Chapter 1
CSR Practices and Theory of Planned Behavior in an Organizational Context

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ABSTRACT

The purpose of this chapter is to use the theory of planned behavior to examine how managers’ attitudes toward CSR, subjective norms, and perceived behavior control influence CSR practice in an organization. Previous CSR studies have paid less attention to how managers’ perceived behaviors influence CSR practices in an organization. Data were collected through semi-structured interviews from different organizations in the UK and USA. The results show managers’ attitudes toward CSR, social pressures from stakeholders as subjective norms, and how managers’ perceived behaviors affect CSR practices, in terms of how managers play important leadership roles in the relationship between their behaviors and CSR practices in an organization. This chapter makes a significant contribution to our understanding of why CSR is a kind of window dressing in an organization. It includes eight sections: introduction, the notion of CSR and CSR practices, theory of planned behavior and CSR practices, research method, discussion, conclusion, theoretical and practical implications, and limitations.

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INTRODUCTION

Corporate social responsibility (CSR) is defined in many ways but generally refers to how an organization is responsible for different stakeholders in terms of its economic, legal, ethical, and philanthropic responsibilities. For example, economic responsibility is to shareholders or owners and consumers what, legal responsibility is to the government, in terms of its laws and regulations, ethical and moral responsibility to society, and discretionary (philanthropic) responsibility to the community (Carroll, 1979). CSR practices in an organization include CSR activities covering the four dimensions of social responsibilities of businesses (Carroll, 1979; Hopkins, 2003). For example, a firm’s economic responsibility is to verify or review whether its product and services are satisfying customers’ demand, and the firm’s production activities contribute to general economic growth. Community-based programs, donations, and contributions are examples of philanthropic responsibility. The assessment of the quality or effectiveness of CSR practices in each of the four dimensions can be done in different ways. For instance, Godos-Díez et al. (2011) used ISO9001, ISO14001 and the Code of Ethics to measure CSR practices in an organizational context. Previous CSR studies (see Godos-Díez et al., 2011; Swanson, 2008; Waldman & Siegel, 2008) have indicated that top-level managers play a leadership role in implementing CSR activities (CSR practices) in an organization. Most CSR studies have addressed many issues in the areas of social or moral responsibility, corporate governance, and employee issues to examine CSR theory and practices in the organizational context (Gerde & Wokutch, 1998; Jamali, 2008; Jamali & Mirshak, 2007). But these studies have neglected how managers’ perceived behaviors influence CSR practices in an organization. Only Godos-Díez et al. (2011) have examined the relationship between managers’ profiles and CSR practices.

Managers, as decisions-makers in firms, should take into account the need to satisfy numerous stakeholders including shareholders, employees, customers, suppliers, and community organizations (Clarkson, 1995; Freeman, 1984). In this context, they determine the CSR policies and objectivities, and they are drivers for CSR in terms of showing the social responsibility of the business to different stakeholders (Swanson, 2008). Thus, the main objective of this chapter is to use the theory of planned behaviour (TPB) to analyse how managers’ attitudes toward behaviour and subjective norms, and managers’ perceived behavior control, influence CSR practice in an organization through
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