

CSR, Sustainability, Ethics & Governance

Series Editors: Samuel O. Idowu · René Schmidpeter

Maria Aluchna

Samuel O. Idowu *Editors*

# The Dynamics of Corporate Social Responsibility

A Critical Approach to Theory  
and Practice

 Springer

# **CSR, Sustainability, Ethics & Governance**

## **Series editors**

Samuel O. Idowu

London Metropolitan University, United Kingdom

René Schmidpeter

Cologne Business School, Germany

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Maria Aluchna • Samuel O. Idowu  
Editors

# The Dynamics of Corporate Social Responsibility

A Critical Approach to Theory and Practice

 Springer

*Editors*

Maria Aluchna  
Department of Management Theory  
Warsaw School of Economics  
Warsaw, Poland

Samuel O. Idowu  
London Metropolitan University  
London Guildhall Faculty Business & Law  
London, United Kingdom

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# Foreword

Corporate social responsibility (CSR) is an exciting area of reflection from the point of view of management as well as economics. The management approach addresses two perspectives related to private and public sector, respectively.

Corporate social responsibility (CSR) remains in the center of companies' activities, initiatives and development directions. Pushed by NGOs, social pressure and regulators' standards, companies redefine their businesses to incorporate stakeholder expectations searching for new source of competitive advantage. The adoption of corporate social responsibility is also viewed as a must for being able to operate on the market and as an obligation to society and the environment. CSR is also placed in the center of social and political debate in which governments and institutions formulate the rules of the game and frames for corporate activity in the coming years.

The interest for CSR is also denoted in the public sphere, administration and education as these areas also need to redevelop the way of their operation and adjust to social and environmental guidelines. For universities and colleges the task is doubled—not only to comply with the CSR recommendations but also to be able to convey the message to the wider public. Universities are responsible to transmitting the values of honesty, credibility, accountability and integrity to business and societies. Researching in CSR, developing practical case studies and teaching the new business model based on responsible management universities, researchers and faculties contribute to the process of shaping the behaviors of future generations of managers. The job which is to be done today in the area of research and higher education will be reflected in the practical functioning of companies tomorrow and the conditions for surviving, preserving the nature and sustaining the living standards.

Understanding a phenomenon, a concept or an area of knowledge requires deep studies of its assumptions, message and components. It is crucial to learn not only the good practice and the bright side but also limitations and shortcomings. Although one may question whether CSR as an enlightened, ethical and sustainable proposal for doing business denotes any inefficiencies. But it does. Firms may

restrict their disclosure, lie or instrumentally use CSR for marketing reasons, large companies may take advantage of countries with weaker governments, stakeholders may countries may adopt double standards, customers may choose cheaper products instead on those environmentally friendly or produced by employees acting in good working conditions. The room for misuse is wide and for some may be tempting.

Elaborating the problems and inefficiencies of CSR remains an important task for researchers, practitioners and regulators. That way we are able to identify the loopholes and react to emerging critics. We need to do so to be aware of the limitations and misbehaviors to protect the idea and prevent from losing the basic assumptions of corporate social responsibility. Tracing the dynamics and understanding the critics will give us both legitimacy and fundamentals for further strategic development of CSR for the benefit of our companies, communities and the world.

Above remarks on corporate social responsibility (CSR), especially those related to identification drivers for dynamics and thus enlightening our observations lead us to economy. Sound economic analysis requires valuable argument and solid empirical foundation. These two methodological requirements alternatively repeat. The narrative of this book provides us with observations and interpretations which allow to expand description of investigated field and return to subsequent empirical analyses. In his Nobel Prize Lecture (2007) symbolically entitled *But Who Will Guard The Guardians?* Leonid Hurwicz describes this challenge as follows: “. . .*The question is whether the role of institutions can be captured by appropriate analytical tools and incorporated into economic models. Metaphorically, whether institutions can be introduced into models as variables, even as unknowns, rather than as fixed parts of the landscape (. . .). If we can construct such models, then we can also consider incorporating implementation devices, with their limitations and potentials. . .*” Hurwicz mentions in this context the concept of successfully reinforced institutional rules: “. . .*to say that the legal game rules are being successfully enforced means that the outcomes of the true game ensure that illegal strategies are less attractive than legal strategies. . .*” The book reader has in hands is clearly a step in this direction. Due to this reading we are better equipped in every search for CSR implementation which will be successfully reinforced.

Warsaw School of Economics  
Warsaw, Poland  
Summer 2016

Tomasz Szapiro

# Preface

Corporate social responsibility (CSR) experiences growing practical and academic interests and belongs to one of the most dynamically developing themes in research studies in the field of management. The research studies in CSR focus on the development of theoretical framework as well as understanding of the practical adoption of the concept in business. This research reflects upon the role of a company in the economy and society and the structure whereby different groups of stakeholder are empowered. Yet, the changing market environment driven by the financial crises and economic slowdowns have necessitated a revision of both theoretical assumptions and practical outcomes of CSR (e.g., companies' real engagement, providing funds, linking CSR initiatives with the core activities and performance). This raises a series of questions on the sustainability of the concept and reflects on the companies' selective address to the scope and size of CSR activities.

This book aims to address the current changes in corporate social responsibility. It explores CSR in terms of its tasks and functions in the light of the current challenges and dynamics which have led to the economic slowdown and the call for improvements of social and environmental performance in line with the identified inefficiencies and shortcomings which indicate the need for new structures and systemic solution in the area of CSR. These changes impact both on theory and practice calling for the development of new concepts and demanding empirical studies adopting wider perspectives. The dynamics of corporate social responsibility of today refer to the theoretical and conceptual framework adopted for the understanding of the new conditions and challenges, social expectations, the regulatory settings imposing rules for companies, the pressure from the empowered stakeholders as well as the practical dimensions of the functioning of these constituencies. Both the theories and corporate practice of CSR are critically explored with respect to the market challenges



(economic slowdown/financial crisis), the social pressure, the corporate instrumental and performance driven motivation. The book intends to provide a confrontational approach to current theoretical assumptions with the current practices of CSR adopted by companies. It also aims to provide a critical approach to CSR pointing to its limitations and shortcomings.

London, UK  
Warsaw, Poland  
August 2016

Samuel O. Idowu  
Maria Aluchna

# Acknowledgements

This is the first joint book project by these two editors. It came about after long hours of fruitful discussions, arguments and mutual inspirations. By initiating the book, we are hoping to address the critical aspects of corporate social responsibility as we believe that such an approach would not only enrich people's understanding of the concept but would also add to its effective practical implementation in projects and conceptual development theoretically. We hope this book will start the discussion on the limitations, shortcomings and further development in CSR global directions.

We would both like to thank Professor David Crowther, formerly of London Metropolitan University, UK and now Professor of Corporate Social Responsibility, De Montfort University, UK whose motivation and inspiration initiated the sparkle of interests for CSR and opened the opportunities for joint projects during numerous CSR conferences organised by Professor Crowther's Research Network. We also would like to acknowledge the excellent cooperation of all our contributors for their valuable input, discipline and understanding during the process of preparing the book and for their friendship and support throughout the various stages that culminated into the production of the book.

Samuel O. Idowu would like to express his gratitude to a number of people who have continued to support his research activities Emeritus Professor Malcolm Gillies former Vice Chancellor London Metropolitan University and Professor Stephen J Perkins, Dean Guildhall Faculty of Business and Law, Professor Nicholas Capaldi, Emeritus Professor Richard Ennals, Professor Stephen Vertigans and Professor John O. Okpara. I am grateful to many of my long-time friends and my family who have continued to support me, my wife and children I am particularly grateful to for providing the atmosphere to do all these things—Mrs. Olufunmilola O. Idowu, Josiah O. Idowu and Hannah A. Idowu.

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We would also like to thank our publishing team at Springer headed by the Senior Editor Christian Rauscher, Barbara Bethke and other members of the publishing team who have supported this project.

Finally, we would like to apologise for any errors or omissions that may appear anywhere in this book, please be assured that no harm was intended to anybody. Causing harm or discomfort to others is simply not the spirit of corporate social responsibility.

# Contents

<b>1</b>	<b>Dynamics of Corporate Social Responsibility: A Critical Approach to Theory and Practice: An Introduction . . . . .</b>	<b>1</b>
	Samuel O. Idowu and Maria Aluchna	
<b>Part I Dynamics of CSR: The Conceptual Development</b>		
<b>2</b>	<b>Is Corporate Social Responsibility Sustainable? A Critical Approach . . . . .</b>	<b>9</b>
	Maria Aluchna	
<b>3</b>	<b>The Effectiveness of CSR’s Approaches: Before Practice or Theory? Insights from Italian Corporate Territorial Responsibility Projects . . . . .</b>	<b>27</b>
	Mara Del Baldo	
<b>4</b>	<b>Customer Value Perception: Understanding Customer Response to Company’s CSR Initiatives . . . . .</b>	<b>53</b>
	Fatima Annan-Diab and Barbara Jensen	
<b>5</b>	<b>Was Friedman Right? Moving Towards Strategic CSR Agenda . . .</b>	<b>71</b>
	Maria Roszkowska-Menkes	
<b>6</b>	<b>To What Extent Are Young Italian Scholars of <i>Economia Aziendale</i> Interested in CSR? An Overview of 2012 13/B1 Associate Professorship Candidates’ Publications . . . . .</b>	<b>91</b>
	Tiziana De Cristofaro and Carmela Gulluscio	
<b>Part II Dynamics of CSR: The Sectoral Experiences</b>		
<b>7</b>	<b>CSR Market Positioning Constructs: From Planning to Action. Evidence from Romanian Internet Service Providers . . . . .</b>	<b>117</b>
	Tudor Edu and Iliuta Costel Negricea	

<b>8</b>	<b>Corporate Social Responsibility in the University Courses in Italy: An Empirical Analysis</b> . . . . .	139
	Carmela Gulluscio and Patrizia Torrecchia	
<b>9</b>	<b>Commercial Bank Corporate Social Responsibility Practices in Tanzania</b> . . . . .	167
	Felix Adamu Nandonde and Paul R. Sachs	
<b>10</b>	<b>Dynamics of Corporate Social Responsibility in Australia’s Mining Sector: A Critical Sociological Analysis</b> . . . . .	187
	Dyann Ross	
<b>11</b>	<b>Industry CSR Perception and Practices: The Case of Russia</b> . . . .	203
	Anna Svirina and Gulnara Khadiullina	
<b>12</b>	<b>Ethical Fashion: An Exploratory Research</b> . . . . .	221
	Khosro S. Jahdi, Kim Poldner, and Kornelia Koehler	
<b>Part III Dynamics of CSR: Towards Standards and Reporting</b>		
<b>13</b>	<b>The (In)credible Bulk: The Role of CSR Standards in Enhancing the Credibility of Corporate CSR Claims</b> . . . . .	239
	Lars Moratis	
<b>14</b>	<b>The Need for Harmonization and Certification in Social Responsibility Area</b> . . . . .	265
	Catalina Sitnikov and Claudiu Bocean	
<b>15</b>	<b>Sustainability Accounting: Upgrading Corporate Social Responsibility</b> . . . . .	285
	Milena Peršić, Sandra Janković, and Dubravka Krivačić	
<b>16</b>	<b>Environmental Related CSR Initiatives for Business Strategy: A Case Study on Small and Medium (SME) Industries in Malaysia</b> . . . . .	305
	Jamilah Ahmad and Mahadevan Krishnan	
<b>17</b>	<b>CSR Reporting and Legitimacy Theory: Some Thoughts on Future Research Agenda</b> . . . . .	323
	Muhammad Azizul Islam	
	<b>Index</b> . . . . .	341

# List of Contributors

**Associate Professor Dr. Jamilah Hj Ahmad** is currently the Dean of School of Communication, Universiti Sains Malaysia in Penang, Malaysia. Jamilah was invited as a visiting Professor to Universitas Gadjah Mada, Indonesia and Yildiz Technical University, Istanbul, Turkey. Jamilah is an accredited member and also Fellow of the Institute of Public Relations Malaysia (IPRM). Jamilah has since 2009 been a Panel Member for the Malaysian Qualifications Agency (MQA) and Communication and Media Studies.

Jamilah also sits on the editorial board and issue reviewer for several international and local journals such as the Asia Pacific Public Relations Review (APPRJ), the Journal of Communication and Media Studies (JCMS), the International Journal of Business Management and Research (IJBMR), the Environmental Education Research Journal, the Public Relations Inquiry Journal (PRI), Informing Science and IT Education (InSITE), the Malaysian Journal of Education and the Social Responsibility Journal (SRJ) In 2012 she was appointed as Chief Editor for the GFTF Journal of Media and Communication (JMC).

**Fatima Annan-Diab** is an Associate Professor and Associate Head in the Department of Strategy, Marketing and Innovation, Kingston Business School, UK where she teaches CSR, Sustainability, Ethics and Responsible Management. Fatima studied in Lebanon and the UK (Ph.D.) and worked in Lebanon, Russia, Egypt, France and the UK in business education and management related areas for several years. Prior to joining Kingston Business School in 2001 she worked in industry as a Management Accountant. She holds a Ph.D. (International Business) from Royal Holloway, University of London. Fatima's research interest is in the area of CSR and Sustainability, Strategic CSR, International Business Strategy and Multi-national Enterprise.

**Dr. Muhammad Azizul Islam** is an Associate Professor of Accounting. He is a member of CPA Australia. He has more than 15 years of teaching experience in Accounting in different Universities. Dr. Azizul Islam's research interests include

social and environmental disclosure and accountability. His work in the area of social and environmental disclosure appears in *Accounting, Auditing and Accountability Journal (AAAJ)*, *Accounting and Business Research Journal (ABR)*, *Critical Perspective on Accounting Journal (CPA)*, *Australian Accounting Review (AAR)*. Dr. Azizul Islam's ongoing research projects include (but not limited to): corporate social and environmental performance disclosure and accountability issues.

**Mara Del Baldo** is an Associate Professor of Entrepreneurship and Small Business Management and of Financial Accounting at the University of Urbino Carlo Bo (Italy), Department of Economics, Society and Politics.

She was also a visiting professor at the University of Vigo (Spain), the Jurai Dobrila University of Pula (Croatia) and the New Bulgarian University of Sofia (Bulgaria).

Her main research interests include: Entrepreneurship and small businesses; Corporate Social Responsibility, Sustainability and business ethics; SMEs and networking strategies; Accountability; Financial and integrated reporting; and ethical, social and environmental accounting (SEAR). She published in different Italian and foreign journals as well as in national and international conferences proceedings and books.

She is a member of the European Council for Small Business, the Centre for Social and Environmental Accounting Research (CSEAR), and the European Business Ethics Network (EBEN) Italian Chapter. She works as reviewer and she is an editorial board member of several international journals.

**Claudiu George Bocean, Ph.D.** is an Associate Professor at the University of Craiova, in Romania. In 2000, she graduated with Bachelor Degree with major in Accountancy and Informatics, at the Faculty of Economics, University of Craiova, Romania. In 2004, she completed her Master's degree program in Business Administration, also at the Faculty of Economics, University of Craiova, Romania. In 2007, she completed her Ph.D. in Economics, at the Faculty of Economics, University of Craiova, Romania. In 2015, she received her Habilitation title in Management, from the Academy of Economic Sciences, Bucharest, Romania. Since 2002 she has taught and researched at the Faculty of Economics and Business Administration, University of Craiova on modules such as Human Resource Management, Corporate Social Responsibility, Organization Theory, Business Economics, whilst co-operating with projects from national and international Universities and Organizations.

**Tiziana De Cristofaro** was conferred a bachelor degree in "Economia e Commercio", and a Ph.D. degree in "Economia delle Aziende e degli Intermediari Finanziari" from the University "G. d'Annunzio" of Chieti-Pescara (Italy). Since 2001 she is Assistant Professor of "Economia Aziendale" at the University "G. d'Annunzio" of Chieti-Pescara (Italy). From 2002 she teaches modules of the "Economia Aziendale" Italian disciplinary sector. In particular she taught modules related to Cost Accounting ("Analisi e Contabilità dei Costi"),

Intermediate Accounting (“Ragioneria II”), Introductory Accounting (“Ragioneria”) and Business Administration (“Economia Aziendale”). In the period 2003–2009 she also taught at the School of Specialisation for Secondary School Teaching of the University “G. d’Annunzio” of Chieti-Pescara. At present she teaches “Economia Aziendale” and “Ragioneria” at the “Scuola delle Scienze Economiche, Aziendali, Giuridiche e Sociologiche” of the above-mentioned University. She has published monographs and articles on her main research fields of interest that are Financial Reporting and Accounting Education.

**Tudor Edu** is an Associate Professor at the Romanian-American University in Bucharest, Faculty of Management-Marketing. He teaches Strategic Marketing, Consumer Behaviour and B2B Marketing courses and seminars at undergraduate and postgraduate levels. He holds a Ph.D. in marketing with the thesis “The Marketing Policy in the Internet field” and he has over 15 years of practical experience in marketing strategies and tactics and business development in ICT. He has participated in over 15 collaborative research and development projects involving information technology and communication since 2000. His areas of interests are: international and domestic marketing strategies, consumer behaviour, market segmentation and market positioning. He is a member of the Marketing Association of South Africa and the Romanian Distribution Committee. He is the author of “Internet Services Marketing” and “Strategic Marketing”, both books being published in Romania in 2009 and 2013 and co-author of several articles on Internet services and market positioning.

**Dr. Carmela Gulluscio** was conferred a bachelor degree in “Economia Aziendale” from the University of “Roma Tre”, Rome (Italy), and a Ph.D. degree in Business Administration from the University of “Roma Tre”, Rome. Her research interests are in Accounting, Accounting History, Social Responsibility, Public Sector Accounting. She is Assistant Professor in Business Administration at the University Unitelma Sapienza of Rome since 2008. She teaches courses on Business Administration, Accounting, Public Accounting and Auditing. She has published papers, monographs and book chapters, both nationally and internationally, on Accounting, Accounting History, Corporate Social Responsibility and Public Sector Accounting.

**Khosro S. Jahdi, M.B.A., M.Phil., M.C.I.M., Ph.D.** has been teaching marketing and CSR for over 25 years. He has published numerous articles in academic journals, has written book chapters and submitted papers to major international conferences. Khosro is on the editorial board of a number of journals, including Oxford University’s International Journal of Green Economics amongst others. Khosro is research active and this is fed into his teaching and lectures on a regular basis.



**Sandra Janković** is a Professor at University of Rijeka, Faculty of Tourism and Hospitality Management, Croatia. She received her Ph.D. in Economics from the Vienna University of Economics and Business, Austria in 2001, M.Sc. (1997) and B.S. (1993) from the Faculty of Tourism and Hospitality Management, University of Rijeka, Croatia. Sandra Jankovic has 20 years' experience in hospitality accounting and currently she teaches Managerial Accounting, SME Accounting, Revenue Management, Cost Management and Environmental Accounting. She is the author and co-author of more than 50 scientific and professional papers and had participated in scientific and professionals projects. Currently she is the assistant Dean for International Studies and project leader of the CrossBench—Croatian and Slovenian Hotel Industry Benchmarking.

**Barbara Jensen** is a researcher in the Department of Strategy, Marketing and Innovation at Kingston University focussing on topics around CSR and Strategy. Barbara studied in Germany and the UK and is holding a Master Degree in economics from Westfälische Wilhelms University, Münster, and an Exec. M.B.A. from Kingston Business School, London. Prior to her academic job, Barbara held different leading positions within the Strategic Marketing Departments of multinational telecommunication companies in different countries. She headed the development and implementation strategic programmes like a customer centricity program with Net Promoter Score measurement, customer relationship optimisation, segmentation approaches, design and pricing studies among others. She gained her knowledge and experience in market research and analysis working as a partner in a smaller established market research and consultancy company in Munich, Germany and Stockholm Sweden.

**Gulnara Khadiullina** Dr. of Economics at Higher Education Committee of Russian Federation and the head of economics and law department at Kazan National Research Technical University; e-mail: [verkbund@gmail.com](mailto:verkbund@gmail.com).

She graduated from Kazan State University, Russia in 1993. In 1997 she was awarded the degree of candidate of economic sciences, in 2004—doctor of economic sciences. She is currently the head of Economic and legal issues department of Kazan National Research Technical University, Kazan. She had supervised more than 40 Ph.D. students, and is one of less than ten specialists dealing with Islamic issues of economy and entrepreneurship in Russia. Gulnara Khadiullina is a Colonel in the Russian Police.

**Kornela Koehler** has Master of Applied Economic Sciences: Business Administration (M.B.A.) at Faculty of Applied Economics, Universiteit Antwerp, Belgium. She was Project Manager for the Oikos student groups for Sustainable Economics and Management as well as the President for the Konstanz (University) chapter 2010/2011. She is currently working at the New York Business Consultants. Her interests lie in ethical fashion, social entrepreneurship and renewable energies.

**Mahadevan Krishnan** is currently a lecturer at the Faculty of Social Science, Arts and Humanities, Tunku Abdul Rahman University College in Penang, Malaysia. His areas of specialisation include public relations, corporate communication, organisational communication, persuasive communication, strategic corporate social responsibility. With the interest to establish the link between public relations/corporate communication to sustainable business initiatives, Mahadevan takes stride to position public relation roles strategically into areas of profit-based business namely green initiatives which is presently gaining popularity as a business requirement.

As a part-time trainer, Mahadevan indulges in corporate imaging, identity and reputation; emphasising on the Triple Bottom Line approach to business, much regarded a strategic positioning determinant of present times. Other areas of training interest include organisational communication, nurturing the organisation culture, sustainable management and corporate leadership management.

**Dubravka Krivičić** was born in Karlovac, Croatia. She graduated from the Study of Business Economics at the University of Zagreb, Faculty of Economics and Business. She acquired her MSc degree at the same Faculty. Her working experience was gained in Croatian Ministry of Science, Education and Sports. From 2004 till today she is employed at Karlovac University of Applied Sciences, currently as a senior lecturer. Accounting and management are the areas of her interest. She has published a number of scientific and professional papers. She also attends Doctoral Study at the University of Rijeka, Faculty of Tourism and Hospitality Management.

**Dr. Lars Moratis** is affiliated with the Open University The Netherlands and Antwerp Management School. He holds an M.Sc. and Ph.D. in business studies and has worked in the field of CSR in both the academic and the business context. His main research interests are the credibility of corporate CSR claims, CSR standards, CSR strategy development and implementation, sustainability-oriented business models and responsible management education. He has published several books and many articles in academic and practitioner-oriented journals on CSR and ISO 26000 (in Dutch and English).

**Felix Adamu Nandonde** is a Ph.D. student at the International Business Centre, Aalborg University Denmark. Mr. Nandonde received a M.Sc. from Newcastle University, UK and a Bachelor of Business Administration from Mzumbe University, Tanzania. Mr. Nandonde is affiliated to Sokoine University of Agriculture in Morogoro, Tanzania as an Assistant Lecturer in Marketing. He teaches undergraduate courses in Business Communication, Services Marketing and Business Strategy. His research works appeared in *African Management Review*, *Ethiopian Journal of Business and Economics*, *Journal of Business Research*. Mr. Nandonde has published two book chapters with IGI Global and De Gruyter publishers. He has authored a handbook of Business Communication

Skills with Mzumbe Book Project, Morogoro, Tanzania. Mr. Nandonde has presented papers in various international conferences including Makerere Business School, AIB-SSA at RIARA Business School and Aarhus Business School. He is a member of Academy of International Business and Africa Academy of Management Science. Prior to his current academic work Mr. Nandonde worked as a Sales Consultant—Business Banking for National Bank of Commerce (NBC) Tanzania Limited.

**Iliuta Costel Negricea** is an Associate Professor at the Romanian-American University in Bucharest, Faculty of Management-Marketing. He teaches Marketing Basics, Marketing Policies and Strategies and Electronic Marketing courses and seminars at undergraduate and postgraduate levels. He holds a Ph.D. in marketing with the thesis “Design, Development and Integration of Online Marketing Applications in the Organisation Activities” and he has over 10 years of practical experience in marketing strategies consultancy. He has participated in over ten collaborative research and development projects involving marketing, information technology and communication since 2005. His areas of interests are: marketing strategies and tactics, marketing planning, consumer behaviour and online marketing. He is a member of the Romanian Marketing Association, the Marketing Association of South Africa and the Romanian Distribution Committee. He is the author of “Online marketing strategies—Successful solutions for development and implementation of online marketing applications in the activity of organisations” in 2010, co-author of “Fundamentals of marketing”, “Marketing—Theory, case studies, applications and tests”, “Explanatory Dictionary of Commercial Management” in 2008, and co-author of several articles on Internet services and market positioning.

**Milena Peršić** is a full Professor at the Faculty of tourism and hospitality management (FTHM), University of Rijeka, Croatia. She graduated from the Faculty of Economics, University of Rijeka, and gained a M.Sc., from the Faculty of Economics, University of Zagreb, Croatia. She has a Ph.D. from the Institute of Economics and organization sciences, University of Rijeka, Croatia. In education, sciences and management she has 40 years’ experience, and has published more than 200 scientific and professional articles in the fields of accounting, hospitality and tourism. She teaches Accounting, Strategic accounting, Environmental accounting, Responsibility accounting at the FTHM. Milena Peršić is also a visiting-Professor to the Faculty of Economics in Ljubljana, Zagreb, Rijeka, Split, Celje and Dubrovnik and Faculty of Law in Rijeka Croatia. She was Vice Dean for Education (1990–1994) and international cooperation (2007–2009), Dean (1994–1998), Vice Rector (1998–2000). Currently she is the head of Accounting Department and Assistant to Dean for lifelong learning at FMTU, and a member of several scientific boards of journals and conferences, professional and humanitarian associations.

**Kim Poldner** Doctoral Researcher, institute for Organisational Psychology, University of St. Gallen, Vambuelstrasse 19, 9000, St.Gallen, Switzerland.

**Dyann Ross** is a senior lecturer in social work and social science at the University of the Sunshine Coast in Queensland Australia. She was involved in an industry funded research into conflict between a multi-national mining company and small local rural communities in the early 2000's. Her writing has been in this area of concern and centres on building the theorising in relation to CSR with particular emphasis on social sustainability interlinked with social justice and dialogue across differences of power.

**Maria Roszkowska-Menkes, Ph.D.** is an Assistant Professor in the Department of Management Theory at Warsaw School of Economics (SGH). In the research and teaching work, Maria specialises in issues of innovation management, corporate social responsibility and public relations, in particular with regard to new media and networked economy. She is the author of one of the first studies on open innovation in Poland. Maria is the secretary and lecturer at the SGH Postgraduate Course in Public Relations and Strategic Communicating in Companies. She is a business trainer in the area of corporate social responsibility, public relations and innovation management. Maria is the author of numerous research and business press articles concerning CSR, crowd sourcing and social media. She was formerly a promotion coordinator in Responsible Business Forum—the oldest and the biggest Polish NGO providing in-depth focus on the concept of CSR.

**Paul R. Sachs** is Executive Director for NHS Human Services—Philadelphia, part of NHS Human Services a multi-state non-profit organization in the USA serving individuals with mental illness, addictions disorders and developmental disabilities. Dr. Sachs received his Ph.D. in clinical psychology from Vanderbilt University and an M.B.A. from Saint Joseph's University. He is a licensed psychologist in Pennsylvania, USA and is board certified in Rehabilitation Psychology with the American Board of Professional Psychology. He has published one book, several book chapters and various articles in the field of rehabilitation psychology, brain injury and families. Dr. Sachs serves as a volunteer mentor for participants in the Mandela Scholars Young African Leadership Institute from 2014 to the present. He is also a volunteer mentor for business venture participants in the Venture Capital for Africa social group.

**Catalina Soriana Sitnikov, Ph.D.** is an Associate Professor at Craiova University, Romania. She graduated in 1995 with Bachelor's degree with major in Informatics applied to Economics, from the Faculty of Economics, University of Craiova, Romania. In 1996, she graduated with Master's degree in Human Resources, also from the Faculty of Economics, University of Craiova, Romania. In 2000, she completed her Ph.D. in Management, again from the Faculty of Economics, University of Craiova, Romania. In 2015, she was appointed to the position of

Ph.D. Supervisor in Management, by the Faculty of Economics, University of Craiova, Romania. Also in 2015, she was awarded her Habilitation title in Management, by the Academy of Economic Sciences, Bucharest, Romania. Since 1995 to the present moment, she has taught and researched at the Faculty of Economics and Business Administration, University of Craiova on various subjects including Quality Management, Strategic Management, Management, Corporate Social Responsibility. Catalina has participated in many national and international projects whilst collaborating with local and international Universities and Organizations. Between 2001 and 2003 she was a visiting lecturer and researcher at Helsinki University, Lahti Centre, Finland teaching Benchmarking and developing projects with partners from Japan, China, USA, Spain, Portugal, France.

**Anna Svirina** is Dr. of Economics (Higher Education Committee of Russian Federation), head of economics and management department at Kazan National Research Technical University. Anna Svirina has graduated from Kazan State Technical University in 2001. In 2005 she was awarded the degree of candidate of economic sciences, in 2012—doctor of economic sciences.

She is currently Head of economics and management department of Kazan National Research Technical University, Kazan. Her background includes employment as an Accountant, Sales manager, business plan consultant and CEO of travel agency and ticketing office.

Anna Svirina is a member of Academy of Management, Association of Economic Theory.

**Dr. Patrizia Torrecchia** graduated from the Faculty of “Economia e Commercio” (Università degli studi di Palermo), Palermo, Italy. She holds a Master in Business Economics (Università degli studi di Palermo) and a Ph.D. degree in *Discipline Economico-aziendali* (Università degli studi di Messina). Her research interests are in accounting, accounting history, public sector accounting, social accounting and corporate social responsibility. Post doctoral fellow in *General Accounting* at the Università degli studi di Palermo since 2010. She teaches modules of Accounting and Auditing. She has published papers, monographs and book chapters, both nationally and internationally, in Accounting, Accounting History, Corporate Social Responsibility and Public Sector Accounting.

## About the Editors

**Maria Aluchna, Ph.D.** is an associate professor at Department of Management Theory, Warsaw School of Economics (SGH), Poland. She studied marketing and management at the Warsaw School of Economics where she graduated in 1998 with a M.A. (Econ) degree. She specializes in corporate governance (ownership structure, board, executive compensation, transition economies) as well as in strategic management and corporate social responsibility. She was awarded Deutscher Akademischer Austauschdienst (DAAD) scholarship for research stay at Universität Passau and Polish-American Fulbright Commission scholarship for the research stay at Columbia University. She received Polish Science Foundation award for young researchers (2004, 2005) and the SGH Rector Award in 2004, 2012 and 2014. Since 1998 she has been working at the Department of Management Theory, at the Warsaw School of Economics obtaining Ph.D. degree (2004) and completing habilitation procedure (2011). Currently Maria Aluchna teaches “Corporate governance” (both in Polish and English for the CEMS, Canadian M.B.A. and doctoral programs), “Transition in Central and Eastern Europe” (in English in cooperation with the University of Illinois, Springfield) and “Strategic management” (in English). She also serves as the faculty advisor for case competition of Warsaw School of Economics student teams and is the lecturer of the Summer University Warsaw. She is the member of the editorial team of *Journal of Knowledge Globalization* and *European Journal of Economics and Management* as well as of the Polish journals—“*Przegląd Organizacji*” [“*Organization Review*”] and *e-Mentor*. Maria Aluchna is the member of European Corporate Governance Institute (ECGI), European Academy of Management (EURAM), Academy of International Business (AIB). She is the team member at the law firm Głuchowski, Siemiątkowski i Zwara and the Polish Ministry of Economy team monitoring trends in CSR.

**Samuel O. Idowu** is a senior lecturer in Accounting and Corporate Social Responsibility at the Guildhall Faculty of Business and Law, London Metropolitan University where he was course organizer for Accounting Joint degrees, Course Leader/Personal Academic Adviser (PAA) for students taking Accounting Major/Minor and Accounting Joint degrees and until recently was Course Leader

for Accounting and Banking degree. Samuel is a Vice President of the Global Corporate Governance Institute—an International Research Network which organises international conferences globally, headquartered in New Orleans, USA and also a Professor of CSR and Sustainability at Nanjing University of Finance and Economics, China. He is a fellow member of the Institute of Chartered Secretaries and Administrators, a fellow of the Royal Society of Arts, a Liveryman of the Worshipful Company of Chartered Secretaries and Administrators and a named freeman of the City of London. He is a Vice President of the Global Corporate Governance Institute. Samuel has published over 50 articles in both professional and academic journals and contributed chapters in several edited books and is the Editor-in-Chief of two major global reference books by Springer—the *Encyclopedia of Corporate Social Responsibility* (ECSR) and the *Dictionary of Corporate Social Responsibility* (DCSR) and he is a Series Editor for Springer's CSR, Sustainability, Ethics and Governance books. Samuel has been in academia for 28 years winning one of the Highly Commended Awards of Emerald Literati Network Awards for Excellence in 2008 and 2014. In 2010, one of his edited books was placed in 18th position out of 40 top Sustainability books by Cambridge University Programme for Sustainability Leadership. He has examined for the following professional bodies: the Chartered Institute of Bankers (CIB) and the Chartered Institute of Marketing (CIM) and has marked examination papers for the Association of Chartered Certified Accountants (ACCA). His teaching career started in November 1987 at Merton College, Morden, Surrey; he was a Lecturer/Senior Lecturer at North East Surrey College of Technology (Nescot) for 13 years where he was the Course Leader for B.A. (Hons) Business Studies, ACCA and CIMA courses. He has also held visiting lectureship posts at Croydon College and Kingston University. He was a senior lecturer at London Guildhall University prior to its merger with the University of North London; when London Metropolitan University was created in August 2002. He has served as an external examiner to a number of UK Universities including the University of Sunderland, the University of Ulster, Belfast and Coleraine, Northern Ireland, the University of Plymouth and Anglia Ruskin University, Chelmsford. He is currently an External Examiner at Robert Gordon University, Aberdeen, Scotland, Teesside University, Middlesbrough, UK and Sheffield Hallam University, UK. He was also the Treasurer and a Trustee of *Age Concern*, Hackney, East London from January 2008 to September 2011. He is a member of the Committee of the Corporate Governance Special Interest Group, of the British Academy of Management (BAM). Samuel is on the Editorial Advisory Boards of the *International Journal of Business Administration* and *Amfiteatru Economic Journal*. He has been researching in the field of CSR since 1983 and has attended and presented papers at several national and international conferences and workshops on CSR. Samuel has made a number of keynote speeches at international conferences and workshops and written the *foreword* to a number of leading books in the field of CSR and Sustainable Development.

# Chapter 1

## Dynamics of Corporate Social Responsibility: A Critical Approach to Theory and Practice: An Introduction

Samuel O. Idowu and Maria Aluchna

That Corporate Social Responsibility has dynamically reoriented the global corporate scene, the global economy, the way corporate entities are managed and run by corporate executives, the realisation that all classes of stakeholder are important to corporate survival, the way we treat the environment and process our wastes over the last 30 or so years cannot be denied. The bar of responsibility has continued to be raised day in day out, basically because as we continue to innovate, new things come to our consciousness every time. Several factors have been responsible for this dynamic transformation which the world has experienced and continue to experience in this regard. It became apparent to us all that many of the financially and socially irresponsible actions which the old capitalist systems perhaps; unintentionally brought unto the corporate arena were unsustainable and damaging to humanity. It also became glaringly clear that many corporate and individual actions taken either consciously or subconsciously had high environmental, human, social and financial costs. This realisation has led to a number of advancements with regard to how corporate social responsibility is perceived and practiced in most economies of the world and we conduct the day to day running of business.

Interestingly, Moir (2001) notes that CSR is really not about corporate image management or some other activity aimed predominantly at business benefits, it is in fact about socially and environmentally responsible behaviour. It is no longer about maximising corporate profit and making other stakeholders worse off. It is about doing the best for society and all its constituents regardless of whether they are animate or inanimate. Strategic CSR albeit is important to all corporate entities since it is about taking actions which are designed to benefit an entity and its

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S.O. Idowu (✉)

Faculty of Business and Law, London Guildhall, London, UK

e-mail: [s.idowu@londonmet.ac.uk](mailto:s.idowu@londonmet.ac.uk)

M. Aluchna

Warsaw School of Economics, Warsaw, Poland



stakeholders, but strategic CSR is only part of the components of CSR, it is really what has been described as the business case for CSR. If corporate entities were to concentrate their CSR actions on strategic CSR, they will only be advancing their profit motive and neglecting other desirable aspects of CSR. That would still be a refined version of old capitalism which led us to many of the current difficulties of this generation, that's our view. Thus, Lantos (2001) has argued that there are different strands of CSR which are important to most, if not all corporate entities. Lantos (2001) distinguishes between three of these strands, Ethical CSR (which he argues is grounded in the concept of ethical duties and responsibilities and is mandatory), Altruistic CSR (which he notes is about doing good works at the shareholders' expense; Lantos notes that it is not a legitimate role of business which agrees with the now defunct view of CSR expressed by Friedman in 1962 and re-echoed in 1970) and Strategic CSR (which Lantos contends is good for business and society). It has thus become clear to us that what CSR advocates are good for both business and society, Roszkowska-Menkes in Chap. 5 explores in depth Lantos views on the three strands of CSR.

It has been argued time and time again over the last two decades that CSR has become the most researched and debated management theme Aluchna (2016). It is therefore no surprise today that, CSR is a topical issue in every country around the world; albeit the importance attached to it may differ in each country. This is not because CSR is a soft issue argue Idowu and Leal Filho (2009) but simply because it is an issue that touches different aspects which are important and of concern to us all. A few countries have in fact made reporting on CSR mandatory, India, Mauritius and Indonesia are examples of such countries. A transnational organization for example; may be faced with differing aspects of CSR in their different countries of operation. What falls under the umbrella of CSR in one country may perhaps be of little or no significance to CSR in another country Idowu and Leal Filho (2009) and Gustavson (2010). Issues such as poverty, inability to service and repay international debt, illiteracy, HIV/AIDS, the scarcity or absence of drinkable water and electricity, fraud, bribery and corruption, human rights violation are social ills typical of the underdeveloped world whilst other issues such as global warming, terrorism, money laundering, corporate and individual philanthropy, CO<sub>2</sub> emissions reduction might be issues that affect all nations but are publicized by the more industrialized ones. The impact of these social problems, will similarly differ from country to country and some of the consequences are CSR related which require CSR related solutions.

CSR has helped us in different ways, for instance on individual basis, it has enabled us all to understand that we each have a personal responsibility to other people; not only to other people but also the world we live in. Whatever action we take either individually or collectively has one effect or another on those around us and in some cases those who are far away from us. This is even more so in terms of corporate entities of this era which operate in the so called global village, regardless of their size, where they are based in the world, the sector or industry they operate in and whether they are profit or not profit seeking. The *dynamism* we mentioned earlier has meant that many of the issues that surround CSR are characterised by vigorous activity and progress. This explains why for instance the CSR practiced by corporate entities 10 years ago are markedly different in scope and coverage from

those CSR issues we talk about today, which we expect corporate entities to embed in their operational practices. It's all for the good of society and the environment we exist in.

Let us turn our attention to CSR in the less developed parts of the world, it is evident that CSR is still evolving in many of the countries that fall under this umbrella, thus the literature has a number studies supporting this argument. It has been argued that CSR is still going through its embryonic stage of development in Africa Idemudia (2009) and Vertigans, Idowu, and Schmidpeter (2016). Despite that, the CSR *dynamism* has not excluded the continent of Africa. Scholars and practitioners in the continent have also been active in innovating and coining different terms in the field, just like their counterparts in the well developed parts of the world. The term *Africapitalism* which has recently made its appearance in the literature has been attributed to Elumelu, a Nigerian economist and banker note Amaeshi and Idemudia (2015). *Africapitalism* 'is an economic philosophy that embodies the private sector's commitment to the economic transformation of Africa through investments that generate both economic prosperity and social wealth'. *Africapitalism* came about in an attempt to encourage private sector organisations in Africa and perhaps beyond the continent to engage in the socio-economic development of Africa in alignment with what the stakeholder theory advocates, that is, whilst benefitting everyone. It is an idea which has already been taken and discussed by its proponent—Elemelu at the UN General Assembly. The idea is designed to bring about a radical transformation in the way business and society interrelate throughout the continent, to take Africa and its people out of what seems to be its everlasting poverty league and result in a desired prosperity for Africa and Africans. CSR has a lot to offer in every economy in the world, that is the contention of this book.

Economies in the former Soviet bloc Eastern and Central European countries which are now part of the European Union due to many factors including CSR, have also strengthened and been drastically transformed Eterović et al. (2015), Aluchna (2015), Kooskora (2015), Golob (2015), Pučėtaityė and Pušinaitė (2015), and Sitnikov (2015) as the book on CSR in Europe has demonstrated clearly, Idowu et al. (2015). Corporate entities in many of these countries have embedded into their corporate strategies many of the ethos and principles of corporate social responsibility and they have all benefitted as a result.

In Asia, two countries have legally mandated companies to practice and report on their CSR activities. In India for example Chatterjee (2016) notes, that the country's new Companies Act of 2013 requires companies operating in India with revenue of approximately US\$180 million or profits of about US \$1 million to spend 2% of their average profits of the preceding 3 years on CSR initiatives. Ten areas are specifically listed in the Act for companies to devote the 2% of the qualifying profits on Chatterjee (2016). In the case on Indonesia, the other Asian country which has mandated for companies to legally engage in CSR, the country became the first in the world in 2007 to adopt a mandatory approach to CSR. The legal adoption was necessitated as a result problems in the supply chain and mining sectors as the country experienced significant investments from large multinationals that were outsourcing their production activities to the country. A number

of labour and environmental problems ensued and the government of the country as a result deemed it necessary in 2007 to pass Law No. 40. The law has made it compulsory for companies doing business in certain industries to put into practice Environmental and Social Responsibility Waagstein (2010). Despite any reservations one may have about mandatory CSR, countries which have taken the bold step in legislating for actions to be taken in this regard should actually be congratulated as they have continued to make progress albeit with some problematic issues to address Waagstein (2010).

Chapters in this book have been divided into three parts, each part containing papers which focus on similar themes to enable readers to decipher how different areas of CSR are forming. Part I—Conceptual Development which is made up of five chapters, Part II—Sectoral Experience—which is made up of six chapters and Part III—Towards Standards and Reporting—encompassed in five chapters.

The first of five chapters on Conceptual Development entitled '*Is Corporate Social Responsibility Sustainable? A Critical Approach*' by the lead editor of this book, Maria Aluchna who rightly notes that corporate social responsibility remains one of the most researched theme in the management literature. The author argues that CSR has helped us to understand the changing role of business in society. A number of studies Aluchna notes have resulted in the concept being intensively elaborated and led to the emergence of the business case for CSR, the practical implementation and further development of the concept. However, both dimensions of its theory and practice face significant limitations raising a series of questions on the sustainability of the concept itself, notes Aluchna. The chapter attempts to identify the gaps in the theoretical conceptualization and methodological regime of CSR pointing at some limitations or contradictions in the management literature. It also confronts the existing theory with the practice discussing the main shortcomings in the process of the concept implementations. In another chapter in Part I Annan-Diab and Jensentook a bold step to address issues relating to customer value perception on their CSR initiatives. These two scholars argue that CSR initiatives, when communicated efficiently and considered as relevant by the customers, will enhance primarily two customer value categories—the extrinsic self-oriented value and the intrinsic other-oriented value. Enhancement of extrinsic self-oriented value imbeds the potential to affect customers' purchase behaviour and thus strengthen ethical consumerism. In the final chapter of Part I, De Cristofaro and Galluscio two Italian scholars pose the question on the extent to which young Italian scholars of *Economia Aziendale* (Business Administration) are interested in CSR. Their study focused on Associate Professors of Business Administration's publications during 2012/2013 academic year. De Cristofaro and Galluscio found that majority of young Italian scholars applying for 13/B1 associate professor publish on CSR, prefer co-authorship patterns for CSR research studies and are mainly interested in social issues instead of ethic, environmental and other issues. These two scholars found that most of the contributions on CSR focus on its reporting aspect and that their results could provide useful information about CSR to future generations of scholars.

Moving swiftly on to Part II which addresses sectoral experiences of CSR, the six chapters focus on CSR experiences from different sectors in different countries. The first chapter of the part looks at CSR experiences of Romanian Internet Service

Providers. Edu and Negricea the authors of this interesting chapter have identified three catalysts of dynamism in the global business environment which have particularly impacted on the Romanian business environment—fast innovation, shorter product life cycles and an abundance of product/service substitutes. Companies which fail to recognise the three and act on them are unlikely to survive beyond the short term in its sector. The chapter argues that using the marketing mix effectively, companies are suitably placed to uncover new and market positioning strategies. Nandonde and Sachs in another chapter focus their chapter on the dynamism of CSR in the Commercial Banking sector in Tanzania. They highlight the roles which Tanzanian Commercial Banks play in sustainable development following the global debate on global warming and climate change, poverty alleviation, irresponsible use of depletable natural resources, illegal timber harvesting, board composition and other relevant issues of interest to CSR. The chapter notes that commercial banks in the country are doing their utmost to propagate and encourage their corporate customers and depositors to be socially responsible and recognise and comply with international standards in the field of CSR. Going Far East of Africa to Australia, Ross an Australian sociology scholar explores the dynamics of CSR in the Australian mining sector and notes a number of problematic issues in this sector of the economy in the country to both people and planet. Ross has identified a number of concerning CSR issues in the sector which she suggests requires government intervention. Jahdi et al. in the final chapter of the part focus on the garment and apparels sector with a chapter on Ethical Fashion. The guidelines provided by the Ethical Fashion Forum (EFF) appear to be the catalyst for dynamism in this particular sector, considering EFF's approach to Ethical Fashion. These authors conclude that ethical fashion is gaining prominence and popularity worldwide.

In Part III, the final part of the book which consists of five chapters on *Standards and Reporting* has explored the relevance of standards in the debate on reporting CSR. The very first chapter of the part by Moratis a Dutch scholar who research CSR from different dimensions including ISO 26000. As a result of exaggerated claims made by some companies in their CSR reports it's no surprise to anyone that stakeholders are often sceptical about the information disclosed in many of this reports. In the light of this scepticism, Moratis argues that reporting companies need to enhance the credibility of the information they disclose to the world at large on their CSR activities, he notes that using CSR standards will remove many of the associated problems and drastically enhance the credibility of these reports. Peršić and Janković two Croatian scholars focus their chapter on corporate accountability to their stakeholders. In the chapter, they argues that the objective of sustainability accounting is providing information to stakeholders an entity's interaction with society and the natural environment, which should enable stakeholders to use the information so provided to assess the social, environmental and economic impacts of the entity on society. Peršić and Janković a number of the generally known standards such as the GRI, the UN Global Compact, the OECD Guidelines etc. were looked at by the chapter. In the final chapter of the book Islam a Bangladeshi scholar based in Australia explores using the Legitimacy theory as a plausible explanation for CSR reporting practices by organizations within the context of developing nations.

It is hoped that all the 17 chapters of the book will provide information to all our global readers about the changing dimension of how CSR in the global community and how CSR has continued to reorient the global business arena.

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**Part I**  
**Dynamics of CSR: The Conceptual**  
**Development**