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This edited volume was launched with the idea to enhance our understanding of Comparative Corporate Social Responsibility (CSR). Comparative studies of CSR are relatively scant, certainly when compared to other fields of study, such as Corporate Governance, where cross-cultural comparative work has made significant progress in recent years. There are many potential explanations for this, including the fact that CSR is still considered an emerging field (Jamali and Karam, forthcoming), and there is still no agreed upon definition of the term CSR itself, which has been described as a tortured and contested concept (Bryan, Jamali and Saffar, 2015; Godfrey and Hatch, 2007), that can mean different things to different people at different times (Caroll, 1999; Rivoli and Waddock, 2011). Comparative work is also invariably tedious, requiring theorizing and collecting and comparing empirical insights across institutional contexts, which is known to be complicated in view of institutional intricacies and their implications for CSR (Jamali and Neville, 2011; Matten and Moon, 2008).

Keeping the above in mind, this edited volume was initiated with the intention to encourage comparative research in the domain of CSR, particularly, comparative work across developed and developing country contexts. The volume ended up collating an interesting mix of contributions, spanning a wide spectrum of country contexts, including USA, Canada, Australia, China, Japan, Korea, South Korea, Tunis, Egypt, United Arab Emirates (UAE), Philippines, Pakistan, Nigeria, and broad geographical areas including, North America, Asia, Latin America and the Arab Region. The chapters also addressed a wide range of industries including, food and beverages, consumer electronics and telecommunications services, automobile and component manufacturers, pulp and paper, mining, oil and gas, retail and banking. Although the comparative dimension was not always as accentuated as intended, each chapter presented some valuable contributions that will enhance our understanding of CSR in context, and all chapters make interesting remarks pertaining to future comparative work on CSR.

This edited volume thus makes clear that CSR is alive and well, and the discourse about CSR has picked up momentum across the globe. The volume also makes clear that institutions and institutional constellations still exert a considerable influence on the expressions of CSR around the globe. Windsor in Chapter 1 clarifies how CSR practices are likely to be different in developed and developing countries, because the institutions and social constellations vary significantly highlighting how context certainly matters in analyzing CSR. Also accentuating the important role of national institutions, Davidson and Yin in Chapter 2 compile a framework for analyzing the nature and status of CSR in context, consisting of eight elements, including history, religions/ideologies, social norms, geography, political structures, level of economic development, civil society institutions, and the country’s safety net provisions. They also demonstrate an application of this framework in the Chinese context, distilling contextual peculiarities that help differentiate Chinese approaches to CSR from what is commonly observed in Western contexts.
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Also dwelling on the importance of context, Kaplan and Montiel (Chapter 3) examine cross-cultural variation in CSR by screening the CSR reports of 10 pairs of companies operating across China, Japan and Korea on one hand versus Canada and the USA on the other hand. They demonstrate intricate differences in CSR themes and disclosures across what they refer to as Eastern versus Western contexts. For example, Eastern-based companies are keen to promote family related CSR programs and more detailed ethical guidance through codes of conduct coupled with more emphasis on risk management and environmental protection, versus Western based companies that emphasize transparency, and innovation related CSR programs. Their analysis of differences along the Hofstede dimensions offers important insights into how culture and cultural differences affect CSR and CSR expressions across contexts.

In Chapter 4, Dikeç, Kane and Çapar also compare CSR disclosures of 50 companies listed on the stock exchange in the US, South Korea and Turkey. They note that CSR disclosures have picked up momentum across South Korea and Turkey but subtle differences are noted across contexts, with the US still leading the way in CSR disclosures particularly those pertaining to codes of conduct, employee diversity, human rights and anti-corruption for example followed by South Korea and Turkey. Also the US is leading the way in terms of environmental disclosures (environmental management systems, energy conservation, waste reduction, and renewable energy) and responsible supply chain related disclosures; the latter seems conspicuously absent in the context of Turkish companies. They note however that Turkish companies are stronger in terms of governance related disclosures, while South Korean companies are particularly strong in terms of employee benefits and career development related disclosures. All in all, their study highlights important variation in CSR disclosures across contexts, which they relate in turn to institutional and cultural contextual factors.

Similarly, in Chapter 5, Osman compares patterns and content of CSR disclosures across banks in two Arab Middle Eastern contexts, the UAE and Egypt, noting more institutionalization of CSR disclosures and reporting among banks based in the UAE, and more Islamic flavors and connotations to the content of their reporting. They also note titled attention to employee issues across both contexts (particularly training and development), and the predominance of reporting on philanthropy across both contexts particularly targeting health and educational issues. In Chapter 6 Ben Rejeb similarly compares CSR disclosures across Tunis and Egypt, noting that firms in Egypt and in Tunisia are increasingly interested in CSR and disclose information about it but that disclosures often remain at the discretion of shareholders and top management. Therefore good governance has a positive influence on disclosures in both contexts, particularly the presence of independent directors, the presence of foreign directors, and the absence of CEO duality, which should be accorded close attention in future research.

The remaining chapters have helped shed light on particular industry specificity and dynamics, which are also important to probe further to advance comparative CSR work. For example in Chapter 7, de-Burgh Woodman, Bressan and Torrisi compare CSR across two important industries/sectors in Australia, namely banking and mining. Using a stakeholder lens, they analyze the CSR disclosures of the four largest banks, and four largest mining firms in Australia from 2012 to 2014 and note important differences across both industries, with the disclosures in the mining sector focusing on environmental management and community development, whereas banks emphasized stakeholder engagement more broadly, with a focus on customers and employees. While these differences are expected, they also note the general strategic appropriation of CSR as a reputational management tool, and its emptying out of ethical and moral underpinnings and foundations.

Other chapters dwell on voluntary disclosure activities of specific controversial industries or sectors, highlighting salient issues that need to be accounted for in future comparative work on CSR. In Chapter
8 for example, Haro-de-Rosario, Del Mar Galvez-Rodriguez and del Carmen Caba-Perez develop an index to analyze the content of CSR reports and use it to analyze the CSR disclosures of the 29 largest Oil and Gas companies in Latin America. They confirm that privately owned, larger and more profitable oil and gas companies are doing better in terms of CSR disclosures, but that the sector as a whole needs to exert more effort to attenuate its negative externalities and increase its positive externalities in the context of CSR. In Chapter 9, Yap and Ground examine the mining sector in the Philippines, and the CSR disclosures of some of the largest mining companies, noting problems pertaining to evading mining regulations, not enforcing procedural guidelines, and potential problems of exacerbating corruption despite the positive disclosures generally shared with the public. They thus note a discrepancy between the CSR rhetoric (what is shared in reports) and anti-CSR behavior on the ground as known and reported in local communities. In contrast, in Chapter 10, Raimi looking at CSR disclosures in the Nigerian telecommunications sector, notes visible improvement in their disclosures across the Triple Bottom Line, with these companies focusing on health, education, sports, capacity building and infrastructure development in host communities, and hence assuming a positive and effective developmental role. In Chapter 11, Hack-Polay and Qiu consider conceptually rather than empirically the advantages of greater attention to CSR in the Pulp and Paper sector in Asia and provide some insights into the urgent need for a more sustainably oriented pulp and paper industry and the need for more governmental monitoring and enforcement in this sector.

Chapters 12-15 offer unique complementary perspectives relevant to the theme of this book. Chapter 12 by Hassan and Lund-Thomsen presents an analytical framework to map the governance processes through which multi-stakeholder initiatives in global value chains are created, and their potential impact on the ground. They accord attention to the important role that institutional contexts play in shaping such multi-stakeholder initiatives which in turn amplify or undermine their effectiveness in catalyzing change in developing countries. Chapter 13 by Wolf and Thiel sheds light on the paramount importance of more emphasis on ecological preservation in the context of the ascendancy of CSR and China’s penetration of global markets. Chapter 14 by Puaschunder examines the important notion of inter-generational equity in the context of the ascendancy of CSR models and frameworks and the practical implications of financing an intergenerational harmonious solution to climate change. Finally in Chapter 15, Issa and Pick direct attention to the importance of business ethics teaching, and present an innovative method for teaching business ethics that has the potential to facilitate the mainstreaming of ethics and CSR topics within the context of business schools.

Taken together, the chapters present an interesting mix of contributions and perspectives that are likely to advance our understanding of future comparative work on CSR. Without doubt, managers across the world are increasingly faced with the challenges of CSR and sustainability reporting and are tailoring appropriate responses and communications that are often informed by the realities of the context in question. One basic insight that is validated through the contributions to this edited volume is the paramount importance of accounting for how context and national institutions influence the expressions of CSR given that they shape the boundary conditions and the rules of the game within which business operates (Bruton, Ahlstrom, & Puky, 2009; Gerard 2014). The contributions to this volume begin to capture interesting variation in the themes and approaches adopted in CSR across contexts, but also interesting industry dynamics and peculiarities that deserve closer attention in future comparative work on CSR. We hope that future scholarship will further elucidate these points, focusing less on CSR disclosures and more on the difficult task of comparing country institutions, inspired by the interesting frameworks compiled and presented in this book (e.g. Windsor; Davidson and Yin in this book) and
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others (e.g. Matten and Moon, 2008; Kang and Moon, 2012; Jamali, Karam and Blowfield, 2015) that have been advanced in recent CSR literature. Such efforts are extremely worthwhile and important to help us trace variations in CSR across contexts in relation to the larger economic, political, cultural and historical determinants of the role of business in society.

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REFERENCES