

THE CRITICAL STATE OF
CORPORATE SOCIAL
RESPONSIBILITY IN EUROPE

CRITICAL STUDIES ON CORPORATE RESPONSIBILITY, GOVERNANCE AND SUSTAINABILITY

Series Editor: William Sun

Recent Volumes:

- Volume 2: Finance and Sustainability: Towards a New Paradigm? A Post-Crisis Agenda – Edited by William Sun, Céline Louche and Roland Pérez
- Volume 3: Business and Sustainability: Concepts, Strategies and Changes – Edited by Gabriel Eweje and Martin Perry
- Volume 4: Corporate Social Irresponsibility: A Challenging Concept – Edited by Ralph Tench, William Sun and Brian Jones
- Volume 5: Institutional Investors' Power to Change Corporate Behavior: International Perspectives – Edited by Suzanne Young and Stephen Gates
- Volume 6: Communicating Corporate Social Responsibility: Perspectives and Practice – Edited by Ralph Tench, William Sun and Brian Jones
- Volume 7: Socially Responsible Investment in the 21st Century: Does It Make a Difference for Society? – Edited by Céline Louche and Tessa Hebb
- Volume 8: Corporate Social Responsibility and Sustainability: Emerging Trends in Developing Economies – Edited by Gabriel Eweje
- Volume 9: The Human Factor in Social Capital Management: The Owner-Manager Perspective – Edited by Paul Manning
- Volume 10: Finance Reconsidered: New Perspectives for a Responsible and Sustainable Finance – Edited by Bernard Paraque and Roland Pérez
- Volume 11: Finance and Economy for Society: Integrating Sustainability – Edited by Sharam Alijani and Catherine Karyotis

CRITICAL STUDIES ON CORPORATE RESPONSIBILITY,
GOVERNANCE AND SUSTAINABILITY VOLUME 12

THE CRITICAL STATE OF CORPORATE SOCIAL RESPONSIBILITY IN EUROPE

EDITED BY

RALPH TENCH
BRIAN JONES
WILLIAM SUN

Leeds Beckett University, UK



United Kingdom – North America – Japan
India – Malaysia – China

Emerald Publishing Limited
Howard House, Wagon Lane, Bingley BD16 1WA, UK

First edition 2018

Copyright © 2018 Emerald Publishing Limited

Reprints and permissions service

Contact: permissions@emeraldinsight.com

No part of this book may be reproduced, stored in a retrieval system, transmitted in any form or by any means electronic, mechanical, photocopying, recording or otherwise without either the prior written permission of the publisher or a licence permitting restricted copying issued in the UK by The Copyright Licensing Agency and in the USA by The Copyright Clearance Center. Any opinions expressed in the chapters are those of the authors. Whilst Emerald makes every effort to ensure the quality and accuracy of its content, Emerald makes no representation implied or otherwise, as to the chapters' suitability and application and disclaims any warranties, express or implied, to their use.

British Library Cataloguing in Publication Data

A catalogue record for this book is available from the British Library

ISBN: 978-1-78756-150-2 (Print)

ISBN: 978-1-78756-149-6 (Online)

ISBN: 978-1-78756-151-9 (Epub)

ISSN: 2043-9059 (Series)



ISOQAR certified
Management System,
awarded to Emerald
for adherence to
Environmental
standard
ISO 14001:2004.

Certificate Number 1985
ISO 14001



INVESTOR IN PEOPLE

EDITORIAL ADVISORY AND REVIEW BOARD

Fabienne Alvarez
*Professor of Management,
Department of Economics and
Business, University of Antilles
and Guyane Pointe-à-Pitre,
France*

Ralph Bathurst
*Senior Lecturer, School of
Management (Albany), Massey
University, New Zealand*

Lawrence Bellamy
*Professor & Associate Dean, Chester
Business School, Chester
University, UK*

Robert Chia
*Research Professor of Management,
Glasgow University, UK*

Blanaid Clarke
*McCann Fitzgerald Chair of
Corporate Law, Trinity College
Dublin, the University of Dublin,
Ireland*

Thomas Clarke
*Professor of Management & Director
of the Center for Corporate
Governance, University of
Technology, Sydney,
Australia*

Barry A. Colbert
*Reader & Director of CMA Center
for Business & Sustainability, School
of Business & Economics, Wilfrid
Laurier University, Canada*

Alexandre Di Miceli da Silveira
*Professor, School of Economics,
Business and Accounting, University
of Sao Paulo (FEA-USP), Brazil*

Gabriel Eweje
*Associate Professor & Director of
Sustainability & CSR Research
Group, Department of Management &
International Business, Massey
University, New Zealand*

Hershey H. Friedman
*Professor, Department of Economics,
Brooklyn College of the City
University of New York, USA*

Lyn Glanz
*Dean of Graduate Studies, Glion
Institution of Higher Education and
Les Roches-Gruyère University of
Applied Sciences, Switzerland*

Adrian Henriques
*Visiting Professor, Department of
Business and Management, Middlesex
University, UK*

Øyvind Ihlen

Professor, Department of Media and Communication, University of Oslo, Norway

Lin Jiang

Professor of Management, Business School, Renmin University of China, China

Eamonn Judge

Professor & Research Director, Polish Open University, Poland

Elizabeth C. Kurucz

Assistant Professor, College of Management and Economics, University of Guelph, Canada

Richard W Leblanc

Associate Professor, School of Administrative Studies, York University, Canada

Céline Louche

Associate Professor, Audencia Nantes School of Management, France

Christoph Luetge

Peter Loescher Professor and Chair of Business Ethics, Technical University of Munich, Germany

Guler Manisali-Darman

Principal of the Corporate Governance and Sustainability Center, Turkey

Malcolm McIntosh

Professor & Director of Asia Pacific Center for Sustainable Enterprise, Griffith Business School, Griffith University, Australia

James McRitchie

Publisher of CorpGov.net and consultant, USA

Abigail McWilliams

Professor, College of Business Administration, University of Illinois at Chicago, USA

Roland Perez

Professor Emeritus, Economics and Management, University Montpellier I, France

Yvon Pesqueux

Chair of the Development of Organization Science, CNAM (Conservatoire National des Arts et Metiers), France; President-elect of International Federation of Scholarly Associations of Management (IFSAM)

David Pollard

Reader in Technology Transfer and Enterprise, Faculty of Business and Law, Leeds Metropolitan University, UK

Lars Rademacher

Professor, Department of Media Management, MHMK (Macromedia University of Applied Sciences), Germany

Simon Robinson

Professor of Applied and Professional Ethics, Director of the Centre for Governance, Leadership and Global Responsibility, Leeds Metropolitan University, UK

David Russell
Head of Department of Accounting & Finance, Leicester Business School, De Montfort University, UK

Ian Sanderson
Professor Emeritus in Public Governance, Faculty of Business and Law, Leeds Metropolitan University, UK

Greg Shailer
Director, Australian National Centre for Audit & Assurance Research (ANCAAR), The Australian National University, Australia

John Shields
Professor & Associate Dean, Faculty of Economics and Business, the University of Sydney, Australia

Jim Stewart
Professor of HRD & Leadership, Coventry Business School, Coventry University, UK

Peter Stokes
Professor of Sustainable Management, Marketing and Tourism, Deputy Dean, Faculty

of Business, Enterprise & Lifelong Learning, University of Chester, UK

Ralph Tench
Professor of Communication, Faculty of Business and Law, Leeds Metropolitan University, UK

Christoph Van der Elst
Professor of Law, Law School, Tilburg University, The Netherlands

Wayne Visser
Transnet Chair of Sustainable Business at Gordon Institute of Business Science (GIBS), South Africa; Senior Associate, University of Cambridge Programme for Sustainability Leadership, UK

Suzanne Young
Associate Professor, La Trobe Business School, Faculty of Business, Economics and Law, La Trobe University, Australia

CONTENTS

LIST OF TABLES	<i>xiii</i>
LIST OF FIGURES	<i>xv</i>
ABOUT THE VOLUME EDITORS	<i>xvii</i>
LIST OF CONTRIBUTORS	<i>xix</i>
ACKNOWLEDGEMENTS	<i>xxiii</i>

PART I INTRODUCTION

THE CRITICAL STATE OF CORPORATE SOCIAL RESPONSIBILITY IN EUROPE: AN INTRODUCTION <i>Ralph Tench, Brian Jones and William Sun</i>	<i>3</i>
--	----------

PART II CSR POLICIES AND APPROACHES AT THE EU AND NATIONAL LEVEL: A CRITICAL REVIEW

EU CSR POLICY CO-DESIGN: A SHOPPING BASKET VOLUNTARY APPROACH <i>Cristina Mititelu and Gloria Fiorani</i>	<i>17</i>
A PERSPECTIVE FROM CORPORATE GOVERNANCE: HOW CSR IS APPROACHED BY EUROPEAN CORPORATE GOVERNANCE CODES <i>Elisa Baraibar-Diez, María D. Odriozola and José Luis Fernández Sánchez</i>	<i>39</i>

TWO WORLDS APART? CORPORATE SOCIAL RESPONSIBILITY AND EMPLOYMENT OF PEOPLE WITH DISABILITIES	
<i>Sára Csillag, Zsuzsanna Gyori and Réka Matolay</i>	57
ACTIVE AND NEUTRAL GOVERNMENTAL ROLES IN THE CONTEXT OF IMPLICIT CORPORATE SOCIAL RESPONSIBILITY MODEL	
<i>Denitsa Blagova and Penka Korkova</i>	83
CSR IN GERMANY: THE ROLE OF PUBLIC POLICY	
<i>Theresa Bauer</i>	101
THE RELUCTANT STATE: A FAILED ATTEMPT TO DEVELOP A NATIONAL CSR POLICY	
<i>Urša Golob and Anita Hrast</i>	121
PART III	
CSR DEVELOPMENT IN EUROPE: CONTEXTUAL DIFFERENCES AND UNDERSTANDINGS	
TRANSNATIONAL CORPORATE SOCIAL RESPONSIBILITY: FACT, FICTION OR FAILURE?	
<i>Mavis Amo-Mensah and Ralph Tench</i>	139
SOCIO-CULTURAL DIFFERENCES IN UNDERSTANDING AND DEVELOPMENT OF CORPORATE SOCIAL RESPONSIBILITY IN GERMANY AND CROATIA	
<i>Paula Maria Bögel, Ivana Brstilo Lovrić, Sigrid Bekmeier-Feuerhahn and Charlotta Sophie Sippel</i>	161
PART IV	
CSR PERCEPTIONS AND ATTITUDES: STAKEHOLDER PERSPECTIVES	
CHALLENGING THE BUSINESS CASE LOGIC FOR SUSTAINABILITY AS AN INSTRUMENT OF CSR: DO CONSUMER ATTITUDES IN GERMANY SUPPORT A BUSINESS CASE?	
<i>Patrick Kraus, Bernd Britzelmaier, Peter Stokes and Neil Moore</i>	181

THE MBA STUDENT AND CSR: A CASE STUDY FROM A EUROPEAN BUSINESS SCHOOL <i>Paul Christopher Manning</i>	207
THE ROLE OF BUSINESS SCHOOLS IN CSR AND RESPONSIBLE MANAGEMENT EDUCATION: THE POLISH STUDENTS' PERSPECTIVE <i>Justyna Berniak-Woźny</i>	223
PART V	
CSR IMPLEMENTATION IN ORGANISATIONS: RADICAL CHANGES AND CHALLENGES	
A FORGOTTEN ISSUE: FISCAL RESPONSIBILITY IN THE CSR DEBATE <i>Adrián Pablo Zicari and Cécile Renouard</i>	243
CORPORATE SOCIAL RESPONSIBILITY OF A FRENCH SME IN THE TRANSPORT SECTOR: NETWORKING FOR CHANGE <i>Marie-Laure Baron and Suzanne Marie Apitsa</i>	261
LESSONS ON FRUGAL ECO-INNOVATION: MORE WITH LESS IN THE EUROPEAN BUSINESS CONTEXT <i>Vera Ferrón Vilchez and Dante Ignacio Leyva de la Hiz</i>	279
REQUIREMENTS AND PRACTICES OF SOCIAL REPORTING IN ITALIAN NOT-FOR-PROFIT ORGANISATIONS <i>Maria Teresa Nardo and Benedetta Siboni</i>	299
CSR AND SOCIAL ONTOLOGY: A MISSING, BUT NECESSARY LINK. TOWARDS A REALIST ACCOUNT OF THE FIRM <i>Adalberto Arrigoni</i>	319
INDEX	343

LIST OF TABLES

Chapter 2

Table 1. Mapping the Nature of Participation.	24
Table 2. Stakeholders' Types in the EMS Forum.	31
Table 3. Stakeholders' Respondents (Answers Ratio).	33
Table 4. Level of Importance of the CSR Policies Objectives.	34

Chapter 3

Table 1. Corporate Governance Codes in EU (and UK) by Issuer Type.	45
Table 2. Brief Explanation about Codes Issued by a Government.	47
Table 3. Brief Explanation about Codes Issued by Industrial Associations.	49
Table 4. Brief Explanation about Codes Issued by a Stock Exchange.	50
Table 5. Brief Explanation about Codes Issued by a Composite.	51
Table 6. Coding Table of the Corporate Government Codes.	53

Chapter 4

Table 1. Summary of Findings from the Two Case Studies.	76
---	----

Chapter 5

Table 1. Sustainable Competitiveness Ranking, EU28 Countries, 2016.	91
Table 2. Assessment of Government Roles – Active Governments.	95
Table 3. Assessment of Government Roles – Neutral Governments.	97

Chapter 8

Table 1. Telecommunications Companies in Ghana.	149
Table 2. Compilation of Companies' CSR Information on Websites.	150
Table 3. Logos Strategies.	151
Table 4. Ethos Strategies.	153

Chapter 10

Table 1. Acceptance of Central Components of the Sustainable Development Concept.	187
---	-----

Chapter 12

Table 1. The Principles of Responsible Management Education. . . .	231
--	-----

Chapter 14

Table 1. Factors Favouring or Impeding SME CSR Implementation.	267
---	-----

Chapter 15

Table 1. Differences and Similarities between Eco-efficiency and Eco-innovation.	283
Table 2. Differences and Similarities between Eco-efficiency and Frugal Eco-innovation.	290

Chapter 16

Table 1. NPOs by Annual Revenues/Income (Census 2011).	305
Table 2. NPOs by Human Resources (Census 2011).	306
Table 3. NPOs by Areas of Intervention (Census 2011).	308

LIST OF FIGURES

Chapter 2

Fig. 1. EU CSR Developments and Participation Levels: A Conceptual Trend..	30
---	----

Chapter 3

Fig. 1. Cube-shaped of Corporate Social Responsibility in CGC.	41
Fig. 2. Implicit versus Explicit Approach.	43
Fig. 3. Positioning of Countries in the Cube-shaped of Corporate Social Responsibility in CGC.	52

Chapter 5

Fig. 1. Depiction of Change in Ranks for Neutral Governments; Periods 2014–2015, 2015–2016, 2014–2016.	93
Fig. 2. Depiction of Change in Ranks for Active Governments; Periods 2014–2015, 2015–16, 2014–2016..	94

Chapter 7

Fig. 1. The Model of the Partnership for CSR Development in Slovenia.	130
--	-----

Chapter 8

Fig. 1. CSR Communication: A Linguistic Approach.	147
---	-----

Chapter 10

Fig. 1. Research Framework.	185
-------------------------------------	-----

Chapter 14

Fig. 1. Antecedents of Resource and Knowledge Acquisition Process for Deep CSR Implementation.	275
Fig. 2. Institutional Arrangement to Provide Change and Best Practice Diffusion.	276

Chapter 15

Fig. 1. How Cost Reduction Could Be Achieved on the Basis of
Frugal Eco-innovation? 293

Fig. 2. Step-by-Step Framework for Eco-innovation. 295

ABOUT THE VOLUME EDITORS

Brian Jones is Senior Lecturer in Marketing at Leeds Business School, Leeds Beckett University. He has a BA (Honours) in Sociology from the University of Durham, MA, in Industrial Relations from the University of Warwick and a SERC/ESRC-funded PhD from the University of Bradford. His current research areas of interest are in enterprise and entrepreneurship education, entrepreneurial marketing, family businesses, social media, and corporate social responsibility. He has published 15 academic journal papers, edited four books and written seven book chapters. He has worked on projects funded by Regional Development Agencies, Department for International Development, and the European Union (Erasmus+ and ERDF).

William Sun is Reader in Management, and Deputy Director of the Centre for Governance, Leadership and Global Responsibility at Leeds Business School, Leeds Beckett University, where he is also an Independent Chair for PhD Viva Voce Examinations. Dr Sun received his PhD from Leeds Metropolitan University in 2002. His research interests include corporate governance, corporate social responsibility, sustainable business, business ethics, corporate strategy and leadership, and process philosophy. He has published more than 50 journal papers and 16 academic books in corporate governance, CSR, corporate law, and transition economics. He is the author of the research monograph *How to Govern Corporations So They Serve the Public Good: A Theory of Corporate Governance Emergence* (Edwin Mellen, 2009) and the lead editor of the book *Corporate Governance and the Global Financial Crisis: International Perspectives* (Cambridge University Press, 2011).

Ralph Tench is Professor of Communication and Director of Research for Leeds Business School at Leeds Beckett University. Professor Tench's research focuses on two communications strands, firstly for social impact and secondly in organizational strategy, behaviour and performance. His work involves national- and international-funded projects, including working with large organisations and business, such as the annual European Communication Monitor, the largest and longest running worldwide survey in strategic communication which started in 2007 and has funding through until 2022 (www.communicationmonitor.eu). He recently led a €600K EU project on climate change using deliberative engagement. He also completed a similar sized competency project for the communicators across Europe, again funded by the EU, and supports a new EU-funded SME e-learning project (SME-ELEARN). He is

part of a research team into Whole Systems Obesity funded by Public Health England. He is a current consultant to the EU working the DG for Employment Services and has been a specialist review and evaluator for the Commission for research funds in 2017. He has written and edited 26 books; published over 30 academic journal papers; presented worldwide more than 60 peer-reviewed papers. His books include the market leading textbook for the public relations subject internationally, *Exploring Public Relations*, in its fourth edition and with a worldwide readership. Professor Tench is President (2017–2020) of the European Public Relations Research and Education Association (EUPRERA) where he has been a Board Director (2013–2017) and Head of Scientific Committee (2009–2014).

LIST OF CONTRIBUTORS

<i>Mavis Amo-Mensah</i>	University of Education, Winneba, Ghana
<i>Suzanne Marie Apitsa</i>	CEREGE (EA 1722), University Business School - University of Poitiers, Poitiers, France
<i>Adalberto Arrigoni</i>	Centre for Governance, Leadership and Global Responsibility, Leeds Beckett University, Leeds, UK; Department of Human Sciences, University of Verona, Verona, Italy
<i>Elisa Baraibar-Diez</i>	Department of Business Administration, University of Cantabria, Santander, Spain
<i>Marie-Laure Baron</i>	Normandie Université, University of Le Havre, Le Havre, France
<i>Theresa Bauer</i>	SRH FernHochschule Riedlingen, Riedlingen, Germany
<i>Sigrid Bekmeier-Feuerhahn</i>	Department of Communication and Cultural Management, Leuphana Universität Lüneburg, Lüneburg, Germany
<i>Justyna Berniak-Woźny</i>	Institute of Management, Vistula University, Warsaw, Poland
<i>Denitsa Blagova</i>	Warsaw, Poland
<i>Paula Maria Bögel</i>	Leuphana University Lüneburg, Germany
<i>Bernd Britzelmaier</i>	Business School, Pforzheim University, Pforzheim, Germany.
<i>Sára Csillag</i>	Budapest Business School, Budapest, Hungary
<i>Gloria Fiorani</i>	Department of Management and Law, School of Economics, University of Rome “Tor Vergata”, Rome, Italy

<i>Urša Golob</i>	Faculty of Social Sciences, University of Ljubljana, Ljubljana, Slovenia
<i>Zsuzsanna Gyori</i>	Budapest Business School, Budapest, Hungary
<i>Anita Hrast</i>	IRDO – Institute for the Development of Social Responsibility, Maribor, Slovenia
<i>Penka Korkova</i>	Sofia, Bulgaria
<i>Patrick Kraus</i>	Business School, Pforzheim University, Pforzheim, Germany
<i>Dante Ignacio Leyva de la Hiz</i>	Montpellier Business School, Montpellier, France
<i>Ivana Brstilo Lovrić</i>	Department of Sociology, Catholic University of Croatia, Zagreb, Croatia
<i>Paul Christopher Manning</i>	Business School, University of Chester, Chester, UK
<i>Réka Matolay</i>	Corvinus Business School, Corvinus University of Budapest, Budapest, Hungary
<i>Cristina Mititelu</i>	Department of Management and Law, School of Economics, University of Rome “Tor Vergata”, Rome, Italy; Open University, Milton Keynes, UK
<i>Neil Moore</i>	Centre for Work Related Studies, University of Chester, Chester, UK
<i>Maria Teresa Nardo</i>	Department of Social Science, University of Calabria, Arcavacata, Italy
<i>María D. Odriozola</i>	Department of Business Administration, University of Cantabria, Santander, Spain
<i>Cécile Renouard</i>	ESSEC Business School, Paris, France
<i>José Luis Fernández Sánchez</i>	Department of Business Administration, University of Cantabria, Santander, Spain
<i>Benedetta Siboni</i>	Department of Management, University of Bologna, Forlì, Italy

- Charlotta Sophie Sippel* Paulo Freire Institut for Civil Conflict Transformation and Peace, Berlin, Germany
- Peter Stokes* Leicester Castle Business School, De Montfort University, Leicester, UK
- Vera Ferrón Vilchez* Economics and Business School, University of Granada, Granada, Spain
- Adrián Pablo Zicari* Center for Management and Society, ESSEC Business School, Paris, France

ACKNOWLEDGEMENTS

The volume editors would like to thank all those that have engaged with and contributed to this volume. In particular individual chapter authors deserve praise and thanks for engaging so willingly with this project.

All chapters were anonymously peer reviewed and we would like to thank all the reviewers for their time, effort and professionalism that have ensured the quality and consistency of the contributions. The reviewers of the volume chapters are:

Elisa Baraibar-Diez, Associate Professor, Department of Business Administration, University of Cantabria, Spain

Marie-Laure Baron, Associate Professor at Normandie Université, University of Le Havre, France

Theresa Bauer, Professor of international management and marketing at SRH FernHochschule Riedlingen, Germany

Justyna Berniak-Woźny, Vice-Head of Management Programmes at Vistula University, Poland

Denitsa Blagova, independent researcher, Netherlands

Paula Bögel, Researcher at the Chair for Human Behaviour and Sustainable Development, Leuphana University Lüneburg, Germany

Bernd Britzelmaier, Professor at the Business School, Pforzheim University, Germany

Urša Golob, Associate Professor, Faculty of Social Sciences, University of Ljubljana, Slovenia

Patrick Kraus, External Researcher and Lecturer at Pforzheim University, Germany

Henri Kuokkanen, Lecturer and Research Fellow, Glion Institute of Higher Education, Switzerland

Paul Manning, Professor at the Chester Business School, University of Chester, UK

Cristina Mititelu, PhD in Public Management and Governance, University of Rome Tor Vergata, Italy

Kaja Tampere, Professor at Baltic Film, Media, Art and Communication Institute, Tallinn University, Estonia

José Luis Fernández Sánchez, Professor at the Department of Business Administration, University of Cantabria, Spain

Vera Ferrón Vílchez, Associate Professor at Economics and Business School, University of Granada, Spain

Adrian Pablo Zicari, Professor at Essec Business School, Paris, France