

book of abstracts

symposium<sub>on</sub>  
ethics<sub>and</sub>  
social responsibility  
research

lisbon • portugal | june 27 and 28, 2013

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## WELCOME MESSAGE

**Dear Colleagues and Friends,**

It is with deep satisfaction that the Instituto Universitário de Lisboa (ISCTE-IUL), the Department of Human Resources and Organizational Behavior, the Business Research Unit (UNIDE/BRU-IUL), and INDEG-IUL (ISCTE Executive Education) welcomes you to the second edition of the Symposium on Ethics and Social Responsibility Research (SESRR)!

Following in the footsteps of its first edition, organized in 2011, the 2nd SESRR aims to promote a dialogue between research lines that converge in the quest for scientific understanding of current challenges of ethics, sustainability and social responsibility in organizations. SESRR also aims to address the complexities of individual ethical decision-making processes in organizational settings. It intends not only to discuss theoretical models and empirical results, but also debate organizational strategies and intervention practices in these areas, which are particularly at stake in the context of the economic crisis. Issues such as the prevention of misconduct in organizations or the relationship between individual's ethical behavior and the strategies for the economic recovery will be discussed at specific forums.

The participation of several researchers from national and international institutions is an important step in the achievement of these aims. We are pleased to welcome colleagues from Portugal, Spain, Italy, Denmark, Sweden, Turkey, Lithuania, UK and USA. We believe that this diversity mirrors the interest that sustainability, ethical and social responsibility issues have across the globe.

Several papers on these domains will be addressed during these two days. We are certain that there will be many opportunities for productive debate and thoughtful discussion! Each received proposal was blind-reviewed to guarantee the relevance and quality of the works included in the program. We would like to thank to all reviewers for their time and dedication.

We would like also to thank to all organizations that, directly or indirectly, supported this initiative and thus contributed to its success, namely ISCTE Business School, Sustainability Knowledge Lab (SKL INDEG-IUL), GEM Rev – Global and Management Review, Fundação para a Ciência e a Tecnologia, EBEN Portugal, and OKI Printing Solutions.

A special gratitude to all members of BRU-IUL and students from the Department of Human Resources and Organizational Behavior and Department of Social and Organizational Psychology that voluntarily helped in the organization of this Symposium.

Finally, we are pleased to announce that a selection of the best papers will be published in a special issue of Management Research: The Journal of the Iberoamerican Academy of Management. We invite all colleagues to submit their papers for this special edition.

Welcome to the second edition of SESRR!

José Gonçalves das Neves  
Chairman of the Organizing Committee

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# JUNE 27<sup>TH</sup>

## OPENING CONFERENCE

### DRUGS, SWEAT, AND GEARS: AN ORGANIZATIONAL ANALYSIS OF PERFORMANCE ENHANCING DRUG USE IN THE 2010 TOUR DE FRANCE

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This paper seeks a more comprehensive explanation of wrongdoing in organizations by theorizing two under-explored causes: the criticality of a person's role in organizational strategy, and social ties to known deviants within the organization and industry. We investigate how these factors might have influenced wrongdoing in the context of professional cyclists' use of banned performance enhancing drugs (PEDs) in advance of the 2010 Tour de France. This empirical setting provides two advantages: it permits evaluation of a wider range of potential determinants of wrongdoing than is conventionally possible and it allows use of a measure of wrongdoing that is not subject to the type of bias that plagues most previously used indicators. We find substantial support for our prediction that actors who are more critical to the organization's strategy are more likely to engage in wrongdoing. Further, we find that while undifferentiated social ties to known wrongdoers did not increase the likelihood of wrongdoing, ties to unpunished offenders increased the probability of wrongdoing and ties to severely punished offenders decreased it. These effects were robust to consideration of other known causes of wrongdoing: weak governance and permissive cultural regimes, performance strain, and individual propensities to engage in wrongdoing.



## SESSION 1 - CSR PRACTICES AND REPORTING

### SESRR-104 | EXPLORING THE EFFECT OF THE RUGGIE FRAMEWORK FOR HUMAN RIGHT FOR CSR REPORTING: AN EMPIRICAL INVESTIGATION.

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In June 2011, the UN Human Rights Council endorsed the ‘Protect, Respect, and Remedy’ Framework (also referred to as the Ruggie Framework). The framework rests on three pillars: The State Duty to Protect, the Corporate Responsibility to Respect, and the Access to Remedies. The paper will address how the corporate responsibility pillar is embraced by Danish Companies. Interview with important stakeholders are conducted to measure the institutional pressures affecting the corporate approach to human rights. This is supplemented by interviewing four front-runner companies. Finally a quantitative survey of a representative sample of Danish companies gives a picture of the current reporting practices and approaches to human rights. All larger Danish companies have to report on CSR according to a new law - Danish Financial Statement Act §99a. The analysis shows that Danish companies are characterized by an implicit approach to CSR. However, the institutional pressure in term of the new law has made companies more conscious of their responsibilities and seems to have encouraged a more structured, extended and explicit approach to CSR. However, the responsiveness and preparedness for Danish companies to embrace the Ruggie framework is relatively low at this point of time. It is rooted in insufficient knowledge of the content and scope of the framework as something companies can sign up to.

**Keywords:** Corporate Social Responsibility, Human rights, Ruggie framework.

### SESRR-107 | THEORETICAL REVIEW OF ATTRIBUTES OF INFORMATION DISCLOSED BY THE COMPANY TO ACHIEVE TRANSPARENCY

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Disclosure of social and environmental information is essential when implementing a corporate social responsibility strategy that meets the expectations of the various stakeholders – investors, customers, providers, employees, society... - and allows increasing corporate reputation and creating sustainable value. Within a socioeconomic context of great uncertainty, quality of information disclosed (not only ESG – environmental, social, governance -, but also financial information) is one of the main concerns of stakeholders, so that companies have to make an additional effort to achieve

and, what is more challenging, maintain a certain level of trust and credibility that allows them to be perceived as transparent companies.

**Keywords:** Transparency, Corporate Social Responsibility, Quality of information, Stakeholders

## SESRR-109 | THE IMPORTANCE OF DEFINING A CONCEPTUAL MODEL FOR COOPERATIVE SOCIAL RESPONSIBILITY ORIENTATION

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Corporate Social Responsibility is a strategic and current issue, addressed for a high and growing number of organizations. This topic is at least equally relevant, or even more relevant, in cooperative societies. Accordingly, these organizations have some particular social conditions and it is easier doing Social Responsibility in them more than in another type of corporate legal forms.

However, do we currently know a conceptual model able to explain Social Responsibility that cooperatives are carrying out? This is an un-known feature in this context and we would like to research about the creation of it. For this purpose, we will define a theoretical conceptual model in cooperatives with some relationships between a group of strategic variables supported on adequate academic references. Then, we approach some propositions between the variables considered in order to apply the structural equation model. In the near future, we will validate the model in cooperatives.

**Keywords:** Corporate Social Responsibility, cooperative societies, conceptual model, structural equation model.

## SESSION 2 - SUSTAINABILITY, ETHICS AND CSR IN HEALTH AND HIGHER EDUCATION

### SESRR-113 | MAPPING OUT THE FIELD: A EUROPEAN PANORAMA OF CORPORATE SOCIAL RESPONSIBILITY FOR HEALTH

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Corporate Social Responsibility (CSR) has gained, in the last decades of the 20th century, the attention of the international business agenda, promoting a renewed effort of the commercial sector to expand its bottom line (profit) to a triple bottom line (profit, planet, people). CSR is generally described as the effort, made by corporations, of including social and environmental concerns within their business strategies, or in the interaction with stakeholders, to account for their impact on society. Among the social concerns dealt with through CSR are health issues. The link between corporations and health is a consolidated one, pointing at the business sector's impact on patterns of consumption and influence through lobbying and policy-making. CSR targeting health stand as an alternative and evolving channel of influence that has been to this date scarcely researched especially in the European context. This study aims at mapping out the state of development of CSR for health in Europe within research and practice, in order to track eventual asymmetries and highlight the need for the constitution of a field of research on CSR for health in Europe.

**Keywords:** Corporate Social Responsibility, Corporations, Europe, Health.

### SESRR-114 | ETHICS MANAGEMENT AT THE LITHUANIAN UNIVERSITY: IN/FORMAL FUNCTIONS OF ETHICS COMMISSIONS

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The paper focuses on the differences between normative definitions and perceptions of Ethics Commissions' members about their functions / roles at the state universities operating in a post-soviet country Lithuania. Content analysis of universities' documents (n=18) and materials of interviews with the members of the Ethics Commissions (n=11) revealed that although in normative documents functions are numerous, in practice they involve just development of Ethics Codes and examination of ethics-related violations in the organizations; the Commissions rarely have (no) actual power in ethics-related decisions and usually employ publications of known cases and personal conversations with the violators as disciplinary measures. Such findings lead to a conclusion that a prevailing mode of ethics management at Lithuanian universities is at embryo stage and the values of compliance and integrity cannot be reached with the present tools.

**Keywords:** Ethics management, Ethics Commission, University management, Post-soviet society

## SESRR-126 | SUSTAINABILITY IN VULNERABLE COMMUNITIES

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When the environmental issues are analyzed in the framework of sustainable development, the need of an interdisciplinary approach emerges and this makes clear the ethical challenges that arise from the imperative of pursuing sustainable development in all dimensions (economic, social, political, institutional, cultural, ecological, territorial, human).

This paper aims to make a few considerations from the reflections on the practice as it develops and the literature on these matters in order to extract some contributions to the clarification of the following exploratory questions: What are the relationships between environmental issues and social services? What justifies the practice of social workers in this space? What role falls to the Social Work within interdisciplinary teams to research projects focused on the environment?

There is here a new look and perception of speech that calls for outreach strategies involving the importance of new ways of praxis in community work, where the inclusion of innovative strategies for sustainable development seems to make sense. Projects like the eco-neighborhoods allow articulating a praxis of social work with new paradigms of empowerment and inclusion.

**Keywords:** Social Work, Sustainability, Eco-neighborhoods, Empowerment

## SESSION 3 - INDIVIDUAL ETHICS IN ORGANIZATIONS

### SESRR-100 | INDIVIDUAL ETHICAL BEHAVIOR: IMPACT OF GOAL SETTING PROCEDURE

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Goal setting procedure is a self-regulation key process which allows individuals to evaluate their behaviors and perform the necessary adjustments in order to deal with the discrepancy between actual outputs and desired outcomes. In the last decades this process has been presented as essential to reinforce individual motivation and to improve organizational performance. However, some researchers suggested that high challenging goals could actually constrain the individual ability to recognize moral issues and, because that, incite unethical behaviors. The results of the present study, done with undergraduate students (N=84), show that the presence of financial incentives combined with the absence of external control and high performance goals tend to diminish the ethical quality of individual's behavior. We discuss the practical implications of these results for preventing unethical behaviours as well as reinforce formal mechanisms which penalize these unethical behaviors.

*Keywords:* Goal setting, external control, individual ethics.

### SESRR-131 | EFFECTS OF PSYCHOLOGICAL DISTANCE ON ETHICAL DECISION MAKING

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Recent studies have demonstrated that the ethical decision making process does not follow a purely rational path, rather it is a process which is influenced by contextual and cognitive processes, activated automatically and unconsciously, and that tend to favor our egocentric tendencies.

Literature in temporal construal has demonstrated that an individual tends to consider most the possible ethical issues of a given situation when she has to make a decision in a distant rather than in a near future, since one is motivated to think more abstractly and to emphasize the principles associated to the situation's nature, rather than in concrete and detailed features about the event. However, on the contrary, some findings support the idea that the nearer an individual is to the situation, more ethical the decision will be, because the ethical characteristics of the situation will be more salient than in a distant future (Jones' issue-contingent model).

In this paper, we discuss how psychological distance, can influence the way people make decisions in ethically dubious situations.

*Keywords:* Psychological distance, ethics, decision making.

## SESRR-132 | THE ROLE OF GOAL SETTING PROCEDURE ON JUDGMENTS ABOUT ETHICAL LEADERSHIP

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Goal setting theory sets that specific and demanding goals have a positive linear relationship with the level of individual performance. Additionally, goal attainment is related to work satisfaction and with subjective well-being.

Understanding ethical choices requires examining how people interpret, judge and act faced to ethical issues in order to deal with specific social contexts where social norms and others judgments reinforce, discourage or even ignore moral actions.

In the organizational context, individuals behave in line to what they perceive as socially salient and valued by organization. They learn what is expected of them and the norms to behaving appropriately by their own experience but also by observing others. Employees learn accepted behavior by watching relevant social role models and, they rely on their leaders for guidance to deal with ethical problems.

The results of the present study, done with banking and services professionals (N=76) suggest that the use of goal setting procedures in performance appraisal interviews might positively contribute for the formation of judgments about ethical leadership. Additionally, this relationship is explained in part by individual's perception of a climate of the maximization of common interests. These results are discussed in a HR management perspective stressing out their relevance for the increment of organizational ethical scrutiny.

**Keywords:** Goal setting procedures, ethical leadership, ethical climate.

## SESSION 4 - CSR IMPACT ON ORGANIZATIONAL ATTRACTIVENESS

### SESRR-105 | CSR PAYS OFF FOR ORGANIZATIONAL OUTCOMES: MODERATING ROLE OF PRODUCT QUALITY

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The present study sampled 240 consumers of a cosmetics brand and tested whether corporate social responsibility (CSR) reputation was an important source for judgments of brand trust, organizational attractiveness and corporate image. We further tested if these relationships were contingent on contextual conditions, such as quality of products. Our results suggested that CSR reputation was important for all the three organizational outcomes. More importantly, we established that the highest levels of consumer ratings of brand trust, organizational attractiveness and corporate image were found when consumers combined high CSR reputation with high ratings of product quality. However, when product quality was low, these relationships were non-significant. Taken together, results suggest that the organizational return of CSR activities is dependent on contextual characteristics.

*Keywords:* CSR, product quality, organizational outcomes, consumers.

### SESRR\_101 | FINDING THE JIGSAW PIECE FOR OUR JIGSAW PUZZLE WITH CORPORATE SOCIAL RESPONSIBILITY: THE IMPACT OF CSR ON ORGANIZATIONAL ATTRACTIVENESS AND INTENTION TO APPLY TO A JOB VACANCY

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This study examined the influence of corporate social responsibility (CSR) on organizational attractiveness and intention to apply to a job vacancy (IAJV). Using an experimental 2x3crossed factorial design (n=195) the study manipulated the perceptions of the level of engagement of a hypothetical company in socially responsible practices (high vs. low) concerning three dimensions of CSR (employees, community and environment, economic). Results indicate that the level of engagement in socially responsible practices had a positive effect both on the degree participants favorably perceived the organization as a place to work and on their IAJV in the company. Furthermore, the level of engagement in practices towards employees and at the economic domain had a stronger effect on participants' responses than the engagement in practices that benefit community and the environment. These results showed that companies' perceived engagement in socially

responsible practices influences their attractiveness and ability to elicit applications. Hence, CSR can be a source of competitive advantage in the recruiting of new employees. Nevertheless, since not all CSR dimensions have the same effect upon applicants' responses, companies should take into account the dimensions of CSR in which there are engaged and disclose to the public.

**Keywords:** Corporate social responsibility, organizational attractiveness, employee recruiting.

## SESRR-108 | CORPORATE SOCIAL RESPONSIBILITY AS A SOURCE OF ATTRACTING TALENT: BUILDING AN IBERIAN FRAMEWORK OF ANALYSIS IN THE TOURISM AND HOSPITALITY MANAGEMENT SECTOR

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In the current context of turbulence, firms that are able to attract and retain the most qualified workers can obtain a source of sustainable competitive advantage from them in the market. In the last years, Corporate Social Responsibility (CSR) is acquiring a great relevance among academics and professionals as a management tool, which could send positive external signals to the prospective employees of companies. Considering this framework, this paper aims to demonstrate the important role of adopting a CSR orientation for companies in the process of attraction talented people. To support these objectives we based on the principles of stakeholders approach and signalling theory. The context of analysis will be framed in two countries with similar cultural and geographic location such as Spain and Portugal to get homogeneous results in order to make a comparison between them. The respondents of the study were students from Tourism and Hospitality Management in Technical Schools and Universities. The results obtained in the first focus of analysis in Portugal indicate a positive relationship among the candidates and their interest to work for companies that apply CSR activities. With this support, we are moving to Spain, concretely to Andalusia to test and contrast this framework in a similar population of students.

**Keywords:** Corporate Social Responsibility; Talent; Tourism and Hospitality Management.



**JUNE 28<sup>TH</sup>**

## **SESSION 5 - THEORETICAL ISSUES ON ETHICS AND CSR**

### **SESRR-119 | CONTOURS OF SOCIAL RESPONSIBILITY IN THE THIRD SECTOR: FROM THE SOCIETAL LOGIC TO THE ORGANIZATIONAL LOGIC**

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This communication contextualizes the social responsibility (SR) within the third sector and emphasizes the dimensions that allow the applicability of this concept to these organizations. Beginning with a discussion centered on the concept of social responsibility, we intend to analyze the similarities and differences between the proposals of corporate social responsibility and the dynamics of social responsibility in the third sector, arguing that the specificities of the third sector in the societal sphere (macro) and in the organizational sphere (micro) are the ones which defines its contours of SR. At this level deserve particular emphasis, the approaches that distinguish today, the Third Sector as the protagonist in "Associate Management of the Social", focusing their contribution to the level of provisioning functions, regulatory and socio-economic stabilization, emerging from this appeal (to the third sector), which is built in the political sphere, strong dynamics of social entrepreneurship that characterizes the third sector. Alongside to the promoting factors in the societal sphere, the third sector organizations are structured as intrinsically inclusive organizations, contributing their social management practices for their organizational SR affirmation.

**Keywords:** Social Responsibility, Third Sector; "Associate Management of the Social", Social Management.

### **SESRR-121 | ACCESS TO MICRODATA IN SOCIAL SCIENCES: ETHICS AND TECHNIQUES QUESTION**

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The conditions given to researchers to access statistical information, from both national and international sources, have greatly improved over recent years. In this trend, the possibility of using institutional microdata has particular relevance, especially considering the unique opportunities that these allow in the exploration and development of analytic procedures, as well as the deepening and validation of theoretical and conceptual models of greater complexity. Such possibility, consecrated in Portugal for more than a decade, with a Protocol (in 1999) between the National Institute of Statistics (INE I.P.) and the then Ministry of Science and Technology (MCT), responds to research needs that, without it, would hardly be performed. In the EU, these issues have also come to acquire increasing

relevance within the context of the bodies that manage the European Statistical System (ESS). The use of microdata put in the center of the debate the tension between providing a valuable resource to the researchers and to ensure some of the core ethical principles of disclosure, in particular those related to anonymity and confidentiality. In this presentation we discuss the opportunities of research, technical procedures and codes of conduct that frame the use of institutional data.

**Keywords:** Microdata, code of practices, anonimization, comparability.

## SESRR-124 | SUSTAINABLE SYSTEM DECISIONS AS A VISUAL METAPHOR

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This paper intends to explain the interactions between the variables of a sustainable system and various stages of the decisions through a visual metaphor. Conceptual understanding of the sustainable system variables and the decisions are derived through the sense making process. A visual metaphor is used to explain the resultant conceptual understanding. The verbal description and a hypothetical illustration are provided to enlighten the metaphor. Interconnected spinning color wheel is the metaphor which has been used. Organizational and global sustainability variables are considered in the model and four decision stages have been proposed namely designable, feasible, endurable and responsible. This paper contributes in the field of decision making for a sustainable system through the metaphor proposed. This metaphor as a tool will help both practitioners and academics to easily understand the process of decision making for a sustainable system. This metaphor can also enhance the theoretical development in this field by providing a basis to think and see from a different perspective. We recognize that a metaphor only provides a limited insight, which is a general drawback of the metaphors. Another limitation of this work is that it is an explanation based on the conceptual understanding which needs to be further tested using empirical evidences.

**Keywords:** Sustainability, Solution, Decision making, Metaphor.

## SESSION 6 - CSR, JOB ATTITUDES AND BEHAVIORS

### SESRR-102 | PERCEPTIONS AND BEHAVIOR OF WORKERS ANALYSIS AS FUNCTION OF CORPORATE SOCIAL RESPONSIBILITY: A SOCIAL EXCHANGE PERSPECTIVE

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The study aims to show how organization's Corporate Social Responsibility have influence on workers' attitudes and behaviors, especially at Affective Commitment level, Job Satisfaction and Turnover Intentions. To systematize this reality, was used a self-reported sample of 202 Portuguese individuals. Hierarchical regressions were used to test the hypotheses. To explain the underlying processes and through the study of social exchange mechanisms it also intends to understand if the following variables are mediators: Organizational Identification, Psychological Contract Breach, Trust and Leader-Member Exchange relationship. The findings show that perceptions of Corporate Social Responsibility predict workers' attitudes and behaviors both directly and through the mediating role of social exchange.

**Keywords:** Corporate Social Responsibility, workers, behavior, social exchange.

### SESRR-117 | CORPORATE SOCIAL RESPONSIBILITY PRACTICES PERCEPTIONS AND INDIVIDUAL PERFORMANCE: A CONDITIONAL INDIRECT EFFECT OF IDEOLOGICAL PSYCHOLOGICAL CONTRACT

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Using longitudinal data across three time points and objective measures of performance, we found that corporate social responsibility practices are positively related to employee performance. Based on the information conveyed by corporate social responsibility practices, employees' develop beliefs about ideological organization obligations to behave accordingly in the future. When individuals associate their own obligations to jointly pledge for the cause/principle, an ideological psychological contract emerge framing the exchange relationship.

Results suggest that corporate social responsibility practices are signals of organizational others concern, that employees incorporate in their exchange relationship with organization, and the utility of individual own ideological obligations in terms of predicting actual workplace behavior. These findings shed light on individual level corporate social responsibility processes, bridge CSR and psychological contract literature and offer implications for both research and practice.

**Keywords:** Ideological psychological contract, corporate social responsibility, performance, moderated mediation analyses.

## SESRR-115 | PERCEIVED ORGANIZATIONAL JUSTICE AND EXPENSES-FIDDLING

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Unethical employee practices are prevalent in organizations. Forms of unethical practices and misconduct cover a wide range of actions from withholding effort to theft. Embezzlement, pilferage and expenses-fiddling impose high costs on organisations. It is thus important to better understand the factors that motivate these practices in order to manage them.

The incidence of unethical employee practices and misconduct and their potentially adverse effects have attracted considerable attention. However, fiddling expenses has received much less attention. This paper attempts to fill this gap by examining the relationship between perceptions of organizational fairness and attitudes towards expenses fraud. It is based on a qualitative empirical study and is part of a larger research project.

In line with previous studies, this study found perceived organizational justice to be associated with attitudes towards expenses-fiddling.

**Keywords:** Organizational justice, unethical practices, employee theft, fiddling expenses.

## SESSION 7 - SUSTAINABILITY AND CSR PRACTICES IN DIFFERENT ECONOMIC SECTORS

### SESRR-111 | EMPIRICAL DEMONSTRATION OF THE RELATIONSHIP BETWEEN SOCIAL RESPONSIBILITY AND COMPETITIVE SUCCESS IN VERY SMALL ENTERPRISES

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The small business environment today is very dynamic and competitive. The contribution of Small and Medium Enterprises (SMEs) has been recognized as main actors for sustaining economy because of their capacity in enhancing local economies output and fostering regional development and population welfare. However, the microenterprises lack of visibility as responsible organizations because their own characteristics that are hindering their growing contribution to social economic responsibility movement. On this basis, this paper assesses the specific relationships between Social Responsibility Orientation in microenterprises and competitive success. Innovation is also considered as a very important mediator variable in this primarily relationship.

With structural equation modeling as selected methodology to test the hypothesis, and a sample of 710 microenterprises in the region of Extremadura in Spain, the analysis reported good results. The main conclusion after bootstrap procedure indicated that there is a significant positive relationship between corporate social orientation and competitive success. The results of Sobel-test also indicated that the relationship is significantly mediated by innovation. This study implies that social responsibility is an important goal in improving competitive success, also in microenterprises. The detection and response of social demands will provide microenterprises with better results in the market.

**Keywords:** Social Responsibility, Microenterprises, Competitive Success, Innovation.

### SESRR-116 | ARE PORTUGUESE BANKS PROMOTING SUSTAINABILITY? THE RISK OFFICERS' OPINION REGARDING THE ROLE OF BANKS

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It was in the late 1980s that environmental issues started to appear in the Portuguese social and political debates, mainly due to the pressures from the European Union. The Portuguese banking sector took longer than the other sectors to disclose their concerns and practices related to environmental issues. Despite the growing interest shown by the Portuguese banks on environmental issues, there is a paucity of academic literature on this issue. This article investigates how banks operating in Portugal are concerned with environmental issues and if they are promoting sustainability via their lending procedures and risk analysis models. This analysis is developed using a mixed methods approach, with quantitative and qualitative research. The quantitative research is based on questionnaires implemented to Portuguese banks in 2007, and the qualitative research is focused on interviews, implemented in 2011, with the 8 largest banks operating in Portugal. The overall findings allowed to conclude that the legitimacy theory can explain the existing practices developed by the Portuguese banks.

**Keywords:** banks, risk, environment, sustainability

## SESRR-118 | THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY´ SOCIAL DIMENSION ON EMPLOYABILITY: EFFECTS OF TRAINING PRACTICES IN PORTUGUESE TOURISM SECTOR

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European growth includes the priority of employment in general, intelligent, sustainable and inclusive. The study of strategies that will enable push this issue is important and will contribute to its strengthening and development. Corporate Social Responsibility plays a relevant role in different dimensions (social, economic and environmental). In this field, and an internal component, the valuation of human resources in organizations is highlighted as a tool between employees and the labor market. Another important aspect is to perceive the meaning that companies attach to these valuation practices of its resources. Thus, the analysis of the perception of senior management of organizations will allow to understand their views and to reflect on future behavior and ability to implement these strategies in human resource training company. This study seeks evidence on the effect of training on employability of workers from a survey of 213 tourism accommodation establishments, based on perceptions of their managers. The results obtained indicate a dual effect of training on employability of workers and their retention, and in the opposite effect, even more expressive, to promote mobility.

**Keywords:** Corporate Social Responsibility, Development, Employment, Training.

## SESSION 8 - BUSINESS ETHICS, CSR AND ORGANIZATIONAL CULTURE

### SESRR-110 | DO AUDITING AND REPORTING STANDARDS AFFECT FIRMS' ETHICAL BEHAVIOR? THE MODERATING ROLE OF CULTURE

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This paper aims to examine the impact of the auditing and reporting standards on ethical behaviors of firms by taking into account the moderating role of national culture. A panel regression analysis on 71 countries between the years 2006-2012 was conducted. Overall results indicate that while the impact of the strength of auditing and reporting standards on ethical behaviors of firms is extenuated if society is characterized by high uncertainty avoidance, high power distance, high masculinity, it is accentuated if society is characterized by high individualism. Empirically, the study contributes to the gap in the literature, by pointing the importance of considering national cultures on the effectiveness of legal settings and regulations on ethical behaviors across different countries.

**Keywords:** ethical behaviors, legal settings, corporate governance, culture

### SESRR\_128 | THE MANAGEMENT OF ETHICS: THE BALANCE BETWEEN VALUES AND COMPLIANCE PROGRAMS

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Corruption knows no boundaries, occurs worldwide, and is susceptible to jeopardising business competitiveness and market confidence while also undermining economic and democratic development. This article analyses the procedures that companies and institutions adopt to ensure conformity and compliance with the legal and regulatory framework in effect for the sector and designed to prevent infringements and to detect irregularities, as well as to minimise risks. We furthermore consider how compliance programs influence senior management decisions and contribute towards establishing ethically responsible business practices. The empirical research was based upon a case study of a multinational company running a worldwide compliance program. We focus our analysis on the compliance policies in effect within the context of the organisation within the scope of three secondary objectives: i) studying how compliance programs are integrated into the respective sustainability strategy and its underlying justifying logics, ii) analysing whether or not leaders drive such ethical cultures and how this is actually achieved in the workplace, and iii) identifying just which initiatives and development action plans have been put into effect and how these influence strategic decision making and employee behaviors. The study's conclusions convey how anti-corruption corporate policies may be implemented and what is the respective influence and effectiveness of compliance programs on strategic organisational leadership at both the top management

and middle management levels and, in summary, just how ethics are incorporated into employee targets and objectives.

**Keywords:** Compliance, Business Ethics, Corporate Social Responsibility; Sustainable Leadership.

## SESRR-129 THE RELATION BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE CULTURE: A CASE STUDY

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Corporate Social Responsibility (CSR) concerns an ensemble of management policies and practices embedded on the company's strategy and goals. CSR aims to meet the internal, market and community demands, having the common interest as its backbone. Thus, a socially responsible company generates value to all its stakeholders. Acknowledging that socially responsible companies must have principles such as Ethics, Quality and Value-generation, we pretend to understand through this case study, on one hand, how can its corporate culture enable the implementation of CSR practices, and, on the other hand, what's the outcome of CSR's implementation on the company's culture. This work mirrors the need to explore the relation between these two concepts: corporate culture – which is a well-grounded concept, profoundly studied and researched; and CSR – whose academic interest has been growing throughout the scientific community. Foremost, this case study presents itself as a portrait of the company in focus, its relationship with CSR, and the outpour of this strategic option on its culture.

**Keywords:** Corporate Social Responsibility, Corporate Culture, case study.



## SYMPOSIUM 1 - CSR CONTRIBUTES FOR EMPLOYEE COMMITMENT AND JOB SATISFACTION

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Regardless of most recent advances in CSR research, current understanding of CSR outcomes at the individual level of analysis is still embryonic (Aguinis & Glavas, 2012). Little is still known about CSR's impact at the individual level, namely on employee attitudes. Employees are a key stakeholder for the implementation of CSR practices, performing a triple role in what concerns CSR – observers, agents and beneficiaries (Maignan & Ferrell, 2001). Understanding their responses to CSR engagement is therefore fundamental. This symposium presents three studies that contribute for advancing current knowledge on how corporate social performance can affect employees' attitudes at work, notably organizational commitment and job satisfaction. These variables are key indicators of employee-organization relationship and their relationship with individual and organizational performance is well established in literature (Brief & Weiss, 2002). By exploring potential mediating and moderating variable, researchers endeavor to better understand the psychological process and contexts that help to explain (and manage) the impact of CSR on job attitudes.

**Keywords:** Individual level of analysis, organizational commitment, job satisfaction, internal communication, organizational justice, corporate social responsibility, human resources management.

### SESRR-127 | THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND EMPLOYEE COMMITMENT: THE MEDIATING ROLE OF ORGANIZATIONAL JUSTICE

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Although corporate social responsibility (CSR) has gained considerable importance in the literature, most studies focus on the institutional and organizational levels of analysis. Contrary to this trend, the present study analyzes the influence of CSR on employee attitudes. Employees are one important element for the implementation of CSR practices. Therefore, it is essential to understand how they perceive their company's engagement in different CSR dimensions and how those perceptions are related to their job attitudes. In this study the focus is on one of these attitudes, namely on organizational commitment. The identification of psychosocial processes that help to understand the relationship between CSR and employee attitudes is also important. Therefore, this study also analyzes the potential mediating role of organizational justice within this relationship, a role yet to explore in the literature. A sample of 139 employees was surveyed via on-line questionnaire about their organizations' engagement in CSR practices (economic, employees, community and environment), organizational justice and organizational commitment (affective, normative, continuance). The main results revealed that both affective and normative commitments are explained by the perceptions of CSR practices

towards employees, these relationships being mediated by perceived justice. There are no significant effects of CSR dimensions as regards continuance commitment.

**Keywords:** Employee, organizational commitment, organizational justice, corporate social responsibility.

## **SESRR-130 | DO CORPORATE SOCIAL RESPONSIBILITY'S GUIDELINES MODERATE THE RELATIONSHIP BETWEEN INTERNAL COMMUNICATION AND EMPLOYEES' AFFECTIVE COMMITMENT?**

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Internal Communication (IC) and Corporate Social Responsibility (CSR) have distinct purposes in the organizational management global issues, but yet, share a strategic positioning towards organizational development and employee-organizations' relationship improvement (e.g. Thévenet, 1997). When discussing the employee-organization relationship in particular, IC and CSR still linger to be jointly associated with the prediction of important individual indicators. While it seems, in thesis, easy to accept that "Social Responsible Internal Communication" could be an interesting practice for HR managers, there is a clear absence of empirical evidences able to support the investment on such practices. The main objective of the present study is thus, to investigate how employees' affective commitment is influenced by IC, checking in particular, if social internal CSR's guidelines play a contextual role in this relationship. Using a sample of one hundred and ten employees of a clothing brand organization, our evidences showed that IC predicts employees' affective commitment. Our results have also shown that the IC-Commitment relation is amplified by the CSR practices perception of the organization, due to the positive and significant moderating effect of CSR in the relation between IC and employee commitment.

**Keywords:** Internal Communication; commitment; human resource management

## **SESRR-138 | HOW DIFFERENT DIMENSIONS OF CORPORATE SOCIAL RESPONSIBILITY INFLUENCE JOB SATISFACTION: THE MEDIATING ROLE OF JUSTICE PERCEPTIONS**

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This study explored how perceptions held by employees concerning their company's engagement in different dimensions of corporate social responsibility (CSR) are associated with job satisfaction, within a model that proposes organization justice as a mediator variable. It thus extends a previous work by Tziner and colleagues (2011) focusing on the role of justice perceptions within a model that considered the relationship between employees' overall perceptions of CSR and job satisfaction. A sample of 148 individuals from different organizations was surveyed regarding their perceptions of corporate engagement in three dimensions of CSR (employees, community and environment, economic), their perceptions of organizational justice and their satisfaction with several job facets. Results show that the three dimensions of perceived CSR have dissimilar levels of association with job satisfaction. Job satisfaction is significantly explained by perceived CSR towards employees and in the economic domain but not by perceived CSR towards community and environment. Justice perceptions mediate these relationships. Therefore, justice perceptions are a relevant psychological mediator that helps to explain how employees' perceptions of different CSR dimensions affect their satisfaction at work. The theoretical and practical implications of these results are also discussed.

**Keywords:** *Corporate social responsibility, employee, job satisfaction, organizational justice.*

## SYMPOSIUM 2 - SOCIAL RESPONSIBILITY AND ETHICS OF THE COMPANIES IN DEVELOPING COUNTRIES: THE CASE OF PORTUGUESE COMPANIES IN THE LUSOPHONE WORLD

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We know little about the impact of Social Responsibility (SR) and Ethics of companies operating in developing countries (Frynas & Blowfield, 2005). Similarly we know little about how Portuguese companies manage their responsibilities when operating in other countries. Safeguarding the positive impacts these companies have in these countries, for instance, in what concerns paying taxes and job creation, we propose in this session to think about this issue, allowing a glimpse of the mechanisms and effects of the management of SR and business ethics in the case of Portuguese firms operating in developing countries, through a mutual learning process between the different parties represented at the session of the symposium.

Alongside with some research work on the subject, European guidelines have emerged and there has been some debate on the need to improve the practices of SR companies. The most recent debate dates from February 6, 2013 when the European Parliament adopted two resolutions on the SR enterprise: 1) transparent and responsible behavior of companies and sustainable growth and 2) promoting the interests of society and way to sustainable recovery and inclusive, recognizing the importance of corporate transparency in these areas. The first resolution "reiterates its appeal to investors and foreign companies operating in developing countries to fully honor their international obligations legally binding human rights, environmental standards and core labor standards of the ILO, as well as the Guiding Principles of UN on Business and Human Rights" (p.30). Further notes that "EU companies should be legally responsible and should be applied different types of mechanisms of accountability and responsibility between them and their subsidiaries and the entities that control in developing countries" (p.31). In 2011 the SR strategy of enterprises (18COM (2011) 681 final) made reference to the fact that "to promote respect for social and environmental standards, EU companies can encourage better governance and inclusive growth in developing countries development". Therefore in both scientific and European regulatory frameworks the importance of the SR of the companies in host countries is highlighted.

Taking into account the results of an exploratory reading on this topic we can consider that the practice of SR and ethical business focuses, first, on their indirect contribution, through the generation of employment, the fulfillment of tax obligations and the establishment of value chains locally, e.g., food sufficiency, water supply, electricity and infrastructure and means to improve health and education communities. This leads to the acknowledgment of these companies as social actors "in fact", substitute players or complementary of governments in response to short-term local deprivation needs, although still contributing to the resolution of other global problems such as poverty, gender inequality and corruption, improvement of governance processes, or the minimization of biodiversity loss and the effects of climate change. In this case the companies act as global political players contributing to the development of strategies and to the implementation of activities to minimize the large planetary effects of long-term issues that cut across all countries.

As mentioned, the challenges to the responsible management of the subsidiaries of Portuguese companies, usually multinationals, haven't been thought about systematically, although this debate assumes particular importance in a context of internationalization of the Portuguese business.

The reasons why SR practices are in place or not in contexts where, although being able to speak the same language, there are different cultures of reference and sometimes inconsistent legal systems, and the results obtained and perceived of SR practices, are

issues that we want to discuss in this session. Furthermore, other issues may arise and guide the discussion regarding the presence of any multinational company operating in a developing country, namely:

- The role that is assigned to the SR and business ethics, or where it goes or should go to the company's role, especially in encouraging the community development;
- The relative importance of the various pillars of SR in different contexts and stages of development uneven international recommendations to use and the impact of the lack of mechanisms for implementation and monitoring of recommendations;
- The values and cultural relativism versus a universalist view location, for example a human rights perspective;
- The management of the differences in the various business sectors;
- The SR strategy since its conception to the final achievement in a context other than the mother company, particularly taking into account whether there is distortion between the initial commitment and its implementation in subsidiaries;
- The methodology used in the management in the area between headquarters and subsidiaries, most common centralized or a decentralized approach.

Thus, in this session, we will have speakers who represent different perspectives of this complexity:

- SESRR-133. Idalina Dias Sardinha, SOCIUS, ISEG, UTL, Portugal: What the Portuguese companies say about their experience of SR and ethics in other Portuguese speaking countries, based on an exploratory reading and comparison of some sustainability reports 2011.
- SESRR-134. Luis Paulo, CTT Portugal: CTT in Mozambique: The implementation of practices of CSR and business ethics in the Mozambican context adapted to the local culture, the social and political context, namely trying to understand how is the adaptation of the array of references and management practices done in Portugal to the local reality.
- SESRR-135. Alvaro Ruiz, University of Cape Verde, Cape Verde: The prospect of an academic institution of a recipient country: The work in place.
- SESRR-135. Bernhard Freyer, University of Natural Resources and Applied Life Sciences, Vienna, Austria: Transnational corporations and the development of overall (no sustainable) food system.
- SESRR-137. Fátima Proença, ACEP - Associação Cultural entre os Povos, Portugal: Critical view of a Portuguese NGDO on the role and impact of the presence of foreign firms in the Lusophone world, a study done in 2009.

## CLOSING CONFERENCE

### ETHICAL RATIONALITY: ENRICHING ECONOMIC RATIONALITY WITH ETHICAL VALUES

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I present a theory of Ethical Rationality that articulates economic rationality with the values that are excluded from it. Taking the point of view of decision sciences, I summarize the main critics of the economic paradigm of rationality at the descriptive, normative and formal levels. I then show how ethical values lead to a more open form of rationality, where actors face dilemmas which can be objectively studied but do not necessarily have a normative solution. Descriptive observation of actual behaviour reveals how these actors have chosen to give weight, or not, to ethical values, thereby giving “existence” to their ethical (ir)responsibility.

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