Corporate Social Responsibility in Developed as opposed to Developing Countries and the Link to Sustainability

*By Revantha Gajadhur**

This article reviews and incorporates the findings of academic Corporate Social Responsibility (CSR) and sustainability studies to guide hotels in achieving sustainability through CSR initiatives. To date, limited empirical research on CSR in developing countries is available. A triple-bottom-line approach employs companies to balance the needs of stakeholders, allowing them to give back to society while still prospering. Organisations follow CSR activities for a number of reasons, including enhancing the organisational image and strengthening relationships with consumers and stakeholders. CSR is most widely used in developed countries, such as the USA, Canada, and the UK. Consequently, given the lack of progress in CSR implementation in the developing world, this article illustrates some of the gaps identified in developing countries. This is significant because, for the first time, scholars in developing countries are exploring deeply into the concept of CSR. Thus, the article clearly sets the stage for businesses to participate in CSR activities by identifying the return and advantages of making investments for CSR activities within its relevant sectors. In other words, investigating the relationship between CSR and company performance. This article fills the gap and is unique in that it analyses existing CSR practices and offers guidance to business organisations.

Introduction

The concept of CSR developed in the Western world since the early 1950s and is unique to developing countries. Various CSR principles, standards, frameworks and indicators have expanded significantly as researchers developed the concept in the business and academic fields. The practice of the concept is similar in both the developed and developing worlds. Chambers, Chapple, Moon and Sullivan noted that the practice of CSR has been adopted by developed countries, such as the United States of America and the United Kingdom.[1] but it is not evident or clear whether it translates easily into developing or non-western countries. Researchers have identified that differences of culture, management perspectives, and geographical locations differs. Researchers have concluded that existing CSR in the developed world cannot be employed in developing countries due to the many

*PhD Candidate, Graduate School of Business Leadership, University of South Africa / UNISA, South Africa; Regional Risk & Compliance Senior Manager MTN Dubai.
E-mail: 77902254@mylife.unisa.ac.za; rgajadhur89@gmail.com
[1]Chambers, Chapple, Moon & Sullivan (2003).

challenges. It is therefore, necessary to define the responsibilities for organisations towards society and the environment in terms of the economic, legal, ethical and discretionary expectations that society has on organisations at a given point in time.[2]

This article aims to share the practice of CSR in developed countries and how developing countries need to be aligned to these requirements in order to remain sustainable. Legislative controls, cost savings, gaining a competitive edge, meeting customer demand, enhancing environmental efficiency, building employee awareness, managing risks, and improving investor relations are some of the primary reasons for organisations to engage in sound environmental practices was further enhanced by Graci & Dodds; Kang, Lee & Huh; Rahman, Reynolds & Svaren.[3]

There is a moral obligation for organisations to ensure that CSR initiatives are implemented and adopted. In order for this moral obligation to be achieved, organisations need to work collaboratively with other stakeholders like the government and its suppliers in terms of enforcing stringent adherence to CSR initiatives and using supplies that contribute to conservation savings.

Corporate Social Responsibility in Developed Countries

Carroll implemented a series of definitions and guidelines as a foundation for CSR which has been cited from 1950s to 1990s representing six decades of CSR developments.[4] He further stated that the sequence included CSR definitions, empirical research, and alternative themes described as social performance, stakeholder theory and business ethics theory. Further to these themes, Carroll identified the gaps that exist when trying to implement CSR in developing countries.[5]

Most organisations that have been classified and labelled as CSR compliant have been driven by investors, companies, campaign groups and consumers based in developed countries. CSR practices are largely practiced in developed countries and are then globalised and shifted to other organisations and social settings through international trade, investment and development assistance.

Organisations engage with various stakeholders i.e., shareholders, employees, customers, suppliers, governments, NGOs and international organisations which are usually important components of the CSR concept followed by developed countries.[6] Many CSR studies have depicted social initiatives as the major responsibility of CSR. According to Birch, social responsibility is more important than an organisation's economic or legal responsibility.[7] He further argued that

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[2]Carroll (1999).
[3]Graci & Dodds (2008); Kang, Lee & Huh (2015); Rahman, Reynolds & Svaren (2012).
[4]Carroll (1999).
[5]Carroll (1999).
[6]Fontaine, Haarman & Schmid (2006).
[7]Birch (2017).

organisations must take an interest in community and social welfare, education and the wellbeing of its employees. McGuire first described the social activities of an organisation and showed that business organisations should act as corporate citizens.[8] In 1991, Carroll revisited his former four-part CSR definition and suggested that the discretionary component was corporate citizenship.[9] Table 1 and Figure 1 below depict the four-part CSR model and its definitions.

Table 1. *Carroll's 4-Part Definition*

Responsibility	Social Expectation	Elements
Economic	Required	Be profitable, maximise sales, minimise cost
Legal	Required	Obey laws and regulations
Ethical	Expected	Do what is right fair and just
Discretionary/ Philanthropic	Desired/Expected	Be a good corporate citizen

Source: Carroll (1991)

Figure 1. *Carroll's four-part model of CSR*
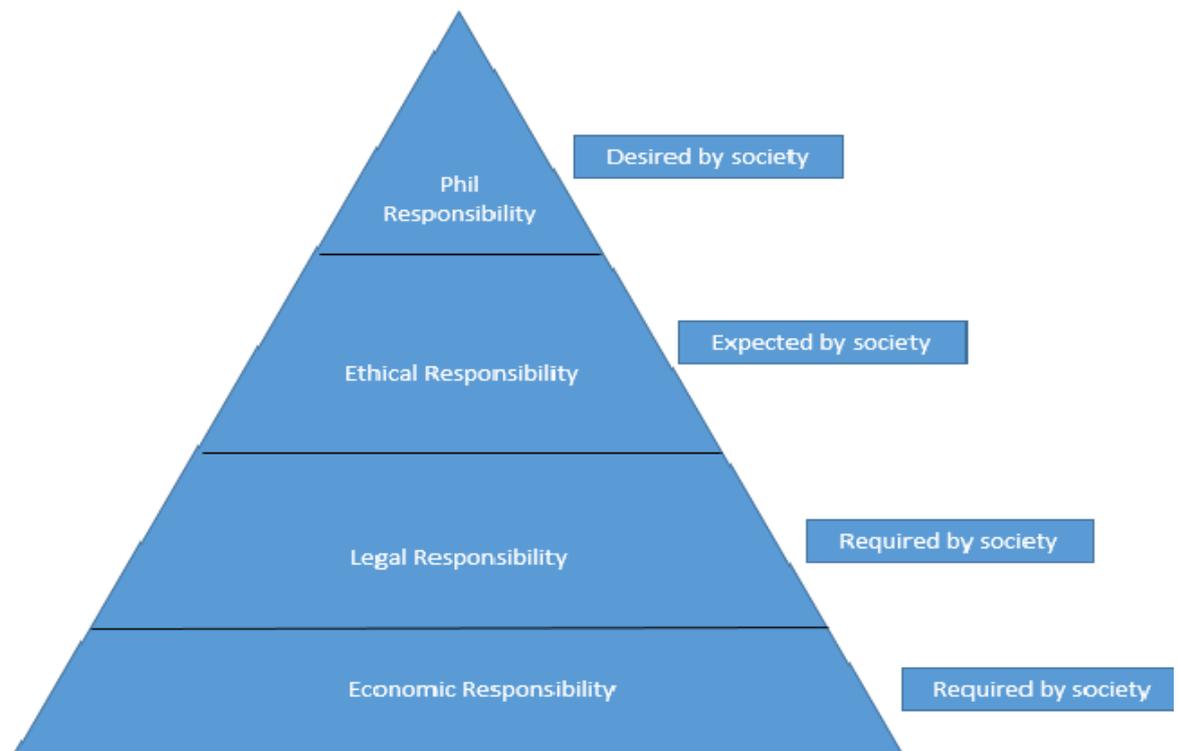
Source: Carroll (1991:42)

Research into the changing dynamics of CSR in developing countries have been relatively scattered across various fields of research. Most research on CSR in developing countries consists of country-specific case studies, while relatively

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[8]McGuire (1963).
[9]Carroll (1991).

few comparative international analyses exist comparing CSR practices in developing countries across the world.[10] Carroll illustrated the CSR standards, principles, and codes which have developed and are still being developed in both developed and developing countries.[11]

In the early 2000s, there was little attention from scholars on the topic of CSR in developing countries[12], as the majority of studies on topics of CSR were focused on comparing the USA and Europe.[13] Evidence suggests that between Europe and the USA, there are substantive differences in the approach that business takes towards CSR-related issues, and that this can be traced back to institutional arrangements.[14] Globalisation has been accredited as one of the main factors in the increasing popularity of CSR around the world[15], including in Africa and Latin America.[16] Considerable evidence on differences between approaches to CSR across countries and regions around the world.[17]

Carroll identified four aspects of CSR: economic, legal, ethical and discretionary.[18] Based on these elements, a socially responsible company should strive to make a profit, obey the law, be ethical, and be a good corporate citizen. Many scholars have built on Carroll's work and developed these components further.[19] Carroll revisited his four-part definition of CSR in 1991 and depicted the notion of multiple corporate social responsibilities in a pyramid construct.[20] In this pyramid, economic responsibility forms the base, while legal, ethical and philanthropic responsibilities make up the higher levels of the pyramid. This is depicted in Figure 1 above.

The concept of CSR has been developed primarily in Western countries. There are numerous hurdles to achieving CSR, particularly in many developing countries where the organisations, standards and demand system, which are significant elements to CSR are fairly weak.[21] A study by Jamali highlighted the observation that there are various CSR plans developed in Western countries that can be modified to fit the context of developing countries.[22]

The practice of CSR has been adopted by developed countries, such as the USA and the UK[23] but it is not evident or clear whether it translates easily into developing or non-Western countries,[24] hence, the developing countries need to

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[10]Welford (2005).
[11]Carroll (2016).
[12]Birch & Moon (2004); Chapple & Moon (2005).
[13]Maignon & Ralston (2002); Matten & Moon (2008).
[14]Gond, Kang & Moon (2011); Matten & Moon (2008).
[15]Scherer & Palazzo (2011).
[16]Higgins & Debroux, (2009).
[17]Williams & Aguilera (2008).
[18]Carroll (1979).
[19]Carroll & Brown (2021); Lu, Ren, Rong, Ahmed & Streimkis (2020); Lantos (2001); Masoud (2017) & Wood (1991).
[20]Carroll (1991).
[21]Kemp & Unies (2001)
[22]Jamali (2007).
[23]Chambers, Chapple, Moon & Sullivan (2003).
[24]Ertuna, Karatas-Ozkan & Yamak (2019); Jamali, Karam, Yin & Soundararaian (2017); Jamali, Makarem & Will (2019).

enforce stringent controls, policies and guidelines to ensure CSR is up to world standard if they wish to remain sustainable in the industry where they operate.

Canada, USA and the European Union (EU) are among the most developed nations in the world.[25] Their trade and developed industries put them on top of the world's list in terms of per capita income. Ironically, it also places them at the top in terms of pollution. However, it is difficult to get them to make concrete commitments to reduce environmental degradation because it will affect their industrial output. It is important for developed countries to take a good look at the harmful effects of environmental degradation in their organisation so that it becomes easier for them to comply. Manikum further stated that over a hundred million people in North America and the EU are exposed to unsafe air. Incidents of diseases like asthma are rising with coastal ecosystem disruptions due to excessive use of fertilisers in the developed world. These are some of the dangers arising from environmental degradation. Other threats result from biological contamination and trade associations with the third world. This is one of the reasons why it is important for trade and industry in the developed countries to pay greater attention to environmental issues. It will directly and adversely impact their societies and localities. There is, therefore, a need for governments and businesses to interact more closely to see better results environmentally. This implies determining whether all countries, both developed or developing, face similar issues which need to be closely monitored and best practices need to be adopted so that organisations remain sustainable in the industries in which they operate.[26]

Corporate Social Responsibility in Developing Countries

CSR agendas in developing countries have been less visible internationally and have often not been considered CSR-compliant. In the second decade of the 21st century, governments, companies and NGOs in many developing countries have included Organisation for Economic Cooperation and Development (OECD) driven initiatives into CSR agendas.[27] The OECD is an intergovernmental economic organisation with 36 member countries, founded in 1961 to stimulate economic progress and world trade. It is a forum of countries describing themselves as committed to democracy and the market economy, providing a platform to compare policy experiences, seeking answers to common problems, identifying good practices and coordinating domestic and international policies of its members. Most OECD members are high-income economies with a very high Human Development Index and are regarded as developed countries.[28] In many cases, these CSR initiatives have built on long-standing traditions of philanthropy and concerns have emerged about countries such as China, India, South Africa, the Philippines and Brazil. Governments of some developing countries facing major social challenges have engaged organisations in meeting these challenges, such as

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[25]Manikum (2010).
[26]Manikum (2010).
[27]United Nations (2007).
[28]OECD (2018).

with BBBEE in South Africa, or presidential encouragement of business efforts to tackle poverty in the Philippines.[29]

Governments of some major developing economic powerhouses such as China have undertaken a variety of initiatives to ensure the impact in their countries are tailored to international and social interests. The challenge is to do so in ways that actively support sustainable development. Chinese hotel industry has developed rapidly over the past three decades, largely as a result of it being one of the industries initially opened to foreign investments in the 1980s. CSR efforts are major concerns for hotels and have been addressed by many hotel operators in China.[30] It was further stated that organisations should devote CSR initiatives to stakeholder rather than environmental concerns and societal obligations, i.e., support for NGO operations, commitment to sustainable growth or contributions to social wellbeing. This recommendation differs as most organisations focus on green initiatives and environmental protection practices, e.g., pollution levels.[31]

In developed countries, there is an increasing recognition among companies that a 'one-size-fits-all' approach to CSR in operations around the world is ineffective in addressing organisational drivers for socially responsible behaviour. An adaptable approach assists in focusing on issues of greater importance in developing countries including the value of sustainable local initiatives and the role of business in poverty reduction and health services.[32]

Many studies have highlighted that developed countries like the USA, UK and many EU countries have strong concepts and theories of CSR.[33] These countries have developed CSR frameworks, standards, theories and principles internationally and have been adopted by organisations in the developed countries. These standards and principles have been criticised due to their limited international adaptability.[34] It has been argued that the accepted practice of CSR varies considerably between different countries. Chapple and Moon supported this argument by describing the discrepancies in CSR practices among seven Asian countries.[35] Their analysis of website reporting of CSR in these countries confirmed that there is no single pattern of CSR in Asia. Therefore, they suggested that CSR is dependent on factors relevant to each country and differs from country to country based on various elements i.e., culture, education around the topic of CSR and country laws and regulations.

An integrative approach, related to sustainability and stakeholder theories, deals not only with financial results, but also with employee satisfaction and meeting the needs of employees, clients, society and managers, which allows for a corporate image of social responsibility.[36]

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[29]United Nations (2007).
[30]Liu, Wong, Shi, Chu & Brock (2011).
[31]Liu, Wong, Shi, Chu & Brock (2011).
[32]United Nations (2007).
[33]Crane & Matten (2007).
[34]Burrit, Christ Rammal & Schatlegger (2020); Lindgreen, Swaen & Campbell (2009); Sharma & Choudhury (2021).
[35]Chapple and Moon (2005).
[36]Crane & Matten (2007).

Cultural traditions strongly affect CSR implementation in organisations. CSR and philanthropy are closely related in developing countries largely due to their cultural traditions.[37] Culture is heavily dependent on the religion followed. Other authors have stated that cultural differences are the major factor behind these variations, while the level of development of a country may be a key indicator.[38]

A considerable amount of CSR literature has been published on international CSR discrepancies;[39] CSR applications[40] and the development of CSR frameworks for developed countries.[41] However, there is little evidence related to CSR frameworks, indices and standards for developing countries. Conversely, researchers have pointed out that CSR provides many intangible advantages such as market reputation, employee satisfaction, customer satisfaction, government support and growth and sustainability.

It can be argued that organisations that implement CSR programmes obtain business benefits[42] such as an enhanced corporate image and reputation,[43] increased sales and customer loyalty; increased productivity and quality; reduced complexity and costs; better control and management of risks; a better capacity to attract and retain employees; and higher employee motivation. These benefits have been seen in organisations in developing countries that have applied CSR concepts, and in the long term, this may enhance CP.[44] However, no direct evidence is available to prove that companies can benefit from implementing CSR plans in developing countries.

In addition to proving the benefits of CSR, companies in developing countries face a major problem for the implementation of CSR plans, in that they lack a reasonable framework to assess their effectiveness. There is little evidence to show that organisations in these countries have employed CSR plans based on international CSR standards, policies and principles which does not make for ease of comparison. Several studies have found that cultural differences are the major limitation to adopting international CSR standards in the developing world.[45] In addition, these authors have argued that there are many differences among the developing countries themselves, and hence framework development is a problem. Therefore, care and attention are needed when using the term CSR especially when discussed in the context of developing countries. Despite this, Visser introduced a common CSR framework for Asian and African countries based on Carroll's CSR pyramid concept. Accordingly, the organisation's first obligation is economic responsibility, the second is philanthropic, the third is legal and the fourth is discretionary responsibility.[46]

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[37]Visser (2007).

[38]Burton, Farh & Hegarty (2000); Chapple & Moon (2005); Fiorentini (2020).

[39]Andersen & Høvring (2020).

[40]Carroll (1979); Jamali & Carroll (2017).

[41]Ali, Frynas & Mahmood (2017).

[42]Porter & Kramer (2002).

[43]Schwaiger (2004).

[44]Rais & Goedegebuure (2009); Ruf, Muralidhar, Brown & Janney (2001).

[45]Chambers, Chapple, Moon & Sullivan (2003); Iyer & Jarvis (2019); Welford (2005); Baughn, Bodie & McIntosh (2007).

[46]Visser (2007).

Environmental issues are basic problems in the developing world at present because countries have larger populations and more industries that pollute the environment than countries in the developed world. Dahlsrud stated that 97% of CSR definitions include different CSR dimensions.[47] Organisations should use these dimensions when they define CSR. Chand elaborated on the different dimensions of CSR that organisations can adopt.[48] The CSR agenda can be broadly divided into its internal and external dimensions as depicted in Table 2 below.

The dimensions depicted above should be embedded even in developing countries. Developing countries adopting external and internal CSR dimensions invite surprised reactions when it is questioned and yet there are countless examples of how developing countries are proving themselves highly adept at delivering the so-called triple bottom line of sustainability.

The ethical responsibilities enjoy a much higher priority in Europe than in the USA. In developing countries, however, ethics seems to have the least influence on the CSR agenda.[49] This is not to say that developing countries have been untouched by the global trend towards improved governance.[50] In fact, the 1992 and 2002 King Reports on Corporate Governance in South Africa both led the world in their inclusion of CSR issues.

CSR in developing countries is a rich and fascinating area of enquiry, which is becoming ever more important in CSR theory and practice. Since it is profoundly under researched, it also represents a tremendous opportunity for improving our knowledge and understanding about CSR. The focus on CSR in developing countries can be a catalyst for identifying, designing and testing new CSR frameworks and business models for future developments.

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[47]Dahlsrud (2008).
[48]Chand (2006).
[49]Crane & Matten (2007).
[50]Reed (2002).

Table 2. *Internal and External Dimensions*

Internal Dimensions	
Human Resource Management	Human resource management is part of CSR. This will include all workplace-related issues such as levels of salaries, timely disbursal of wages, administration of benefits, issues related to working hours, and quality of work.
Health and Safety at Work	There is increasing pressure to recognise corporate responsibility towards worker's health and safety. This is of particular importance when workers are exposed to hazardous materials or when they have to work in potentially dangerous working conditions.
Adaptation to Change	We live in an ever-changing world and it is the responsibility of the employer to prepare the employees to meet and deal with the changes. When an organisation is going through a phase of rapid automation or change, the employer may be expected to help train its employees to meet the new challenges faced due to this change of technology.
Management of Environmental Impact and Natural Resources	Companies have to be very careful while utilising natural resources. Even when they have a license or mandate to use a particular resource, society does expect them to be judicious and restrained while using them. Entrepreneurs have to be particularly careful while using shared resources. For example, many factories may be using water from a river that is also the source of water for a nearby village or town. The factory might even be disposing its industrial waste into the very same river, which is compounding the problem.
External Dimensions	
Local Community	There is a very complex interrelationship between a corporate and the community around which its activities are centered. At the least, the company may be expected to be part of the local economy by providing jobs, consuming local products and services, and contributing to local taxes.
Business Partners, Suppliers, and Consumers	An organisation is expected to be fair and honest in its dealings with suppliers and consumers, it is also expected to promote an honorable code of conduct amongst its business partners and supplier. Nike had to face when the exploitative labour practices of its suppliers came to light.
Human Rights	The organisations record on human rights is very important for its positive public image. Very few entrepreneurs can afford to carry an image of direct abuse of human rights. Corporate world would avoid supporting an administration that has a past history of human rights abuses. That is one of the reasons why many large companies are wary of identifying themselves closely with the Chinese government.
Global Environmental Concerns	Many organisations are notorious for their adverse impact on the environment, are going out of their way to prove their environmental credentials. Chevron, British Petroleum, and other fossil- fuel companies constantly advertise their efforts to encourage the use of alternative clean fuels and sustainable technologies.

Source: Chand (no date)

Roles of Business Organisations

All organisations whether for-profit or non-profit have a role to play within society in the countries where they operate. Businesses are run by people to produce goods and services for society which they then sell to customers in order to make a profit. This profit is used as a return to investors, to invest in new technologies and new products, to meet the wage and career expectations of employees and pay taxes and make other contributions to government, as specified by legislation. In brief, without profit there is no business, and without business there is no wealth creation in society. [51]

Noeiaghaei (2009) mentioned that focus on CSR, environment and sustainability have been on rise.

Modern organisations are supposed to be aware of these issues. Most international and multinational companies have rules and regulations to comply with and are expected to meet society's expectations with regard to the environment and ethics. CSR is an important issue in developed countries and multinational companies that are choosing to become established in developing countries have realised the importance of CSR in global business platform. All the companies wanting to enter the international trading and business networks should act responsibly regarding the environment and society and adopt CSR initiatives.

Business organisations have many responsibilities to their societies which is important to promote community development. These include meeting the increasing societal expectations of business, reducing the power and scope of government, globalisation and heightened media reach. A sequence of corporate scandals has undermined confidence in the integrity of corporations, financial institutions and markets.[52] As a result, management may choose to implement CSR concepts even if they do not improve financial performance. Global organisations such as the UN expects to implement the goals of the "Millennium Development": a world with less poverty, hunger and disease, greater survival prospects for mothers and their infants, better-educated children, equal opportunities for women and a healthier environment.[53]

As a result, much of the CSR discourse and research in Africa is focused on ethics, anti-corruption measures and counteracting weak public service delivery in key sectors such as healthcare and education.[54] Legislation and enforcement are poor in developing countries.[55]

CSR in Africa is most often associated with medium to large organisations, and predominantly with international or large foreign investors. Given the absolute wealth of these organisations in comparison to the poverty of the countries and societies in which they are operating, CSR can be a way to counteract negative

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[51]Noeiaghaei (2009).
[52]OECD (2004); Smith (2003); Van Driel (2018).
[53]United Nations (2006).
[54]Hamann, Woolman & Sprague (2008); Imani Development (2009); Visser, Mcintosh & Middleton (2006); Zimmer & Rieth (2007).
[55]Hagen-Zanker, Mosler Vidal & Sturge (2017).

perceptions of business, as well as a way to make a genuine difference to social and environmental challenges.[56] As a result, CSR is seldom related to the organisation's core business, but rather tends to be positive payback philanthropy with public relation benefits. Instead, CSR activities and projects in Africa are mainly focused on creating a positive corporate image, as well as addressing weak public sector service delivery in the areas of healthcare, mainly HIV/AIDS, education or labour skills development and the prevention of child labour.[57] CSR is a particularly prominent theme among mining, oil and gas companies in Southern Africa because of their significant social and environmental impacts, although telecommunications companies have gained a high profile more recently.[58] Defining a comprehensive model for CSR in Africa is problematic because of the many differences in culture and demands.

As per the report published by Näringsliv, good profitability, environmental accountability and social responsibility are all connected.[59] If profitability is ignored, it will be difficult in the long term to finance environmental improvements and responsibilities towards the community. If the environment is ignored, companies risk their reputation, customers and business options, all affecting profitability. If companies ignore their social responsibilities regarding human resources issues, for example, they may lose skills, which would also affect profitability. These efforts involve every segment of society. CSR is the way in which businesses work towards sustainable development.

Businesses have always played a key role in the economic and social development of the communities in which they operate.

Business firms try to develop their businesses using the business and corporate strategies such as product differentiation, cost focus and cost leadership. Moreover, they are interested in establishing CSR programmes as a business strategy.[60] Many companies in developing countries such as India, Bangladesh, Pakistan and Sri Lanka have established CSR programmes as a response to their frustration with the existing CSR activities. Sood and Arora, argued that the motivation for social responsibility activities depends on an organisation's leadership and the orientation of the organisation's senior management.[61] Therefore, CSR is becoming an important theme for improving the relationships between stakeholders and business organisations in the developing world and should be adopted more widely.

CSR relates to an organisation's obligation to be accountable to all of its stakeholders in all its operations and activities with the aim of achieving sustainable development not only in the economic dimension but also in the social and environmental dimensions.[62] Today, it is commonly known that sustainable development is more than just environmental conservation of a natural area, but

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[56]Visser & Tolhurst (2010).
[57]Sorour, Boadu & Soobaroven (2020).
[58]Hamann & Kapelus (2004).
[59]Näringsliv (2004).
[60]Mohr, Webb & Harris (2001).
[61]Sood & Arora (2006).
[62]Tamvada (2020).

that is must also address the set of criteria or principles that define the conditions for its achievement as an organisation and it should address the following[63]:

- Protect and conserve sustainable resources
- Adopt a multi-stakeholder approach
- Be environmentally responsible
- Maintain the wellbeing and involvement of the local population
- Practice economic benefit
- Have a long-term view
- Adopt a triple-bottom line approach (environmental, social and economic); and
- Government must play a leadership role (i.e., impose a 'greater good' approach).

Business leaders and management in general understand CSR as a response to business failures that have accompanied the surprising growth in size, impact and power of modern organisations.[64] While modern management has created great efficiencies, it has also led to a weakening of individual responsibility that is generally only visible when business gets into conflict.

Business leaders deal with CSR issues through professional business organisations such as the GRI, the UN Global Compact and the World Business Council for Sustainable Development.

Cadez and Czerny stated that it is a consistent finding in survey research that better performing firms with respect to the object of enquiry are more likely to respond than lower performing firms.[65] CSR reporting in most jurisdictions is not mandatory and poses a potential problem.

The theoretical View of CSR in developing Countries

Carrol's CSR model was designed for the developed countries.[66] Visser researched the state of CSR in Africa, using Carroll's (1979) CSR pyramid in his analysis and suggested that the order of the pyramid does not apply in Africa.[67] Visser revised Carroll's CSR pyramid, as shown in Figure 2, and replaced discretionary responsibilities with philanthropic responsibilities. The basis of this revised pyramid was the economic grouping, forming the foundation on which the other three categories rest. Visser foresaw philanthropic responsibilities as following basic economic responsibility; only then could legal and ethical responsibilities follow, and he proposed several reasons why philanthropy should take precedence, namely, Africa's problematic socioeconomic conditions, its dependence on foreign

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[63]Tuan (2011).
[64]Ali (2017).
[65]Cadez & Czerny (2016).
[66]Matten & Crane (2005); Visser (2006).
[67]Visser (2006).

aid, and the fact that CSR in Africa was still at an early stage.[68] Legal infrastructure is poorly developed in Africa; hence, it is a less demanding driver of CSR. Visser concluded that CSR could not be generalised to different countries according to the order originally proposed in Carroll's pyramid model, and that the relative priorities of the different types of CSR depended greatly on the local cultural context.[69] An increasing amount of evidence suggests that in developing countries, CSR practice is focusing on philanthropic responsibilities.[70]

Visser suggested ten major drivers that characterise CSR in these contexts and divided these drivers into two groups: internal and external, as shown in Figure 3 below.[71] He considered that internal drivers represent pressures from within a country, such as cultural traditions, political reform, socioeconomic priorities, governance gaps, crisis responses and market access. On the other hand, external drivers represent the international standards, investment incentives, stakeholder engagement and supply chains, which tend to have a global origin.

Figure 2. *CSR Pyramid for developing Countries*
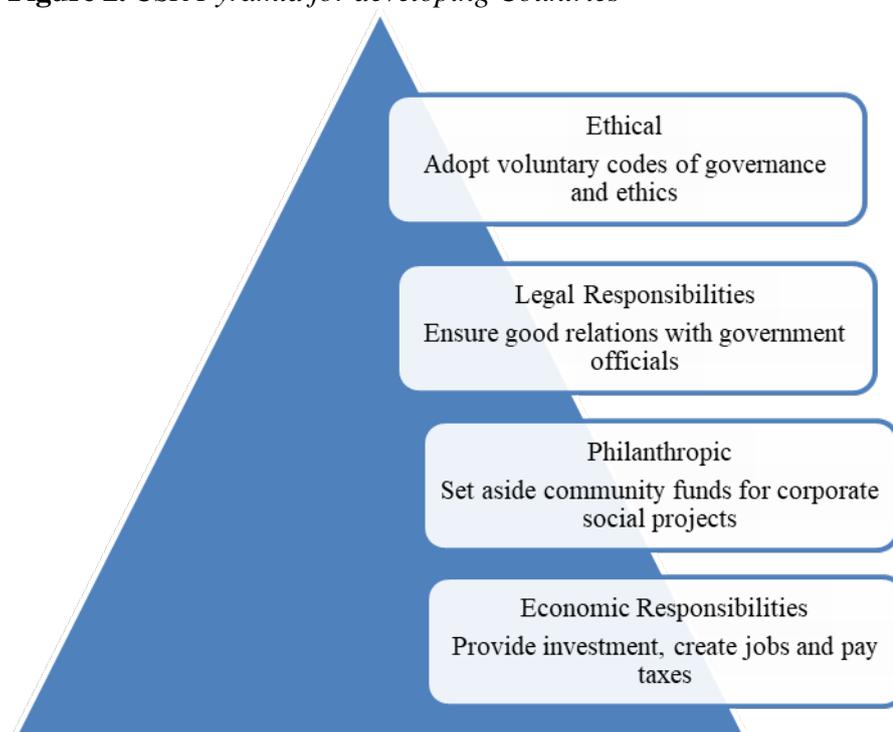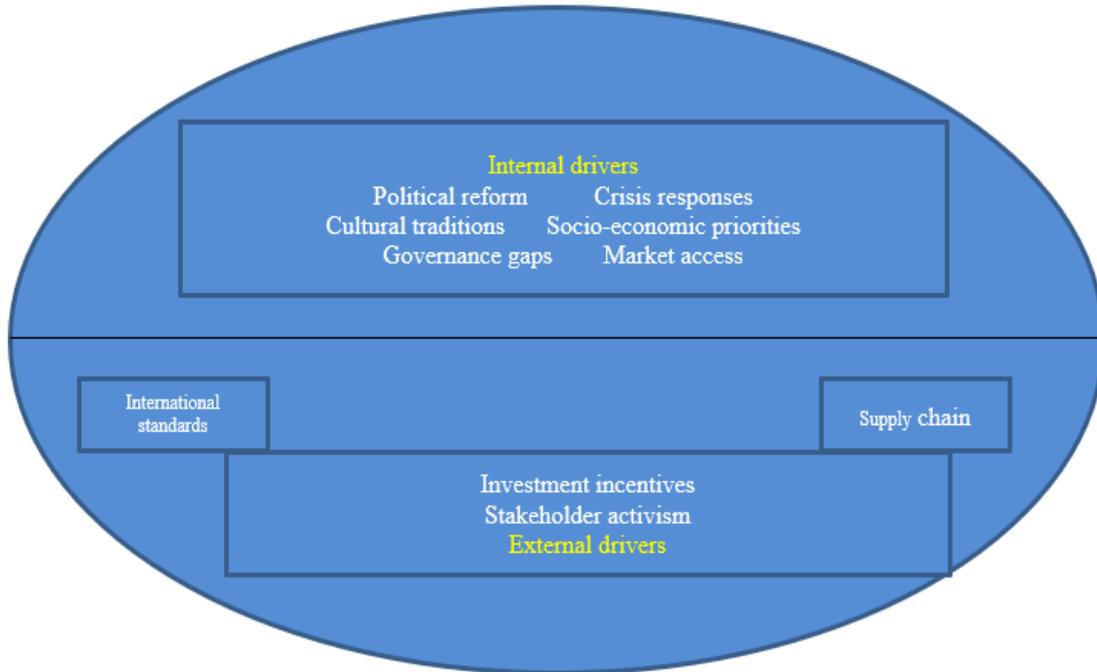

Source: Adapted from Visser (2007)
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[68]Visser (2005).
[69]Visser (2006).
[70]Jamali & Mirshak (2007); Visser (2008).
[71]Visser (2007).

Figure 3. *Drivers of CSR in developing Countries*

Source: Adapted from Visser (2007)

In an African context CSR is framed by socio-cultural influences such as communalism, ethnic-religious beliefs and charitable traditions.[72] Consequently, Visser suggested that the value-based traditional philosophy of African humanism is what strengthens much of the modern approaches to CSR in the African continent.[73]

There are numerous obstacles in trying to achieve CSR, particularly in many developing countries where the institutions, standards and regulatory demands, which give life to CSR in developed countries, are relatively weak.[74] Research conducted by Jamali highlighted that there are various CSR plans developed in Western countries that can be modified to fit the context of developing countries.[75]

Among the benefits arising from being socially responsible, one important argument for addressing CSR is its business case, or more specifically, the relationship between CSR and corporate competitiveness.[76] The implementation of CSR practices may increase the possibilities for profitability, reduce risks, and improve financial investing and commercial benefits for all stakeholders. However, available studies have focused on CSR in the developed countries rather than the developing countries[77] hence, the developing countries may not have the advantage in terms of extensive CSR implementation. Nicolaides conducted a study to

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[72]Burton, Farh & Hegarty (2000).
[73]Visser (2007).
[74]Kemp & Unies (2001).
[75]Jamali (2007).
[76]Porter & Kramer (2002).
[77]Belal (2008); Dobers & Halme (2009).

examine the idea of ethically driven CSR in the context of stakeholder theory and sustainable development in the current digital world. The study focused on event businesses, which are often compelled to cultivate strong cultures of ethical CSR merely because it is the 'right' thing to do, rather than just to advance their strategic goals.[78] Ethical CSR should be motivated by real virtue and a desire to reflect society's moral ideals.

Skills development and basic education still remains a challenge and is a serious problem in Africa. Both these issues are important to economic growth and poverty reduction, but the monetary and administrative scope of African states to meet these goals is limited. The presence of HIV/AIDS and its damage to the labour force only serve to increase the problem.[79] According to Visser and the UNDP, developing countries are defined as less developed nations with a relatively low per capita income.[80] Many African, Asian and Latin American countries fall into this category and are trying to overcome these problems by improving their political, financial, education, labour and cultural systems.[81] Accordingly, the focus of most CSR studies in developing countries has been the Asian, African, Middle Eastern and Latin American regions.[82]

Since the theory of CSR was introduced in the developed world, it cannot be directly adopted by the developing world. CSR may also be seen as an enabler for companies in developing countries trying to access markets in the developed world. Nyuur.Ofori & Amponsah identified competitive advantage in international markets as one of the key drivers for CSR in Central and Eastern Europe and Asia.[83]

The Different Views on CSR

It is widely acknowledged that the study and practice of CSR is more advanced in developed countries as in the developing countries. Academically, very little is known on the practice of CSR in developing countries.[84] However, in developing countries CSR plays a role in philanthropy, which is identified by CSR scholars.[85] Uriarte demonstrated using data from 14 Asia-Pacific countries, which included the five South-East Asian developing countries of Indonesia, Malaysia, the Philippines, Singapore and Thailand. According to the Asia-Pacific Economic Cooperation report CSR in the APEC region, the following similarities were noted in CSR practices and activities carried out in the countries of the Asia-Pacific region.[86]

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[78]Nicolaides (2017a).

[79]Johanson & Adams (2004).

[80]Visser (2008) and the UNDP (2006).

[81]Whitley (1999).

[82]Belal & Momin (2009).

[83]Nyuur, Ofori & Amponsah (2019).

[84]Jamali & Mirshak (2007).

[85]Uriarte (2008).

[86]APEC (2006).

Despite the overall similarities, there are distinguished differences between the practices of the developed countries and those of the developing countries. Maignan and Ralston found that organisations in different countries differs in the extent to which CSR is reported.[87]

Baughn, Bodie and McIntosh compared CSR policies and practices in Asia with those of the U.S., Europe and Australia.[88] Based on Welford's study, they showed that fewer policies and practices were implemented in the developing world.[89] Their study highlighted the policy differences between European and Asian companies including those relating to fair wages, freedom of association and equal opportunities for employees. Further, Baughn, Bodie & McIntosh stated that philanthropic policies were common in North America, less popular in Europe and least used in the Asian region.[90] Ramasamy and Ting argued that CSR was less popular in the developing world than the developed countries.[91] They also reported that the level of CSR awareness in Malaysia was generally lower than in Singapore. Rathnasiri noted that many companies in Sri Lanka did not understand CSR but that philanthropic and community development were widely known and implemented in Sri Lankan organisations.[92] Baughn et al. further pointed out that the philanthropic and community development was not new to Asia and such CSR activities were conducted under a variety of names, including donations and social charity giving.[93]

It is generally acknowledged that CSR is more often implemented and studied in developed countries such as the USA, Canada, Australia and the UK. For this reason, the theory and practice of CSR in developing countries such as Asia, Africa and Latin America still needs to be discussed and debated.

Researchers in developing countries began to examine the concept of CSR in more detail. Of particular interest was whether, and to what extent[94], prevailing Western notions of CSR could be implemented in developing countries[95] and whether CSR had positive business benefits.[96] Although various stakeholders have pushed organisations to implement CSR in developing countries, it seems many organisations do not have sufficient knowledge to articulate it.[97] There are no accepted rules in developing countries to enforce stakeholder demands.[98] Other researchers suggest that senior management's lack of understanding about the benefits of CSR prohibits its implementation.[99] Blowfield and Murray agreed that

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[87]Maignan & Ralston (2002).

[88]Baughn, Bodie & McIntosh (2007).

[89]Welford's (2005).

[90]Baughn, Bodie & McIntosh (2007).

[91]Ramasamy & Ting (2004).

[92]Rathnasiri (2003).

[93]Baughn, Bodie & McIntosh (2007).

[94]Dober & Halme (2009).

[95]Jamali (2007).

[96]Dutta & Durgamohan (2008).

[97]Fernando (2007).

[98]Blowfield (2004); Chambers, Chapple, Moon & Sullivan (2003); Chapple & Moon (2005); Thorpe & Prakash-Mani (2006); Visser (2008).

[99]Agarwal (2008); Fernando (2007).

there were no generally accepted rules in developing countries to enforce stakeholder demands; hence, it is difficult for organisations to adopt CSR initiatives when there is no legal enforcement.[100] There are expectations that business organisations need to find solutions to the main social and environmental challenges, such as water accessibility and affordable health care. Evidence of weak legal enforcement and issues around implementation by authorities at different levels abounds, yet at the same time, it is believed that the law by itself cannot define everything that society currently expects companies to take responsibility for. There is a need for greater collaboration between organisations, government and society in developed economies.

Stakeholders and organisations have poor and insufficient information about the applicability of many features of CSR in developing countries. Furthermore, this information comes from global institutions such as UN Global Compact, and GRI, which have supported the development of many CSR plans. The UN Global Compact has introduced ten principles (listed in Table 3 below), which are used in both developed and developing countries as a foundation for applying CSR in an organisation.

Table 3. *Ten Principles of the UN Global Compact*

UN Global Compact Themes	Principles
Human Resource	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights Principle 2: make sure that they are not complicit in human rights abuses.
Labour	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining. Principle 4: the elimination of all forms of forced and compulsory labour. Principle 5: the effective abolition of child labour; and Principle 6: the elimination of discrimination in respect of employment and occupation.
Environment	Principle 7: Businesses should support a precautionary approach to environmental challenges. Principle 8: undertake initiatives to promote greater environmental responsibility; and Principle 9: encourage the development and diffusion of environmentally friendly technologies.
Anti-corruption	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

Source: UN Global Compact (2018)

The study of the relationship between CSR and CP is significant because if it is found that the relationship is positive, then this will provide support to

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[100]Blowfield & Murray (2014).

organisations considering adopting CSR initiatives. This will feature as an attractive means to entice more organisations to start adopting CSR practices.

Pasquali stated that more and more organisations are requiring their stakeholders to provide proof of their CSR performance.[101]

Sustainability disclosure was once for a few unusually green or community driven organisations; today, it is a best practice employed by companies worldwide. A focus on sustainability helps organisations manage their social and environmental impacts and improve operating efficiency and natural resource ownership, and it remains a vital component of shareholder, employee, and stakeholder relations. It is clear that sustainability reporting is here to stay.

The benefits of sustainability reporting go beyond relating firms' financial risk and opportunity to performance along Environmental Social Governance (ESG) dimensions and establishing their license to operate. Sustainability disclosure can serve as a differentiator in competitive industries and foster investor confidence, trust and employee loyalty.

In an article, written by Visser called "cradle to cradle" means that organisations adapt, promote and mainstream a circular economy approach which relies on sustainable production as a key link in an organisation.[102] He described moving from an old industrial model, in which we take, make, use and waste, to a new "syndustrial" model (designed for industrial and ecological synergies), in which we borrow, create, benefit and return. This is illustrated in Figure 4 below.

Figure 4. *Syndustrial Model*
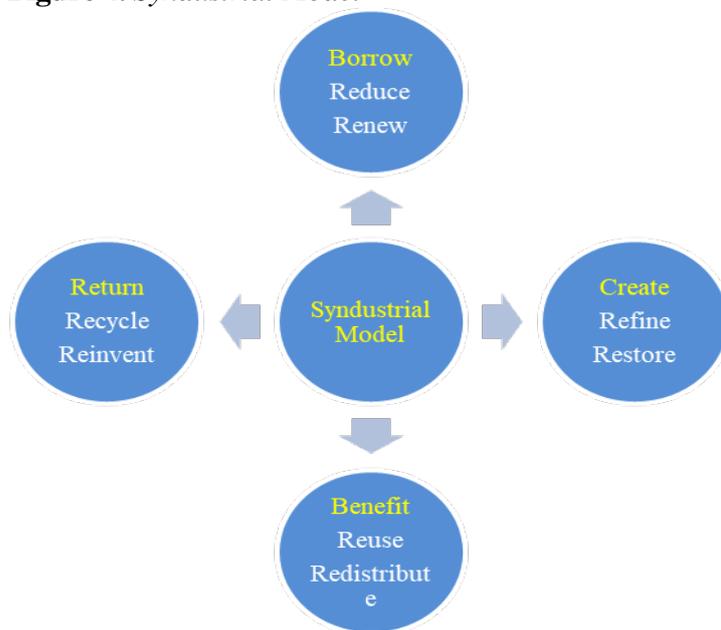
Source: Visser (2017a)

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[101]Pasquali (2011).
[102]Visser (2017b).

In the old linear industrial model, business and consumers take, make, use and waste. Organisations take by depleting non-renewable resources, over-using renewable resources and by striving for limitless economic growth by producing any products and services that the market demands and persuading customers to buy and consume more. Organisations use by buying more than needed, leading to over-consumption and by individually owning what could be shared. Finally, organisations waste by turning consumed products into trash and pollution and by creating toxins and impacts that harm people and nature.

By contrast, in the new circular "syndustrial" model, in which we design for industrial synergy, business and consumers borrow, create, benefit and return. We borrow by conserving all natural resources and increasing renewable resource use; and we create by designing and making products with no negative impact and innovating products with positive impact. This new model illustrates the way forward.

Corporate Social Responsibility and Company Performance

CSR is predominantly considered a Western occurrence due to the strong institutions, standards and appeal systems of the developed nations, which are weak and misunderstood in the developing countries.[103] Such weak standards pose a considerable challenge to organisations practising CSR in developing countries. The relationship between CSR and CP has attracted much awareness and interest among researchers. However, there are few empirical research studies which have considered the relationship between CSR and CP in the context of developing countries.[104]

Mishra and Suar mentioned that the main problem of CSR studies in developing countries can be attributed to a lack of appropriate measures of CSR.[105]

A study by Rais and Goedegebuure examined CSP and CP in 101 Indonesian companies in the manufacturing industry.[106] They examined stakeholder relations as a solid measure of CSP[107] and its impact on CP. They found that the stakeholder relationship is a meaningful measure of social performance.

Su, Pan and Chen examined the effect of CSR on customers' attitude and behavioural reactions, two variables that are strongly associated with a firm's social and economic success.[108] Additionally, the authors examined the generality of such an effect across other customer groups. The findings indicate that CSR has a favourable effect on perceived company reputation and customer satisfaction, which in turn impacts consumer commitment and behavioural reactions substantially (i.e., loyalty intentions and word-of-mouth). Perhaps more significantly, CSR is not universally embraced by all consumer groups. Consumer income, in

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[103]Chapple & Moon (2005).
[104]Mishra & Suar (2010); Rais & Goedegebuure (2009).
[105]Mishra & Suar (2010).
[106]Rais & Goedegebuure (2009).
[107]Clarkson (1995).
[108]Su, Pan & Chen (2017).

particular, seems to influence the connection between CSR and perceived reputation. The authors specifically stated that the favorable impact of CSR on perceived company reputation was particularly pronounced among higher-income individuals.

Furthermore, Florencio, Junco, Verdugo & Díaz conducted a study with the goal of highlighting the connection between CSR and trust, image, and loyalty, as well as analysing the mediating function of trust.[109] He found that CSR affiliation has an effect on just not customer loyalty and perceptions, but also on their trust. Additionally, this research demonstrated that the existence of trust as a mediator between CSR and brand image and loyalty resulted in greater guest loyalty and a more favourable image. Additionally, the study indicated that organisatons should engage in socially responsible activities and take steps to build trust in order to enhance their image and loyalty.

Liu, Wong, Shi, Chu & Brock performed three tests to ascertain customer reactions to the cessation of a CSR activity. The researchers examined the impact of start and cessation, self-serving vs public-serving cessation, and passive versus proactive cessation.[110] They found that contemplating CSR termination produces quantifiable findings that may be used to guide choices about whether to continue or discontinue a CSR activity. Additionally, they found that although participating in a public service CSR activity improves. Intentionally enhancing the corporate image via a short-term CSR activity without a strategy for its termination may have the unintended consequence of eroding image. This article analyses the correlation between CSR and CP for organisations and whether CSR initiatives contribute to the sustainability of the organisation.

The Research Gaps Present in the Literature

Based on the literature reviewed in this article, it is evident that CSR in developing countries is related to three major areas: the extent and level of CSR implementation, managerial perspectives and stakeholder's perspectives. Research has identified CSR as a win-win strategy for business and society as indicated in the preceding section. These benefits have been identified by the developed world, and while the benefits of CSR are being encouraged in the developing world, many of these countries still lack a clear understanding of CSR. Researchers have indicated that characteristics of CSR in developing countries are different from those in the developed countries.[111] In addition, Chapple and Moon reported that each developing country, even within the same region, tends to have different CSR patterns.[112]

Furthermore, Farrington, Curran, Gori, O'Gorman & Queenan, carried out a systematic literature review and evaluated the trends, and inconsistencies in the

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[109]Florencio, Junco, Verdugo & Díaz (2018)
[110]Liu, Wong, Shi, Chu & Brock (2014).
[111]Visser (2007).
[112]Chapple & Moon (2005).

research on CSR practices.[113] The research identified that there are inconsistencies in the way the financial effect of CSR is reported. In other words, it was identified that more studies are necessary in order to re-evaluate the CSR idea for organisations in developing countries and to assess the efficacy of CSR operations in the context and availability of resources. Moreover, CSR is a value-creation approach that links businesses and society in a manner that ultimately results in a sustainable world.[114] Governments and society must make it difficult for environmental degradation groups to function. Businesses that choose to implement robust CSR policies and effective codes of conduct will gain a competitive edge whereas businesses that ignore CSR problems will eventually lose momentum and become unsustainable. The critical requirement is for CSR to be accepted at the highest levels of management.[115]

Conclusion

Although there is a lot of literature on the CSR issue in general, not much has been written on the state, effectiveness, and the sustainability of CSR of developing countries and the possible impact of those concerns on stakeholder organisational efficiency, credibility and image in a circular global economy. The importance of the study lies in the analysis of the effects and benefits of the adoption of CSR and its contribution to society and the environment. An increasing connection between sustainability and financial results is identified by the many drivers towards sustainability. CSR-practising companies gain better reputations, boost brand images, increase profits, increase investor visibility and increase customer loyalty. It can also contribute to improved public relations and other advantages, such as saving energy and water usage and increase the retention of the customer because consumers would like to be associated with CSR compliant businesses. Businesses that are considered to be good business citizens are more desirable to potential clients and employees.

Transparency and both internally and externally, are seen as critical for building stakeholders' confidence and corporate credibility. The triple bottom line encapsulates an organisation's economic, social, and environmental responsibilities including CSR. It is intrinsically linked to the concepts and goals of sustainable development and is a performance indicator for businesses that requires public disclosure of social, economic, and environmental indicators of organisational performance. It is also a concept that is closely related to social responsibility in general. Triple-bottom-line reporting is seen as a holistic approach to sustainability and includes a measure of CSR activity.

Historically, it was believed that CSR guidelines were insufficient and discouraged in developing countries from participating in CSR initiatives. The conclusion of this article provides a unique addition to the field of CSR in developing nations, as only a few studies have examined the impacts of CSR in

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[113]Farrington, Curran, Gori, O'Gorman & Queenan (2017).
[114]Nicolaides (2017b).
[115]Nicolaides (2017b).

developing countries; hence, this study contributes to the body of research for developing countries in this area. CSR initiatives empower employees to leverage the corporate resources at their disposal to do good in communities. Formal corporate social responsibility programmes also tend boost employee morale, loyalty, and elevate levels of customer service and invariably also lead to greater productivity in the workforce.

In the future, a new approach to CSR, Systemic CSR or CSR 2.0, is required and it is gradually beginning to emerge. This approach aims at identifying and addressing the root causes of our current unsustainability and irresponsibility, usually by innovating business models, revolutionising systems, goods and services and campaigning for progressive national and international policies. It is a purpose-led, principle-based approach to CSR that the present study is furthering. Finally, this study is making a unique contribution in the domain of CSR in developing countries as only a handful of studies have tested the effects of CSR in developing countries in the various sectors of the economy and therefore it is required that more research and analysis needs to be conducted to further explore the benefits that CSR can offer.

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