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## CORPORATE SOCIAL RESPONSIBILITY - NATIONAL PUBLIC POLICIES IN THE EUROPEAN UNION

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**Abstract:** *Corporate social responsibility has become a well-established concept that designates the voluntary integration by companies of social and environmental concerns in their activities and their relationships with stakeholders. This approach aims to encourage smart, sustainable and inclusive growth, as defined by the Europe 2020 strategy. Indeed, in the first decade of the 21st century, the concept of corporate social responsibility has been increasingly adopted. more and more companies, investors, while civil society, academia and the media have become increasingly familiar with this issue. It is associated with a wide range of meanings. This variety stems from the dynamic, contextual and holistic nature of CSR. Dynamic, primarily because this concept is constantly evolving to meet the changing needs of complex environments. Contextual, therefore, because it is inspired by different historical and cultural traditions and needs to be integrated into them. This feature is particularly evident in Europe, where institutions associated with CSR (so-called „default” CSR) have traditionally existed long before this concept was the subject of explicit debate. Holistically, ultimately, because CSR covers and links together several economic, social and environmental issues. To be achieved, CSR must be an active goal pursued by companies, society and governments. Given the extremely complex nature and adaptability of CSR, governments across Europe are striving to harness their potential to achieve their public policy objectives, as evidenced by the diversity of policy frameworks that promote CSR. Along with the United States, European countries have been among the first in the world to adopt public policies aimed at promoting CSR at the level of their companies. These types of government policies can now be found in all four corners of the world, including Brazil, China and India. Some of the most innovative and well-known CSR policies in the world have come from European countries, such as the United Kingdom, France, and Scandinavian countries.*

**Keywords:** *corporate social responsibility, corporate ethics, company, performance*

**JEL Classification:** *B55, F69, L29*

## **1. Introduction**

The term corporate social responsibility is frequently used. It refers to the obligations of business people to follow policies, to make decisions or to follow directions that are desirable in terms of goals and values for our society. This definition does not imply that business people, as members of society, do not have the right to criticize the values accepted within it and to contribute to their improvement [...] However, we hypothesize that, as subordinates to society, they should not despise socially accepted values or place their own values above those of society. Synonyms for social responsibility are public responsibility, social obligations or corporate ethics. The term Doctrine of Social Responsibility refers to the idea, now widely expressed, that the voluntary consideration of the social responsibility of the businessman is, or could be, an operational means of solving economic problems and more generally. achieving the economic objectives we are pursuing” (Bowen, 1953). Given the growing importance of CSR, it must be acknowledged that Bowen was able to announce in a visionary way that „discussions about corporate social responsibilities have not only become acceptable in managerial circles, but are even fashionable” (Bowen, 1953). Bowen directly situates the problem of social responsibility at the macro-social level: its stake refers to the management of the American economy and the articulation between the public good and the private interest. He introduced the synonyms of CSR, which are used today, and suggested that all stakeholders get involved on a voluntary basis. Even after fifty years of development, after a long „stop and go” road, the concept of CSR has retained its voluntary character. Bowen’s followers have made tremendous progress and contributed to the creation of a new academic field - „Business in Society”. Bowen was a Keynesian economist who implemented his master’s famous words „ideas govern the world”.

Howard Bowen published a book in 1953 entitled „The Social Responsibility of the Businessman” in which he explains why companies have an interest in being more responsible and offers the first „recognized” definition of Corporate Social Responsibility (Bowen, 2013). With the development of environmental concerns, but also of social and economic concerns in the second half of the twentieth century and with globalization, corporate responsibility is becoming an increasingly important issue. More and more consumers are becoming critical of business and want to better respect the law and the environment and be more responsible in general. Today, CSR is really beginning to impose itself in the way companies operate. In its 2011 CSR Communication, the European Commission states that “in order to take on [social responsibility], companies must first comply with the legislation in

force and the collective agreements concluded between the social partners. In order to fully fulfill their social responsibility, companies should have initiated, in close collaboration with stakeholders, a process aimed at integrating social, environmental and ethical human rights concerns into their business activities” (France Stratégie 2021). The sustainable development approach is therefore taking on a new dimension and is gradually becoming part of a real strategy to open up the company to stakeholders. This move also led to real reflections on the company’s social role.

Today, we are talking about a company with a mission, a contributing company. This paradigm shift has led to reflection on redefining the company’s role and the possibility of including environmental concerns and objectives in the company’s status. In order to pursue these objectives, numerous tools have been developed during this period to enable companies to better quantify their performance and actions in terms of sustainable development. For example, companies now use LCA (Life Cycle Analysis) to quantify their greenhouse gas emissions and their impact on the environment. Other tools are being developed to better take into account the expectations of stakeholders, to communicate better, in a more responsible way. The non-financial performance statement is, for example, the ad-hoc tool for reporting non-financial indicators and communicating them to stakeholders.

## **2. The genesis of Corporate Social Responsibility**

Despite the fact that the terms that were used in the past to designate social responsibility were different from those of today, it is possible to trace the forms of manifestation of social responsibility over the centuries, from the time of classical Athens (500 BC). Thus, in ancient Greece, the notion of heroism included certain elements of social responsibility. The belief was that those who were in an advantageous position, in terms of money or power, should behave in a socially responsible way. Today, the Greek term *hêrês* (hero) has many different meanings. Although in ancient Greece this word referred only to warriors, later this title was given to people who served the local community. There was no exact rule to follow to get heroic status (Avlonas, 2004).

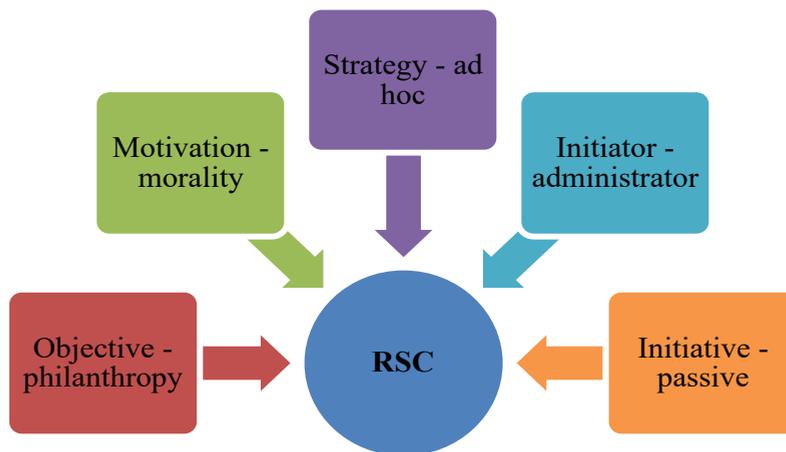
Concern for the social is not the prerogative of contemporary capitalism: in England, Germany or France in the nineteenth century, some industrialists had already distinguished themselves by their social concerns: housing, social insurance, charity for workers and their workers, their families. After the Second World War, the emergence of multinational companies and their growing role in the world economy will raise the issue of business-to-society relations (Segal et al., 2003).

### 3. The development phases of corporate social responsibility

The search for a method of economic development that respects the environmental and social balance is now a trend in post-industrial economies. It refers to all actors in society, whether they are public or private, or whether they come from large or small structures. However, this was not the case in all phases of the development of this concept, especially not at the very beginning. Since the 1950s, every decade has seen a wave of definitions of CSR. These reflections evolved through the four main stages (ORSE, 2003).

I) The 1950s / 1960s The first research on CSR focused on evaluating the contours of this phenomenon. During this period, the term CSR appeared for the first time. The studies then aimed to determine the company's responsibilities to society: objective - philanthropy; motivation - morality; strategy - ad hoc; initiator - administrator; initiative - passive (figure 1).

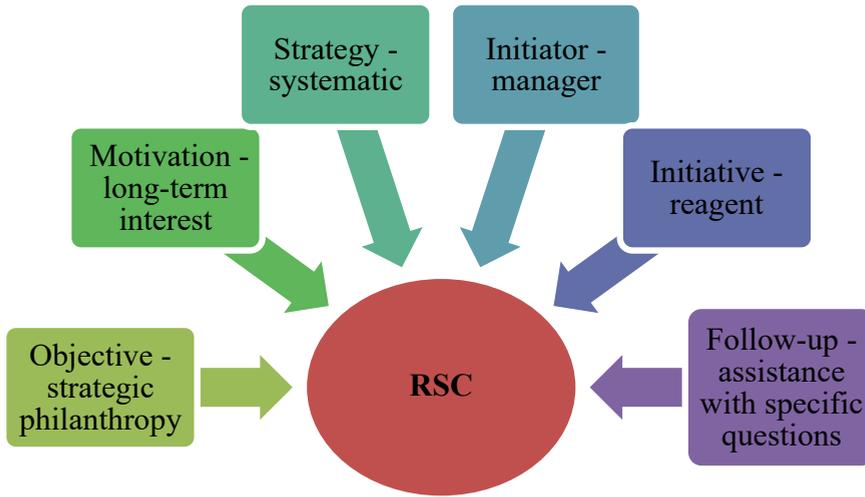
Figure 1. Representation of CSR in the period 1950-1960



This figure and the following describe the CSR approach in each mentioned period. Here, the objectives approached a philanthropic work whose primary motivation was respect for morality. There was no clear strategy, but rather an ad hoc approach. The initiator was mainly the administrator and the concept worked on a principle of passivity. In addition, no third party monitoring or control was performed.

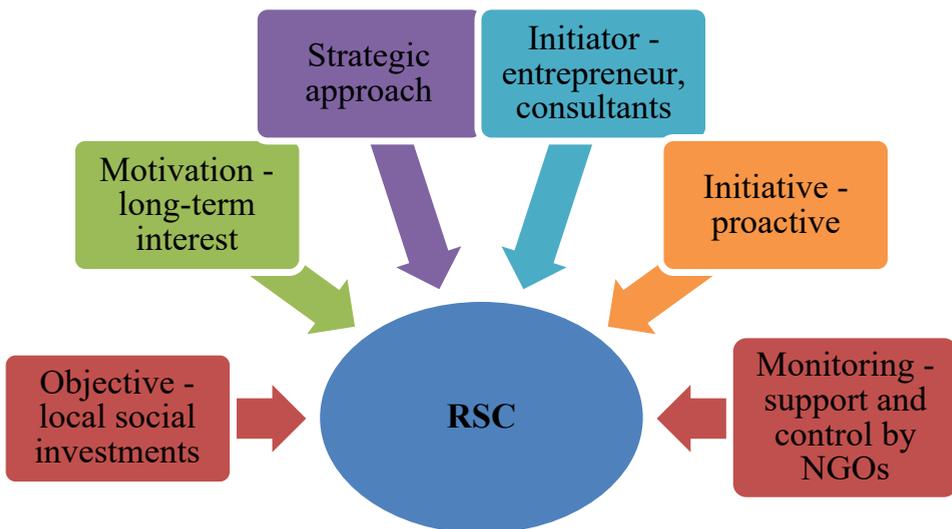
II) 1970s A current of research has focused on how the company can actually detect and manage CSR issues that are relevant to it. This approach led to the promotion of a more procedural vision and to work on the concept of societal sensitivity of the company: objective - strategic philanthropy; motivation - long-term interest; strategy - systematic; initiator - manager; initiative - reagent; follow-up - assistance with specific questions (figure 2).

Figure 2. Representation of CSR during 1970



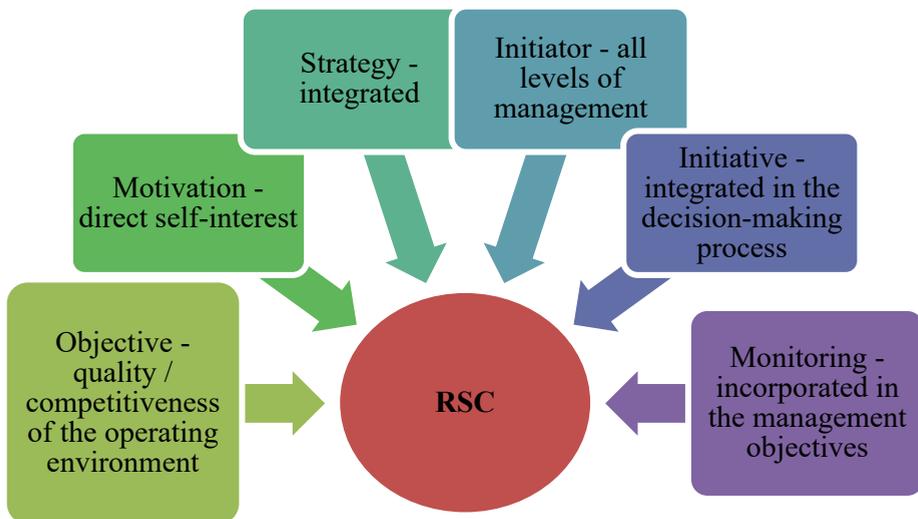
III) The 1980s / 1990s It was necessary to reach the definition of the company’s societal performance. In addition, many questions had to be answered. What are the „ethical” principles of the company? How does the company concretely apply its principles? Hence a more careful and active approach: objective - local social investments; motivation - long-term interest; strategic approach; initiator - entrepreneur, consultants; initiative - proactive; monitoring - support and control by NGOs (figure 3).

Figure 3. Representation of CSR in the period 1980-1990



IV) The 2000s The 2000s are characterized by the fact that the organization seeks to identify the extra-financial factors that allow it to contribute to sustainable development without sacrificing its economic performance. objective - quality / competitiveness of the operating environment; motivation - self-interest; strategy - integrated; initiator - all levels of management; initiative - integrated in the decision-making process; monitoring - incorporated in the management objectives (Figure 4).

Figure 4. Representation of CSR in the period 2000



The differences between the concepts of societal performance, sustainable development and corporate citizenship are now far from being clearly and sufficiently explained. There is, however, a general acceptance that, on the one hand, companies must carry out their tasks in relation to a large number of social groups and that, on the other hand, they must be able to meet the social expectations that arise.

The differences between institutional systems, economic and social history, value systems, mentalities, help to explain the different definitions of CSR. In the United States, for example, CSR has traditionally been defined as a philanthropic model. There, companies donate some of their profits to charities.

By comparison, the European model is much more focused on applying the criteria of social interaction to all stages of business activity. Although a wide range of potential definitions are available, the one presented by the European Commission in its Green Paper „Promoting a European framework for corporate social responsibility” is most commonly used. This document aimed to initiate the debate on the concept of corporate social responsibility and to

define the ways to build a partnership that would allow the development of a European framework to promote this concept. The Green Paper defined CSR as „the voluntary integration by companies of social and environmental concerns into their business activities and their relations with stakeholders” (European Commission, 2001. *Le Livre vert*) as they become increasingly aware that this responsible behavior translates into success in sustainable business.

The European Commission has compiled a list of concerns that fall within the scope of CSR. It is part of the internal dimension of CSR: human resources management, occupational health and safety, adaptation to change and environmental and natural resource impact management. Human resource management includes education and lifelong learning, staff empowerment, improved information in the company, a better balance between work, family and leisure, greater diversity of human resources, application of the principle of equal pay and career prospects. for women, profit-sharing and shareholding schemes, as well as consideration of professional integration capacity and job security. Voluntary initiatives to promote health and safety are considered to be complementary to the legislation and controls of public authorities. Adapting to change requires the commitment of companies to mitigate the social repercussions, at the local level, of major restructuring. With good management of the impact on the environment and natural resources, normally everyone wins: business as well as the environment. As CSR extends beyond the company’s perimeter, its external dimension is also being examined by the European Commission. It covers the following topics: local communities; business partners, suppliers and consumers; human rights as well as global environmental concerns. It is particularly noteworthy that the European Union has an obligation, as part of its cooperation policy, to ensure compliance with labor standards, environmental protection and human rights in developing countries. The Green Paper provides a review of CSR tools, such as codes of conduct, social and eco-labels, socially responsible investments, the consultation process, reports and audits.

CSR also leans towards responsible change management at the company level. This result is achieved when the latter strives to find balanced compromises acceptable to all. The ultimate goal would be to optimally meet the requirements and needs of all stakeholders. CSR covers the social and environmental concerns that need to be integrated into business strategy and operations.

The European Commission has evolved towards the voluntary concept of CSR. The importance of how companies interact with internal and external stakeholders is also emphasized. The European Commission’s definition has been and remains an incentive for many actors concerned with the CSR process, to propose their own definitions or to contribute to its interpretation. Promoting a European framework for corporate social responsibility, the Organization

for Economic Co-operation and Development (OECD) provides a descriptive definition, considering that CSR can mean different things to different groups, sectors and stakeholders and is constantly evolving. The OECD considers that „there is general agreement that companies in a global economy are often called upon to play a greater role, beyond creating jobs and wealth, and that CSR is the contribution of companies to the development of sustainability; that this corporate behavior must not only provide dividends for shareholders, salaries for employees and products and services for consumers, but must also respond to the concerns and values of society and the environment” ([www.oecd.org/home](http://www.oecd.org/home)).

Today, CSR is a business practice that strengthens accountability and upholds ethical values for the benefit of all stakeholders, responsible business practices that respect and preserve the natural environment and help improve the quality of life and business opportunities, responsible business practices empower people and make possible the investment in the community in which the company operates. If CSR is approached holistically, it can provide the greatest benefits to business and stakeholders when integrated into business strategy and operations. CSR is the ongoing commitment of companies to act ethically and contribute to economic development, while improving the quality of life of their employees and their families, the local community and society as a whole. Even in this formulation, CSR is seen as one of the three key business responsibilities, including economic responsibility and environmental responsibility. CSR is the commitment of a company to operate in an environment of economic and environmental sustainability, while recognizing the interests of stakeholders. Stakeholders include investors, customers, employees, business partners, local communities, the environment and society as a whole.

According to Archie (1979), „business social responsibility encompasses economic, legal and ethical expectations, as well as other discretionary expectations of society in relation to a company at a given time”. According to McWilliams and Siegel, CSR includes actions that appear to promote the collective good, beyond the interests of the company and the law (Abigail & Siegel, 2001). Finally, it can be concluded that this concept is the transposition of the concept of sustainable development in a company by evaluating the company’s performance from three angles: social: the social consequences of the company’s activity for all its stakeholders (People); environmental: compatibility between the company’s activity and the maintenance of ecosystems (Planet) and economic (Profit). The triple baseline therefore corresponds to the triple - People, Planet, Profit.

#### **4. National public policies in the European Union**

Human rights, how to declare and disclose, climate change, small and medium-sized enterprises (SMEs), socially responsible investment, education, public procurement: all these are part of **national public policies in the European Union**. The globalization of the market in the nineties led to the emergence of multinational companies. This decade was also marked by a radical change of perspective on the role of the state. As governments privatize more and more, companies are becoming more involved in providing essential services such as water, electricity, telecommunications and energy. In addition, as a result of privatization and deregulation, companies are seen as increasingly powerful by public opinion. They have become the cornerstones of a new world economic order. The new power of companies escapes the traditional, purely national regulations. Today, the international community faces an additional challenge, the emergence of a hybrid regulatory system, supported by various actors and linking both the national and the global, public and private, voluntary and mandatory. This is the case, for example, with the voluntary certification system, while the labeling system is mandatory. This is a good illustration of the existence of different trends in this system. In order to address the global CSR problem, it has been necessary to develop global standards that apply in a special way. Many supranational organizations have made recommendations on social responsibility: the United Nations, the International Labor Organization, the Organization for Economic Co-operation and Development and, of course, the European Union, which bases its policy on sustainable development and its corollary, CSR.

#### **5. CSR in Europe**

Corporate social responsibility has become a well-established concept that designates the voluntary integration by companies of social and environmental concerns in their activities and their relationships with stakeholders. This approach aims to stimulate smart, sustainable and inclusive growth, as defined by the Europe 2020 strategy. Indeed, in the first decade of the 21st century, the concept of CSR has been adopted by a growing number of companies, investors and investors. and business schools, while civil society, academia and the media have become increasingly familiar with the issue. Following the economic and financial crisis that erupted in 2008, CSR is now more relevant than ever, with calls for more responsible business now being heard and confidence-building becoming one of the top priorities for companies in the Western world. Despite its popularity, CSR remains an inherently complex concept. It is associated with a wide range of meanings. This variety comes

from the dynamic, contextual and holistic nature of CSR. Dynamic, first of all, because this concept is constantly evolving to meet the changing needs of complex environments.

Contextually, therefore, it is inspired by different historical and cultural traditions and needs to be integrated into them. This feature is particularly evident in Europe, where CSR-associated institutions (so-called „default” CSR) have traditionally existed long before this concept was the subject of explicit debate. Holistic, finally, because CSR covers and links several economic, societal and environmental issues. To be achieved, CSR must be an active goal pursued by companies, society and governments. Given the highly complex nature and adaptability of CSR, governments across Europe are striving to harness their potential to achieve their public policy objectives, as evidenced by the diversity of policy frameworks that promote CSR. Along with the United States, European countries were among the first in the world to adopt public policies aimed at promoting CSR at the level of their companies. These types of government policies can now be found active worldwide, including in Brazil, China and India. Some of the most innovative and well-known public CSR policies in the world have their origins in European countries such as the United Kingdom, France and the Scandinavian countries.

## **6. CSR themes**

The topics identified in the field of corporate social responsibility and therefore reflect recent priorities and trends in public CSR policies.

These topics are:

- general CSR policy frameworks, including national CSR strategies and action plans;
- socially responsible supply chain management, with a special focus on human rights;
- CSR information and disclosure procedures;
- the potential of CSR in the fight against climate change;
- CSR in small and medium enterprises;
- socially responsible investments (SRI);
- CSR and education;
- ecological, social and sustainable public procurement.

CSR can be an opportunity for civil society and governments to create a stimulus structure that pushes companies to participate in achieving the public good and social goals of sustainable development. Governments and multilateral international organizations have begun to intervene in the field of CSR. In this context, public authorities, through appropriate policies, seem to want to help

address certain issues that undermine CSR in order to make it a more effective and credible tool. The following types of tools have been identified:

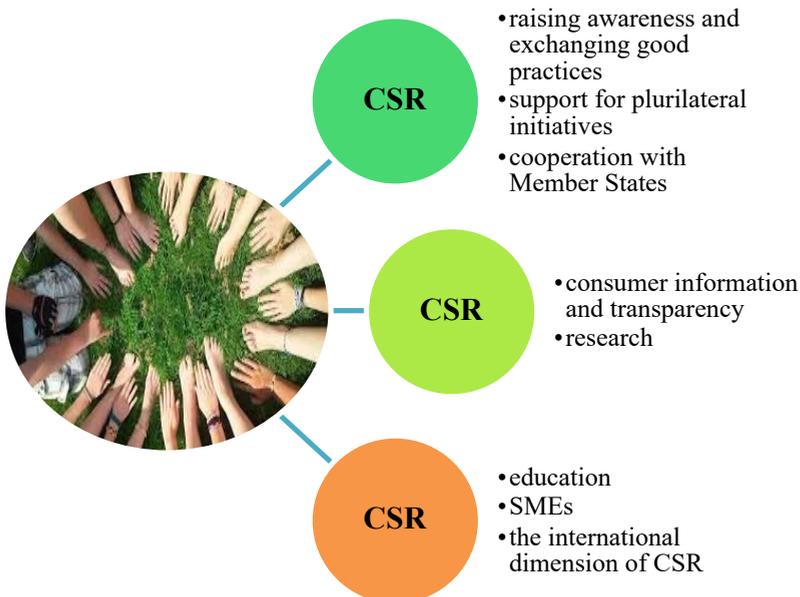
- legal instruments confer legislative, executive and judicial powers to impose CSR practices;
- mandatory laws, directives and regulations are examples;
- economic and financial instruments use financial incentives and market forces;
- taxes, tax exemptions, subsidies or prices. (Steurer, 2010).

## 7. National public policies in the European Union

### *CSR policy frameworks in the EU*

These policy frameworks provide an overview of their general approaches to CSR adopted by the Member States of the European Union. CSR action plans and strategies are the most explicit form of governmental approach to CSR. Many Member States do not have an action plan or strategy, despite their good reputation in CSR. Since the beginning of the millennium, the European Commission has been an active player in promoting CSR in all Member States. The EC laid the foundations for a common understanding of CSR in Europe, which should help the continent achieve the goals of the (revised) Lisbon Strategy. Since 2006, the Commission has been involved in numerous CSR support initiatives. Each addresses one of the eight priority areas defined in the CSR Communication (Figure 5).

Figure 5. Representation of priority areas related to CSR



- raising awareness and exchanging good practices;
- support for plurilateral initiatives;
- cooperation with Member States;
- consumer information and transparency;
- research;
- education;
- SMEs;

## **8. The international dimension of CSR**

The Europe 2020 strategy has developed a vision of how the EU can become a smart, sustainable and inclusive economy, ensuring high levels of employment, productivity and social cohesion. She identified CSR as a key component of long-term employee and consumer confidence. Of the many European initiatives, some have been instrumental in reviewing and expanding CSR policies, as well as in identifying new priorities. Partnership tools have played an important role in this.

There are several reasons for EU Member States' commitment to CSR and their desire to create an encouraging policy framework. CSR provides a voluntary approach complementary to strict traditional regulations, by convincing private companies to address national and international issues and therefore to indirectly pursue public objectives. In this way, CSR can help close the governance gap and reduce the potential negative impact of business activities on society and the environment. As a result, more and more EU Member States are actively involved in CSR.

One way to establish a favorable CSR policy framework is to adopt CSR action plans and strategies. These are key public documents that define the government's overall approach to CSR, set priorities for action, and coordinate a set of existing and new policy instruments. When properly implemented, they can be a first step towards a public CSR policy, especially for countries that cannot rely on a long tradition in this field or on strong institutions. CSR action plans and strategies were adopted by Germany in 2010, Belgium in October 2006, Bulgaria in 2009, Denmark in 2008 and Hungary and the Netherlands in 2007.

Public policy arguments in favor of CSR allow governments to justify their commitment in this area. These arguments depend on the specific socio-economic context of each country and its political challenges. Although some general arguments can be identified, such as inclusive and sustainable growth, social and environmental issues, or questions about the importance and export of foreign direct investment in a globalized economy, each country must

determine its own arguments. When it comes to CSR action plans and strategies, these reasons are often highlighted by the priorities set by each Member State. The nature of a Member State's economy as well as its degree of integration into the global economy have a significant impact on the relevance of public policy arguments presented in the field of CSR. Quite modest economies, with a large number of SMEs, do not pursue the same objectives as highly export-oriented economies.

According to the European Commission, social enterprises are positioned at the intersection of the traditional public and private sectors. Despite the lack of a universally accepted definition of social enterprise, the main distinguishing features of these entities are their social purpose coupled with an entrepreneurial spirit worthy of the private sector. The social economy includes cooperatives, mutual societies, non-profit associations, foundations and social enterprises that offer a wide range of products and services in Europe. Most of the social economy is made up of SMEs. Such support for the social economy can be found in other Member States whose economies also have a high proportion of SMEs.

In contrast, Member States with traditionally export-oriented businesses and heavily regulated national economies tend to focus on CSR outside their borders. Usually, several ministries are responsible for CSR, one of them leading public policies in this area. Often these are the ministries of labor and social affairs or the economy or foreign affairs. To this end, governments may set up inter-ministerial working groups.

A successful policy framework to support CSR uses a variety of tools. The choice of a particular policy instrument depends on the subject to be addressed and the Member State in which it will be implemented. We can distinguish between an implicit CSR policy framework and an explicit one. The default framework refers to instruments that are not called CSR or clearly associated with this term, but which nevertheless support this approach. Examples include legal instruments such as the Constitution and labor law and government policies, such as environmental regulations or higher education. In general, these tools apply to companies and require or encourage the application of CSR issues (fair industrial relations or CO<sub>2</sub> awareness). All EU Member States have, to varying degrees, such an implicit CSR policy framework. Instead, an explicit framework is made up of all the tools originally designed to promote CSR in a given field. It includes, for example, organizations created to address the issue, as well as strategies in this area. In principle, an explicit CSR policy framework should allow for a more strategic and coherent approach in this area. This tool is not used by all Member States; there is indeed a great diversity between existing approaches.

## **9. Research methodology**

Social responsibility research has sought to address various aspects of corporate behavior through information that is widely disseminated in the literature. Since ancient Greece, social reporting has become one of the most important means of manifesting social responsibility. Although it does not benefit from a universally harmonized practice, it is practiced in most large companies. There are different forms of social reporting: in annual reports, in independent company reports, through advertising, packaging, conferences, websites, etc.

The information collected in this article is the result of significant research efforts - in-depth analysis of the literature, internet resources, and contributions of Member States' representatives, consulted in public documents. These include EU (eg CSR Europe) and international organizations (such as the United Nations (UN)), as well as several stakeholder associations. This approach integrates a wide range of stakeholder perspectives and therefore reflects the dynamic, contextual and holistic nature of CSR in general and CSR in Europe in particular.

## **10. Conclusions**

Companies should implement their social responsibility not only in Europe but also globally, including throughout their production chain. Integrating CSR efforts must involve helping companies to integrate social and environmental considerations into their business operations, especially in the supply chain. At EU level, the subject of business and human rights has become a central theme of its leadership in CSR. The European Union is concerned about corporate social responsibility, as it can make a positive contribution to the strategic goal set in Lisbon: to become the most competitive and dynamic knowledge-based economy in the world, capable of sustainable economic growth accompanied by a quantitative economy and qualitative improvement. employment and greater social cohesion. The establishment of a global European framework is expected to allow for better coherence of different CSR procedures, due to the development of principles, generic approaches and tools and the promotion of good practices and innovative ideas. Social responsibility can have direct economic value and should be seen as an investment and not a cost, although it is difficult to determine its financial profitability.

The economic impact of CSR can be divided into direct and indirect effects. For all these reasons, CSR must be integrated into business management, as it highlights three key criteria: the voluntary nature of the company's commitments and the fact that these commitments go beyond the

scope of applicable legal obligations [...] because going beyond compliance, companies could increase their competitiveness; the sustainability of these commitments implies the permanent integration of the views of stakeholders concerned by the company's activities; commitment to some transparency, enabling stakeholders to be informed and discussed.

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