#)

Purpose This paper aims to investigate whether there is any change in corporate social responsibility (CSR) disclosure in Pakistani companies after the introduction of CSR voluntary guidelines in 2013 by Securities and Exchange Commission of Pakistan (SECP)

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[\[PDF\] Corporate social and environmental accounting information reporting practices in Swaziland](#)

MHKDM Akinnusi - [upir.ir](#)

Abstract Purpose—The aim of this paper is to determine corporate social reporting practices and to examine the type and extent of such reporting in the corporate reports of manufacturing companies in Swaziland over a period of two years from 2007 to 2008. This

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[PDF] [Corporate Social Responsibility \(CSR\) & Its Implementation towards Good Governance](#)

AK Singh, MS Jha - [ijsrm.in](#)

ABSTRACT: We are living in a world surrounded with numerous problems related to environment and society. CSR (Corporate Social Responsibility) is a means to sort out these problems to some extent because business is a part of society. Any contribution towards

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[PDF] [Business and Human Rights. Exploring an expanding agenda on corporate responsibility.](#)

A Vestergaard, M Etter - [orfaleacenter.ucsb.edu](#)

Globalization, as Stephen Kobrin points out, is still partial and incomplete. While the world economy may be global, law and politics are still largely national, only slowly emerging from bounds imposed by the international states system (Kobrin 2009). The lack of a

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[CITATION] Corporate Social Responsibility in the Pharmaceutical Industry: Between Trend and Necessity

C Oger - 2010 - Library and Archives Canada= ...

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[Accounting for Decision Makers in a Sustainable Environment](#)

SO Idowu - Theory and Practice of Corporate Social Responsibility, 2011 - Springer

Abstract This chapter discusses accounting for decision makers in a sustainable environment using some traditional accounting techniques which accountants and corporate managers use when making both short term and long term financial decisions. The chapter

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[PDF] [uva.nl](#)

[PDF] [A multiple-case study of five MNEs in the apparel industry](#)

ALM Huisman - [dare.uva.nl](#)

Abstract Corporate Social Responsibility (CSR) is playing an increasingly important role in management decisions. A key characteristic of CSR topic is that it involves the economic, social, and environmental responsibility of corporations towards society (Trapp, 2014). Due

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[PDF] [crrconference.org](http://crrconference.org)

[PDF] [Corporate Responsibility Research Conference 2011: Embracing Diversity-Driving the Debate](#)

E Franklin-Johnson, HDRK Richomme-Huet - [crrconference.org](http://crrconference.org)

Abstract: Companies are facing a crisis of confidence, even more so following the financial crisis. We examine how twelve companies from France and the UK have fulfilled the social contact during a five year period which included the crisis (2006-2010). Through CSR

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[PDF] [CSR Case Study: Deloitte Does CSR Makes Sense From a Business Perspective?](#)

JR Reagan - [academia.edu](http://academia.edu)

Deloitte Touche Tohmatsu Limited (also branded as Deloitte) is the largest professional services organization in the world. In its fiscal year 2010, the Deloitte member firm network became the largest private professional services network in the world with approximately

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[Corporate Social Responsibility: Perception and Disclosure in Response to CSR Award with the Moderating Effect of Family Group Affiliation in Yemen](#)

NAMA Hussein - 2012 - [etd.uum.edu.my](http://etd.uum.edu.my)

In the recent years the Yemeni Government is increasingly calling companies to participate in the country's economic developments as their social responsibility. Driven by this measure, this study aims to give a picture of CSR perception and disclosure in Yemen and

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[PDF] [Corporate Social Responsibility or Cause Related Marketing? An Empirical Assessment](#)

R Beise-Zee - 2009 - [researchgate.net](http://researchgate.net)

(CRM) are important tools of multinational firms to enhance brand equity and favorability. Yet, CSR might be differently received from country to country. While social responsibility is likely to be a more general concept received well worldwide, cause affinity to specific causes

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[Harmonising CSR and Climate Change Mitigation and Adaptation Strategies to Build Community Adaptive Capacity in Bali's Tourism Sector](#)

PI Rahmawati, T DeLacy, M Jiang - ... Social Responsibility in the ..., 2016 - [books.google.com](http://books.google.com)

ABSTRACT Building community adaptive capacity to tackle climate change risks in the tourism sector is challenging. It is limited by poverty, poor communication and knowledge, low levels of institutional capacity and a lack of support from government or tourism

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[PDF] [ASSESSING THE CORPORATE SOCIAL RESPONSIBILITY REPORTS BASED ON COMMUNICATION INDICATORS: AN ANP APROACH.](#)

[T Gómez-Navarro, A Baviera-Puig... - ... Symposium on the ..., 2013 - pdfs.semanticscholar.org](#)

ABSTRACT CSR reports are intended to communicate the organization's CSR performance to stakeholders. Currently, CSR reports mainly follow well designed guidelines like the Global Reporting Initiative (GRI). However, various authors claim CSR reports are becoming

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[A Stanek-Kowalczyk - CSR Trends - csrtrends.eu](#)

Abstract According to the Freeman's definition, stakeholder is “every person or group that can have impact on the particular organization or, on which the organization can have impact”[Freeman, 1984: 5]. In recent years business organizations understood that this

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[Corporate transparency and csr policies in developing countries: the case of listed companies in Palestine and Jordan](#)

[FSQ Barakat - 2016 - digibug.ugr.es](#)

This PhD dissertation empirically examines corporate transparency and corporate social responsibility policies in developing countries. To that end, this thesis focuses on three research objectives. First, we characterize the corporate transparency and corporate social

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[P Pälli, J Turunen - academia.edu](#)

Business speaks global language. This is partly due to a fact that business is increasingly global, shareholders and other stakeholders are seldom restricted by national boundaries. Even though a specific business would operate in national scale only, we are likely to find

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[Perception of corporate social responsibility among devout and nondevout customers in an Islamic society](#)

[R Beise-Zee](#) - [Asian Journal of Business Ethics](#), 2015 - Springer

Abstract Corporate social responsibility (CSR) has become a very common buzz word in the field of marketing since many years. This empirical paper assesses the attitude of devout and nondevout customers towards CSR in the context of a religious society. As making clear

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[Business owners' achieved social status and corporate philanthropy: Evidence from Chinese private small-and medium-sized enterprises](#)

[Y Gao](#), [T Hafsi](#), [X He](#) - [Journal of Management & Organization](#), 2016 - [cambridge.org](#)

Abstract Using a nationwide survey of Chinese private small-and medium-sized enterprises, this study examines the effect of business owners' achieved social status (AcSS) on corporate philanthropy (CP). AcSS is an institutional resource, sometimes an institutional

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[An Exploration of Corporate Social Responsibility Executives' Perspectives of Corporate Social Responsibility Reporting and Stakeholder Management in Ghana](#)

[AA Bonuedi](#) - 2016 - [ugspace.ug.edu.gh](#)

This study examines the perspectives of CSR executives on CSR reporting and stakeholder management in Ghana. Using a qualitative research approach, out of a total sample of 20 firms, the study sought the views of ten (10) CSR executives from companies that have been

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[Corporate Social Responsibility Practices and Their Impact on the Community: A Case Study of Ambuja Cement Ltd.](#)

[S Kumari](#), [A Sehrawat](#)... - [Prabandhan: ...](#), 2017 - [indianjournalofmanagement.com](#)

Abstract This paper analyzed the different kind of CSR practices adopted by Ambuja Cement Ltd. in relation to local community and measured the impact of CSR practices on the local community. To fulfill this objective, the perceptions and expectations of the community were

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[Conditional Indirect Effects of Corporate Social Responsibility Packaging Cues on Purchase Intentions](#)

[SD Swain](#), [BA Cudmore](#) - [Journal of Management & ...](#), 2011 - [search.proquest.com](#)

Abstract This research examines the complex interplay of corporate social responsibility (CSR) cues with consumers' brand attitudes and purchase intentions. Focusing on fair trade logos, we find that CSR cues can enhance purchase intentions but that this effect is

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### [Implementation of CSR as A Strategy to Enhance Competitive Advantage in the Telecommunication Industry-Nairobi, Kenya.](#)

C Chukwunonso - 2017 - [usiuservicedesk.usiu.ac.ke](#)

The objective of the study is to determine how CSR implementation can be used by the mobile telecommunication industry to gain competitive advantage over rival firms. The purpose of the study is to identify the how mobile telecommunication operators use CSR as

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### [Comparison and analysis of corporate social responsibility \(CSR\) reports of the top five companies ranked on the 2013 CSR RepTrak](#)

M Yohannes - [bibliotecadigital.fgv.br](#)

In the 1970s, Corporate Social Responsibility (CSR) was discussed by Nobel laureate Milton Friedman in his article "The Social Responsibility of Business Is to Increase Its Profits." (Friedman, 1970). His view on CSR was contemptuous as he referred to it as

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### [CSR reporting in financial institutions](#)

M Lament - [Central European Review of Economics & Finance, 2016 - bazekon.icm.edu.pl](#)

Financial institutions are entities of public interest for which reputation and good image are important considerations. Therefore, reporting of socially responsible actions appears a natural consequence of their public initiatives. As any legal regulations that would make

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### [The viability of corporate social responsibility reporting provisions in trade agreements](#)

D Tschopp, B Caldwell - [International Journal of Trade and ..., 2014 - inderscienceonline.com](#)

Many recent free trade agreements (FTAs) have included provisions to address social and environmental conditions; however, the language relating to these issues is usually weak and general in nature. The inclusion of such provisions can be a contentious and

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### [\[PDF\] Adoption of Corporate Social Responsibility \(CSR\) practices in the tourism sector of developing countries: A comparative study of foreign-owned and local- ...](#)

GTH Oo, M Shakya - 2016 - [sites.google.com](#)

**Abstract** The purpose of this thesis is to examine the factors that motivate owners/managers of the hotels and tour companies in Myanmar Tourism sector to participate and adopt the Corporate Social Responsibility (CSR), how they implement CSR and what barriers do they

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### The “Cognitive Experience, Area of Business, Responsiveness and Engagement” Conceptual Framework for Integrated Reporting

FZA Hamid, [R Shafie](#), [Z Othman](#) - [Advanced Science Letters](#), 2015 - [ingentaconnect.com](#)

The purpose of this paper is to propose a conceptual framework for integrated reporting (IR). Accountability and governance are two fundamental concepts embedded in the framework, which aims to complement existing IR frameworks developed by institutions. We label this

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許馨予 - [中原大學工業與系統工程研究所學位論文](#), 2013 - [airitilibrary.com](#)

為因應日益嚴重的環保問題, 近年來國際間陸續訂出相關環保規範, 要求國家或企業需擔負其所生產產品對環境之影響. 因此生產者必須以生命週期思維, 從產品設計開始, 便將環境因素納入其中, 讓所生產的產品在其生命週期的每一階段都能夠符合環境保護的要求.

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### Zur Wahrnehmung strategischer CSR-Aktivitäten und deren Kommunikation

V [Belentschikow](#) - 2015 - [qucosa.de](#)

Zusammenfassung Die vorliegende Dissertation behandelt die Fragestellung, welche grundlegenden Konzepte die Wahrnehmung von gesellschaftlicher Verantwortungsübernahme von Unternehmen (Corporate Social Responsibility) und deren

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### 企業社會責任導向之公關策略對組織-公眾關係之影響

劉正道 - [廣告學研究](#), 2012 - [airitilibrary.com](#)

本研究試圖建構企業社會責任導向之公關策略, 並檢視此一策略對組織-公眾關係的影響. 根據隨機抽樣電訪二百八十八位新五都民眾之看法, 顯示擬訂企業社會責任導向之公關策略, 雖可從[自發導向],[道德導向]及[經濟導向]等方向來加以考量, 但依其重要性之排序,



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[V Machado - 2013 - repositorio-aberto.up.pt](#)

RESUMO A grande preocupação das melhores empresas do mundo é com a sustentabilidade nos negócios e consequentemente com a sua integridade e transparência. Portanto, a responsabilidade social empresarial torna como parte cultural das

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[AÖ Çalışkan - ... Dergisi \(MUVU\)/Journal of Accounting & ..., 2012 - search.ebscohost.com](#)

ABSTRACT There is an increased interest in sustainability from business world and society in recent years. Sustainability concept necessitates reporting the information about environmental and social impacts of corporate activities. Sustainability reports are regarded

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[Factores que influyen en la calidad y cantidad de Responsabilidad Social en las empresas españolas. Estudio de caso de las empresas del Ibex 35/Les facteurs qui ...](#)

[OV Oteo - CIRIEC-Espana, 2015 - search.proquest.com](#)

Abstract Companies have ceased to be mere economic agents and have become determining factors in the context of national and international political and social relations. Their larger size, along with the relocation of production centres, makes them harder to

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[J Berniak-Woźny - Zeszyty Naukowe. Organizacja i Zarządzanie/ ..., 2015 - infona.pl](#)

Na przestrzeni ostatnich 30 lat liczne badania wykazały, że strategiczne podejście do koncepcji Społecznej Odpowiedzialności Biznesu (CSR) może stanowić istotne źródło konkurencyjności przedsiębiorstw. Każdego roku globalne koncerny inwestują miliony w

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[P Permatasari - Trikonomika Journal, 2014 - jurnal.fe.unpas.ac.id](#)

Abstract The purpose of this study is to investigate the causality of relationship between the corporate economic performance and corporate social performance and also to get a picture about disclosure of Corporate Social Reporting (CSR) performance of companies in

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[CITATION] A retórica ea realidade das práticas de responsabilidade nas empresas

LMP da Fonte - 2014 - repositorio-aberto.up.pt

RESUMO A responsabilidade social está cada vez mais presente na agenda das empresas, sendo reconhecidas as mais-valias que a implementação destas práticas traz para as empresas e para a comunidade onde estão integradas. Não só é reconhecida a

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Ympäristönsuojelusta yrityskansalaisuuteen-suomalaisten yritysten vastuullisuuskurssin muutos

H Karppinen - 2013 - aaltodoc.aito.fi

Tavoitteet Tutkimuksen tavoitteena on selvittää, miten suomalaisten suurten yritysten vastuullisuuskurssi on muuttunut aikavälillä 1994-2011. Vastuullisuuskurssista pyritään löytämään päämuutokset aiemman vastuuraportoinnin ja nykyisen

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CSR-und Nachhaltigkeitsreporting im kirchlichen Bereich

EWM Fürst, E Basler - CSR und Reporting, 2014 - Springer

Zusammenfassung Im Zuge der steigenden Bedeutung von Nachhaltigkeit bzw. des wachsenden Bewusstseins von Stakeholdern und vor allem von Kunden betreffend die soziale Verantwortung von Betrieben, Unternehmen und Organisationen, wächst bei diesen

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Kundens möjlighet att göra ett miljövänligt bostadsköp

L Edwall, L Hägg - 2009 - diva-portal.org

ABSTRACT It is now clear that the environment must be protected to ensure good quality of life for future generations. In connection with these issues the construction industry plays an extremely essential role, which can be attributed to the significant environmental impact

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M VON ENDE, TZ PATIAS, LRDARG MADRUGA... - engema.org.br

RESUMO Este estudo tem por objetivo compreender como clientes do setor bancário geralmente formam suas percepções acerca da Responsabilidade Social Corporativa (RSC). Destaca-se que o setor bancário, por seu poder econômico, sua capilaridade,

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[U Secil](#), [EK YARIMOGLU](#) - [Journal of Yaşar University](#), 2015 - [dergipark.ulakbim.gov.tr](http://dergipark.ulakbim.gov.tr)

Abstract: The aim of this research is to examine how white collar employees working at the Izmir offices of large-sized international companies in Turkey understand and interpret Corporate Social Responsibility (CSR) concept. Focus group interview as one of the

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[K Govindan](#), [D Kannan](#), [KM Shankar](#) - [Journal of cleaner production](#), 2014 - Elsevier

Abstract Mining industries receive significant global attention due to the nature of their environmental and social responsibilities. Although mining industries have many advantages, inappropriate mining activities have led to dramatic environment and resource

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[FA Robertson](#), [M Samy](#) - ... [Accounting, Management and Policy ...](#), 2015 - [emeraldinsight.com](http://emeraldinsight.com)

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While addressing the World Economic Forum in Davos 1999 to propose the Global Compact initiative, the UN Secretary-General Kofi Annan (2.1. 1999) mentioned how national markets are being held together by shared values: In the face of economic transition and insecurity,

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Wann und wie nutzen Nichtregierungsorganisationen (NGOs) Shareholder Engagement, um Corporate Social Responsibility (CSR) zu befördern? Bei der Untersuchung dieser Frage bringt Catherine Burgy neue, bisher kaum systematisch untersuchte Aspekte in die

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FA Robertson, M Samy - ... Accounting, Management and Policy ..., 2015 - [emeraldinsight.com](http://emeraldinsight.com)

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## A Hotelier's Perspective of CSR

D Luck, J Bowcott - Professionals' Perspectives of Corporate Social ..., 2009 - Springer

Abstract Over the years different activities have been associated with the topic of Corporate Social Responsibility. In line with much of the business environment, the hotel industry also embraced the concept. Although, discussions and activities in general have tended to ...

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### Corporate social responsibility: Is it an alternative to government?

FXD Tuokuu, K Amponsah-Tawiah... - Journal of Global ..., 2016 - [emeraldinsight.com](#)

Purpose Corporate Social Responsibility (CSR) has gained global prominence in recent years. This is because businesses have seen the need to consider the interests of stakeholders to enhance not only their corporate image but to live good neighbourly lives ...

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### Institutional Holdings and Corporate Social Responsibility in the Hospitality Industry

S Oak, MC Dalbor - Advances in Hospitality and Leisure, 2011 - [books.google.com](#)

ABSTRACT Corporate social responsibility (CSR) creates long-term shareholder value through managing risks from economic, environmental, and social developments. Among institutional owners, pension funds have a longterm investment horizon and can influence ...

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### Social Audit in the Supply Chains Sector

[SO Idowu](#) - Social Audit Regulation, 2015 - Springer

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Page 1. Turun kauppakorkeakoulu • Turku School of Economics CORPORATE SOCIAL RESPONSIBILITY IN WESTERN EUROPE: Cultural barriers to integration of government policies Bachelor's Thesis in Economic Geography Author: Jarmo Nikander Supervisor: Dr. Sc. ...

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### Corporate social responsibility as an organizational innovation: a comparative analysis of its implementation in the institutional frameworks of Sweden and the United ...

[K Simcikova - 2012 - lup.lub.lu.se](#)

Corporate social responsibility is a management concept originating from the Anglo-Saxon background and associated with the tradition of arm's length relations between business and institutions in society. However, different institutional systems handle organizational ...

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## Citations for Paper 3

### Corporate Social Responsibility from the perspective of corporate secretaries

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#### Innovative corporate social responsibility

[SO Idowu, C Louche, W Leal - Innovative CSR: From Risk ..., 2010 - books.google.com](#)

By and large, corporations of the 21st century have come to realise that their obligations to societies in terms of corporate social responsibility are fourfold: namely, economic, ethical, altruistic and strategic (Levitt 1958; Carroll 1979; Lantos 2001). Meeting these four ...

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### Social Audit in the Supply Chains Sector

[SO Idowu - Social Audit Regulation, 2015 - Springer](#)

Abstract The issue of social auditing has suddenly become an even more important one than ever before for corporate social responsibility (CSR), Ethical Business and the supply chains industry following a series of scandals including the sad fatal incident of May 2013 ...

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### Perfiles de los gerentes de responsabilidad social de las organizaciones adheridas al pacto global en Colombia

[YV Duque Orozco, MC Ortíz Riaga... - Investigación y ..., 2014 - scielo.org.co](#)

Abstract DUQUE OROZCO, Yenni Viviana; ORTIZ RIAGA, María Carolina and ARCINIEGAS BARRERA, Jair. Profile of corporate social responsibility managers of organizations linked to the global pact in Colombia. Investig. desarro.[online]. 2014, vol. 22, n. 2, pp. 212-238. ...

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[YV Duque Orozco, MC Ortiz Riaga... - Investigación y ..., 2014 - scielo.org.co](#)

Resumen El propósito de este artículo es presentar los perfiles de los gerentes<sup>1</sup> de Responsabilidad Social Corporativa (RSC) en las organizaciones adheridas al Pacto Global en Colombia. Es uno de los resultados de una investigación que pretende ofrecer ...

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## Citations for Paper 5

[An exploratory study of the historical landscape of corporate social responsibility in the UK](#)

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[Corporate social accountability through action: Contemporary insights from British industrial pioneers](#)

[LD Parker - Accounting, Organizations and Society, 2014 - Elsevier](#)

Abstract Corporate social and environmental responsibility has become a major contemporary focus of business, government and community attention globally. With this increased attention and activity have come debates ranging across corporate authenticity,

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[Assesment of the benefits of Corporate Social Responsibility reports as one of the marketing tools](#)

[V Jušcius, A Šneiderienė, J Griauslytė - Regional Formation and ..., 2014 - 193.219.76.12](#)

**Abstract** This paper examines what benefits business can achieve by implementing corporate social responsibility reports in its activities. There are also analyzed the evolution of CSR reporting, systemized theoretical aspects of CSR reporting in marketing field.

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### Corporate social responsibility: a capitalist ideology?

[SO Idowu](#) - [International Journal of Social Entrepreneurship ...](#), 2012 - [inderscienceonline.com](#)

The field of Corporate Social Responsibility (CSR) has been embraced globally by modern corporate entities of all shapes and forms. Advocates of the field argue that corporations that are perceived by society as being socially responsible are likely to derive enormous benefits

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### Towards an integrated people management approach? An exploratory study into the relationships between Corporate Social Responsibility, Employer Branding and ...

[K Raubenheimer](#) - 2013 - [aut.researchgateway.ac.nz](#)

This research expands on the current literature surrounding employee-focused Corporate Social Responsibility (CSR), Employer Branding (EB) and Human Resource Management (HRM). It explores whether practical connections exist between these concepts within the

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### [\[book\] Conscience Economy: How a Mass Movement for Good is Great for Business](#)

[SS Overman](#) - 2016 - [books.google.com](#)

A generation of people around the world, from Boston to Bangkok, from New York to New Delhi, are making everyday choices in ways that defy traditional logic. They are judging where and how their clothes were made, not just how they fit. They are thinking global but

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### Integrating best reporting practices for enhancing corporate social responsibility

[IM Dragu, A Tiron-Tudor](#) - [Corporate Social Responsibility in the Global ...](#), 2014 - [Springer](#)

**Abstract** The importance of the current research lies in its contribution to international accounting literature in the field of accounting and corporate reporting. The study should hopefully become a starting point for future research debate on integrating reporting

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### Corporate governance and corporate social responsibility disclosure: evidence from Pakistan

[E Javaid Lone, E Javaid Lone, A Ali...](#) - [... Journal of Business ...](#), 2016 - [emeraldinsight.com](#)

**Purpose** This paper aims to investigate whether there is any change in corporate social responsibility (CSR) disclosure in Pakistani companies after the introduction of CSR voluntary guidelines in 2013 by Securities and Exchange Commission of Pakistan (SECP)

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### **[BOOK] Corporate Social Responsibility in India. Trends, Issues and Strategies**

[S Gouda, SL Hiremath, AG Khan](#) - 2016 - [books.google.com](#)

Corporate Social Responsibility (CSR) is the commitment by organizations to balance financial performance with contributions to the quality of life of their employees, the local community and society at large is gaining worldwide value as a business tool and social

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### **Corporate to management social responsibility: extending CSR to MSR guided by Mary Parker Follett**

[SJ Mawer](#) - 2016 - [usir.salford.ac.uk](#)

This research extends the concept of corporate social responsibility (CSR) by proposing that it should be operationalised as a management obligation and redefined as management social responsibility: MSR. The contribution of this research comprises two strands. First it

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### **Corporate Secretaries**

[SO Idowu](#) - [Encyclopedia of Corporate Social Responsibility, 2013](#) - [Springer](#)

The reason for the establishment of the CBSR is harnessing the Power of Business to create a better World. Founded in 1995, Canadian Business for Social Responsibility (CBSR) is the globally recognized source for corporate social responsibility (CSR) in Canada and is part of

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### **Ethical stakeholder engagement: Exploring the relationship between corporations and NGOs in Thailand, Romania, and the UK**

[G Grigore, A Theofilou, T Watson...](#) - ..., 2015 - [eprints.bournemouth.ac.uk](#)

The under-theorised field of ethical stakeholder engagement is explored in a three-country study of business-NGO relationships. The influence of the relationships upon the formation of corporate social responsibility (CSR) practice and theory is considered through

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### **[PDF] CORPORATE SOCIAL RESPONSIBILITY**

[MP FOLLETT, IS CAPITALISM](#) - [researchgate.net](#)

**Abstract** Our proposal for an evolved form of corporate social responsibility (CSR), that is compatible with sustainable capitalism, is informed by the works of Mary Parker Follett (1868–1933). Although Follett's teaching and writing predate contemporary theories of capitalism

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## Corporate Social Contract: An Analysis of Corporate Perspectives on the Concept

G Vlyalko, R Wilson - 2012 - [diva-portal.org](http://diva-portal.org)

**Abstract** The purpose of our thesis was to comprehend how organizations approach the Corporate Social Contract that exists between them and society. The empirical data was gathered to reflect a comprehension of the Corporate Social Contract as a whole and as the

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## Model for formulating competitive strategy: the supplementary health sector case

RR Santos, RR Santos, FJC Melo... - Benchmarking: An ..., 2017 - [emeraldinsight.com](http://emeraldinsight.com)

**Purpose** The implementation of quality in health services should go beyond legal, regulatory and purely technical obligations in relation to carrying out health insurance practices. The purpose of this paper is to present a management model that intends to equip private health

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[\[PDF\]](#) [mq.edu.au](http://mq.edu.au)

## [\[PDF\]](#) Management and Communication of Corporate Social Responsibility in Hong Kong Small and Medium Enterprises

YW Brenda - 2016 - [researchonline.mq.edu.au](http://researchonline.mq.edu.au)

**Abstract** The discussion of corporate social responsibility (CSR) has gathered great momentum in business and society over recent decades. CSR is broadly defined as the responsibilities and ethical behaviour of businesses in balancing the diverse interests of

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## Sovremennye uslovija formirovanija novyh koncepcij i pratiki korporativnoj social'noj otvetstvennosti transnacional'nyh korporacij

E Nosenko - 2015 - [content.grin.com](http://content.grin.com)

Первое десятилетие XXI в. продемонстрировало устойчивое возрастание интереса как академического сообщества, так и менеджеров к проблеме корпоративной социальной ответственности (КСО). Причиной стали потребности бизнеса к исследованию этой

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### Corporate social responsibility: a capitalist ideology?

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### How do social benefits differ within commercial entrepreneurial streams?

J Almarri, [M Sandhu...](#) - International Journal of ..., 2013 - [inderscienceonline.com](#)

This research investigates how social benefits differ within the commercial entrepreneurship streams. A framework for social benefits within commercial entrepreneurship streams is presented with special emphasis on for-profit, charities, social ventures, community-led ...

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### Corporate Social Responsibility in the United Kingdom

[S Vertigans](#) - Corporate Social Responsibility in Europe, 2015 - Springer

Abstract Stemming from the time of early British industrial philanthropists what we now refer to as corporate social responsibility (CSR) has had a long and influential history in the United Kingdom and across large swathes of the world through colonial and post-colonial ...

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### Corporate social responsibility in Europe: An introduction

[SO Idowu](#), [R Schmidpeter](#) - Corporate Social Responsibility in Europe, 2015 - Springer

Abstract In an article in the Journal of the Royal Society of Arts (RSA) Issue No. 2, 2014, in the United Kingdom, Michael Townsend notes that "Capitalism is suffering a crisis of liquidity, reliability and confidence because it stands accused of failing to create shared ...

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### Corporate social responsibility: Is it an alternative to government?

[FXD Tuokuu](#), [K Amponsah-Tawiah...](#) - Journal of Global ..., 2016 - [emeraldinsight.com](#)

Purpose Corporate Social Responsibility (CSR) has gained global prominence in recent years. This is because businesses have seen the need to consider the interests of stakeholders to enhance not only their corporate image but to live good neighbourly lives ...

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