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POST-PRINT VERSION

CORPORATE SOCIAL RESPONSIBILITY: MAPPING ITS SOCIAL MEANING¹²

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Abstract

Although considerable advances have been made in the literature on corporate social responsibility in recent decades, as yet little is known about people's understanding of the concept. This study attempts to help fill this gap by addressing the social meaning of corporate social responsibility. A free association task was completed by a sample of 275 individuals, mostly employees from different industries, who were given "socially responsible corporation" as the stimulus. The results elicit three distinct views of a socially responsible corporation. Some individuals consider a socially responsible corporation to be one that undertakes its business operations in an efficient and ethical manner. Others see it as an organisation that takes an active role in contributing to the well-being of society, behaves in an ecologically friendly way and acts in the field of social solidarity. For yet another set of participants a socially responsible corporation is one that adopts human resources practices that demonstrate respect and concern for the well-being of employees and their families. The social meaning of corporate social responsibility thus includes ideas that to some extent mirror the conceptualisation introduced by previous theoretical models. However, this study suggests that the translation of the theoretical models into instruments addressing stakeholders' perceptions of corporate social responsibility requires closer scrutiny and validation through contextual (e.g. national) adaptations.

Keywords: Corporate social responsibility, social meaning, homogeneity analysis, Portugal.

INTRODUCTION

Interest in the subject of corporate social responsibility is not a recent phenomenon. A wide range of articles discussing this concept has been published in recent decades (e.g. Carroll, 1979, 1991, 1999; Dahlsrud, 2008; Garriga & Melé, 2004; Gavin & Maynard, 1975; Joyner & Payne, 2002; Matten & Moon, 2008; Moir, 2001; Montiel, 2008; Salmones, Crespo & Bosque, 2005; Sison, 2009; Valor, 2005; van Marrewijk, 2003; Waddock, 2004, 2008a,b; Wood, 2001). Research on this issue is now the focus of renewed interest among both academia and professionals (Carroll, 1999; Joyner & Paine, 2002; Matten & Crane, 2005; Matten & Moon, 2005; Montiel, 2008; Mirvis & Googins, 2006; Waddock, 2008a,b; Welford, 2005).

Recent research on corporate social responsibility has centred largely on the potential benefits for organisations and the relationship between economic and social performance (Orlitzky, Schmidt & Rynes, 2003; Waddock & Graves, 1997; Wu, 2006). Improved relations between corporations and their multiple stakeholders is one of the most cited benefits of corporate social responsibility (European Commission, 2001; Kotler & Lee, 2005; Observatory of European SMEs, 2002; Rego, Moreira & Sarrico, 2003). It is suggested that stakeholders' adherence to the principles and values underlying corporate social responsibility is extremely important for the diffusion and success of this perspective in business citizenship. Research on this specific subject shows that stakeholders' support for socially responsible corporate practices is related to their understanding of what it means to be socially responsible (Becker-Olsen, Cudmore & Hill, 2006; Brown & Dacin, 1997; Creyer & Ross, 1997; Maignan, 2001; Sen & Battacharya, 2001). For instance, research suggests that consumers punish firms that are perceived to be insincere in their social involvement (e.g. Sen & Battacharya, 2001); employees' commitment to the organisation is related to the perceptions of their firm's social responsibility (e.g. Brammer, Millington & Rayton, 2007);

prospective employees are more attracted to more socially responsible corporations (e.g. Greening & Turban, 2000); and investors often prefer socially screened investment funds (Stone, 2001). Therefore, these various groups of stakeholders, together with other interested parties may play a crucial role in stimulating and pressing corporations to engage in socially responsible practices in different domains.

In light of the tensions between global market forces and context-specific corporate activities, research also needs to address issues such as whether corporate social responsibilities are perceived in the same manner across borders (Maignan, 2001). Since most corporate social responsibility literature originates from Anglo-Saxon countries, notably the United States, lack of evidence about other geographic and cultural contexts (Branco & Rodrigues, 2008; Maignan, 2001; Maignan & Ferrell, 2001) hinders the advance of knowledge and theory on corporate social responsibility responding to specific situational challenges. The present study contributes to this line of research by providing additional knowledge on the social meaning of corporate social responsibility in a European country, namely Portugal.

Like some other European countries³, the interest in and the implementation of the corporate social responsibility philosophy in Portugal is quite recent, and as a result, national research on the subject is scarce. The main aim of the first empirical studies, which appeared only in the last few years, was to characterise the involvement of national corporations in socially responsible practices (e.g. Abreu, David, & Crowther, 2005; Gago, Cardoso, Campos, Vicente & Santos, 2005; Pinto, 2004; Rego et al., 2003; Santos, 2005; Santos, Santos, Pereira & Almeida, 2006). At the same time, a number of private and public initiatives aimed at raising awareness of the importance of corporate social responsibility have triggered the debate on both its implementation and adequate assessment models (Neves &

³ For a detailed description of corporate social responsibility across Europe see Habish, Jonker, Wegner and Schmidpeter (2005).

Bento, 2005; Santos, 2005). The present research focuses on characterising the social meaning of corporate social responsibility, a concept that has been acquiring greater visibility in Portuguese society. The main aim is to map the constellations of ideas associated with this concept and to identify the corporate behaviours that are understood to demonstrate social responsibility.

For this purpose, we start by giving a brief definition of corporate social responsibility and the main categories that characterise socially responsible practices. We then summarize some literature about stakeholders' perception and attitudes towards corporate social responsibility. The last section of the introduction presents the main features of the study.

Corporate Social Responsibility

Corporate social responsibility is a broad concept that comprises the whole set of philosophical and normative issues relating to the role of business in society (Maignan & Ferrell, 2001)⁴. Its core assumptions are closely linked to the principles of sustainable development, namely that corporations should make decisions based not only on financial and economic factors (e.g. profits, return on investment, dividend payments and others), but also on the immediate and long-term social, environmental and other consequences of their activities. This idea is in line with the conceptualisation proposed by McWilliams and Siegel (2001); it is also emphasised in one of the most popular definitions of corporate social responsibility advanced by the European Commission (2001) which states that corporate social responsibility consists of the voluntary and strategic adoption of management practices that, going beyond legal prescriptions, aim at contributing significantly to sustainable development.

⁴ In this study we adopt the "equivalent view" proposed by Matten and Crane (2005) and will use the terms corporate social responsibility and corporate citizenship interchangeably (see a similar perspective in Mirvis & Googins, 2006; Rego, Leal, Cunha & Pinho, 2009; Waddock, 2004).

The concept of corporate social responsibility is grounded on stakeholder theory, a management philosophy that defends a responsible corporate posture towards all individuals or groups that are somehow affected by or that affect corporate decisions and activities (Clarkson, 1995; Donaldson & Preston, 1995). Within the stakeholder theory framework, the manager's role is not only to serve the interests of stockholders but also to search for a balance between the needs and demands of multiple stakeholders. This theory thus clearly assumes that corporations have social responsibilities towards society, a position that contrasts with the more traditional vision of business management whereby the main responsibility of business is to maximize stockholders' profit within the legal boundaries (Friedman, 1962, 1970, cit. by Wartick & Cochran, 1985). Some authors highlight the need to conduct stakeholder management in a virtuous manner so that the process does not result in corporate irresponsibility (Greenwood, 2007), revealing its darker side (Cennamo, Berrone, & Gomez-Mejia, 2009).

Corporate social responsibility becomes visible in daily business life through the development of a diverse set of corporate practices. These can be organised in several dimensions and/or categories of corporate social responsibility. Carroll's conceptualisation (1979, 1991, 1999) is probably the most widely accepted model of corporate social responsibility. The model was proposed in the late 1970's, a period of intense debate on the social responsibilities of business to society. The author suggests that corporations have four categories of social responsibilities which "fully address the entire range of obligations business has to society" (1979, p. 499). The four categories of business responsibilities are placed in a pyramidal model, according to society's expectations towards business (Carroll, 1991). From bottom to top, the categories address (a) economic responsibilities (to produce valuable goods and services and to attain profit), (b) legal responsibilities (to operate within the framework of legal requirements), (c) ethical responsibilities (to operate within society's

moral framework) and (d) discretionary responsibilities (to perform voluntary activities that contribute to societal development). The lower layer represents the primary expectation towards business accomplishments. These four categories are not mutually exclusive, nor are they intended to portray a continuum from economic to social concerns. Given its extensive scope, it is one of the most quoted models of corporate social responsibility. In more recent proposals (European Commission, 2001; McWilliams and Siegel, 2001) less attention is given to the practices related to attaining profit and operating in accordance with the law because it is questionable whether these are in fact activities that go ‘beyond legal prescriptions’.

More recently, following the European Commission’s Green Paper on social responsibility (2001), Neves and Bento (2005) organised the pool of corporate social responsibilities around two main dimensions. The internal dimension comprises corporate responsibilities related both to internal stakeholders and environmental impact management. Practices echoing internal corporate social responsibilities include corporate initiatives dignifying employees and workplace conditions, fostering work-family balance and equal opportunities, developing the skills, competencies and employability of human resources, as well as investment in environmental management systems. The external dimension encompasses a set of corporate responsibilities related to external stakeholders, namely the local community, consumers, business partners and suppliers, amongst others. Some of the most prevalent examples of practices in this dimension are the implementation of solidarity programmes, corporate volunteering programmes and environmental conservation programmes.

Corporate social responsibilities, be they internal or external, can also be organised in line with the specific area in which they are implemented (Neves & Bento, 2005): social, economic or environmental. These areas correspond to the triple bottom line (Elkington, 1998): *people* (social activities pursuing social justice, e.g. corporate volunteering), *profit*

(economic activities pursuing economic prosperity, e.g. corporate sponsorship) and *planet* (environmental activities pursuing environmental quality, e.g. materials re-utilisation). The articulation between dimensions and areas of social responsibility results in six fields or categories of business responsibilities: social internal (responsibilities to people inside the organisation), social external (responsibilities to people outside the organisation), economic internal (responsibilities to pursue corporate economic prosperity), economic external (responsibilities to contribute to society's economic prosperity), environmental internal (responsibilities to minimize environmental impact), and environmental external (responsibilities to contribute to environmental protection and preservation).

Both these approaches derive from theoretical proposals but research has rarely attempted to establish whether they are a true reflection of the perceptions of corporate social responsibility held by stakeholders (Maignan, 2001). Research conducted by Maignan (2001) and Maignan and Ferrell (2001) on consumers and managers' understanding of business social responsibilities constitute exceptions. The authors of both studies have employed Carroll's model as theoretical framework for a survey about perceptions of business responsibilities. Results show that the surveyed respondents indeed differentiate the four business responsibilities proposed by Carroll, although it can be concluded that the findings reflect pre-defined corporate responsibilities and not the respondents' own definition of business responsibilities (Maignan, 2001). This indicates the need for further research to understand whether the proposed dimensions are relevant for stakeholders and also to serve as a basis for the development of valid measures of corporate social responsibility. The present study addresses this issue by using a free-association task in which respondents are allowed to use their own definitions of corporate social responsibilities.

Stakeholders' perceptions of and attitudes towards corporate social responsibility

Research on stakeholders' perceptions of and attitudes towards corporate social responsibility is still limited. Nonetheless, the few existing studies suggest that the perceptions and attitudes towards corporate social responsibility have a positive impact on business evaluation and subsequently on people's attitudes and practices (e.g. Brown & Dacin, 1997; Dutton & Dukerish, 1991; Klein & Dawar, 2004; Maignan & Ferrell, 2001; Peterson, 2004; Salmones et al., 2005; Sen & Battacharya, 2001).

Studies on the impact of perceptions of corporate social responsibility have mainly targeted two groups: employees and consumers. Some studies were thus interested in employees' perception of corporate social responsibility and the outcomes of their attitudes towards it. This line of research showed that the perception of corporate involvement in socially responsible activities is positively associated with a set of attitudinal responses in the workplace, such as job satisfaction (Duarte & Neves, submitted; Koh & Boo, 2001; Valentine & Fleishman, 2008) and organisational commitment (Brammer et al, 2007; Duarte & Neves, 2009; Koh & Boo, 2004; Maignan, Ferrell & Hult, 1999; Peterson, 2004; Rego et al, 2009). There is also some evidence that employees' attitudes towards corporate social responsibility moderate the relation between corporate social responsibility perceptions and job attitudes (Koh & Boo, 2004; Peterson, 2004). Corporate social reputation is also important for job seekers who tend to show preference for organisations that have a reputation for being involved in socially responsible activities (Greening & Turban, 2000; Turban & Greening, 1997). It seems therefore that the positive outcomes of corporate social responsibility are dependent, at least in some degree, on the meaning internal stakeholders attribute to the concept.

Other studies have focused on the consumers' perception of and attitudes towards corporate social responsibility. Overall, these studies found a link between corporate social performance and people's positive affective, cognitive and behavioural responses towards

business (Creyer & Ross, 1997). This relationship seems to be mediated by the overall corporate image (Brown & Dacin, 1997) and moderated by consumers' support (Sen & Battacharya, 2001) and attributions of the motives and genuineness of corporate socially responsible activities (Ellen, Webb & Mohr, 2006; Sen, Battacharya & Korshun, 2006).

The abovementioned studies focus on employees' and consumers' evaluative positions towards corporations' social responsibility and try to establish a relationship between those attitudes and a set of cognitive, affective and behavioural outcomes. Taken together, the results of these two lines of research reinforce the assumption that socially responsible behaviour is good business practice (Salmones et al., 2005). But in order to better understand the positions towards corporate social responsibility, we defend that it is necessary to assess people's shared ideas and beliefs on the subject. This seems particularly important since, as mentioned above, some studies suggest that individuals' opinions about corporate social responsibility are related to a set of affective and behavioural responses concerning business outcomes. For instance, in a cross-cultural consumer survey Maignan (2001) found that French and German consumers give less importance to economic responsibility than their American counterparts. Differences were also reported regarding managers' perceptions of corporate social responsibility in different countries (e.g. Orpen, 1987 – American vs. South-African; Shafer, Fukukawa & Lee, 2007 – American vs. Chinese). Additionally, Kim and Kim (2009) have recently examined the relationship between Hofstede's cultural dimensions and public relations practitioners' perceptions of corporate social responsibility in South Korea and found that cultural dimensions (particularly collectivism, Confucianism and uncertainty avoidance) affect perceptions of corporate social responsibility. This result reinforces, yet again, the need to understand which corporate social responsibility dimensions are made salient in a specific national context. Addressing this research question, therefore,

contributes to the furthering of an enhanced and integrative model of corporate social responsibility and to overcoming existing theoretical and assessment limitations.

The present study

As presented above, the concept of corporate social responsibility has only recently been introduced in Portuguese society. Corporations operating in Portugal are investing in the promotion of their “good practices”, acknowledging the role of public opinion on expected business returns, both in its tangible (e.g. profits and investments) and symbolic forms (e.g. corporate reputation). The number of organisations presenting their annual sustainability report is growing with every year (Business Council for Sustainable Development Portugal, 2010).

The main objective of this research consists of mapping out the semantic content of social meaning of corporate social responsibility in an attempt to capture the constellations of ideas that people associate with this concept. Previous studies have adopted structured questionnaires as the main data collection technique, thus imposing a pre-defined conceptualisation on participants. This is a recognised limitation of prior research and is the origin of a call for qualitative inquiries examining how individuals define corporate social responsibilities in general (Maignan, 2001). Qualitative methods have privileged tools for capturing the plurality of perspectives present in the elaboration of a social object. This study uses a free association task because it allows the respondents to register the ideas that freely come to mind when faced with the concept. Indeed, less structured tasks have the advantage of enabling the participant to present his/her most significant or salient categories in the object definition.

To our best knowledge there are no studies about the social meaning of corporate social responsibility or related concepts. Therefore, the present study assumes an exploratory nature.

Nonetheless, it seems intuitively reasonable to expect that the ideas associated with corporate social responsibility will correspond to the most salient practices of corporate social responsibility diffused by organisations, namely practices reflecting external social and environmental responsibilities (Branco & Rodrigues, 2008). Moreover, given the traditional perspective of business responsibility, we also expect to find ideas anchored in more traditional dimensions of economic business performance.

METHOD

Participants and procedure

A self-report questionnaire was administered to a convenience sample of 298 individuals, with data collection taking place during November 2006. Twenty-three questionnaires were eliminated due to invalid responses. The final sample is composed of 275 participants aged between 18 and 72 (Mean=31.2; SD=11.9), the majority of whom are female (65.5%). The educational level of the sample is relatively high (7.6% completed middle school, 53.5% completed high school and 38.5% has higher education). A large proportion of the participants is currently employed and works in a private corporation (30.5%), a public corporation (27.6%) or are self-employed (15.3%). The remaining participants are college students (26.5%). Participants were employed in a variety of business sectors, notably in sales, transport, bank, insurance, electronics, telecommunication services, education and health. A large percentage of the participants was employed in organisations with fewer than 250 employees (58.8%).

Instrument and Data Analysis

The questionnaire included a free association task and socio-professional questions that allowed for the sample description. Participants were instructed to write down “words or

expressions that come to mind when thinking about a Socially Responsible Corporation”.

Respondents were asked to write as many responses as possible. Although the social meaning of corporate social responsibility may be presumed to be contingent on the role that individuals adopt in specific contexts (e.g. consumer, employee, other), this study aims to capture the general understanding of corporate social responsibility. Thus, no role was made salient during the fulfilment of the task. This approach sought to capture the more transversal, salient and enduring ideas associated with corporate social responsibility.

The data collected was then submitted to a content analysis (Krippendorff, 1980). The category system used to code data was developed using a bottom-up technique, also called emergent coding, which uses the data to be coded to create a coding scheme. The theme was taken as the unit of analysis; the sections of participants' answers that referred to the same theme were grouped together (this could be a word or an entire phrase depending on the case). This process allowed the identification of 28 categories that were named so as to reflect the content of the themes included therein. Table 1 shows the category system and examples of themes that refer to the categories. In order to ensure the quality of the category system, two researchers independently rated 10% of the collected questionnaires (randomly selected). The value of the inter-rate agreement indicates a very adequate level of reliability for the category system (Kappa of Cohen for the inter-rate agreement=.84).

After the content analysis of all data had been completed by one of the researchers, the results of the analysis were entered into a SPSS data base, producing a matrix of presences and absences for each respondent. Since the study aim was to capture people's understanding of corporate social responsibility, the questionnaire was selected as the unit of register. Accordingly, only the presence or absence of a particular category in each questionnaire was taken into account, and not the number of responses that each respondent wrote down for each category.

PLEASE INSERT TABLE 1 AROUND HERE

RESULTS

Free Associations: Categories Frequency

The participants produced a total of 811 responses that were aggregated into the aforementioned 28 categories. Each participant produced between one and eight associations, and the mean number of associations produced was three ($M=2.96$; $SD=1.39$). Table 2 includes the list of categories and the number of participants that mentioned each category (minimum= 1; maximum= 100). The participants associated a socially responsible corporation mostly with *General social concern* ($n=100$; comprises ideas related to organisations' concern for society in general and with corporate responsibilities regarding human rights and collaboration with other institutional actors in order to improve society's well-being) and *General environmental concern* ($n=83$; encompasses ideas related with corporate responsibilities and concern for the environment, including corporate involvement in environmental protection and conservation practices that go beyond the strict reduction of business environmental impact). *Support for social causes* ($n=80$; includes ideas associated with corporate solidarity and support of social causes and not-for-profit organisations) and *Respect for and fulfilment of the Law* ($n=73$; aggregates ideas related with corporate compliance with diverse rules and laws from different domains, labour, social insurance, finance, others) were also frequently mentioned categories. On the other hand, the least mentioned themes or ideas were *Relationship with suppliers and unions*, *Implementation of a participated management system*, and *Use of corporate social responsibility for advertising purposes* with only one mention each. As expected, some of the most salient categories correspond, in *lato sensu*, to corporate activities that are often disclosed by organisations as part of their social responsibility strategy (e.g. general social concern, general environmental

concern, support for social causes) or that are related to the more traditional view of business responsibilities (respect and fulfilment of the law, economic performance and viability).

PLEASE INSERT TABLE 2 AROUND HERE

Spatial organisation of the categories: Analysis of homogeneity

In order to better understand how the categories are associated or grouped by the participants, a homogeneity analysis was performed (HOMALS) (Van de Geer, 1993) using SPSS 12.0. Participants with similar answers will have identical scores and, from a graphic viewpoint, will be projected more closely to each other. In this analysis, only categories with more than 20 occurrences were entered (n=14). The HOMALS converged to a two-dimensional solution after 50 iterations (fit=.23). Table 3 shows the discrimination measures and the quantifications by category.

PLEASE INSERT TABLE 3 AROUND HERE

The discrimination measures help reveal the categories that have higher explanatory power and are inherent to each dimension. Category quantifications represent the coordinates of categories in space. For dimension 1, depicted horizontally, discrimination measures display *Support of social causes*, *General environmental concern* and *General social concern* on the left side, contrasting with provision of *Good working condition*, *Respect and fulfilment of the Law*, *Promotion of a good work environment* and *Fair wages* on the right side. Therefore, the first dimension was labelled “Concern for society and the environment - Concern about working conditions”. For dimension 2, depicted vertically, *Promotion of occupational safety and health* and *Offering social services to employees* at the bottom,

contrasts with *Economic performance and viability* and *Ethical posture* at the top. Dimension 2 was therefore labelled “Concern about occupational safety and health – Concern about economic performance and ethics”. Figure 1 represents these dimensions pictorially and allows for the identification of three relatively autonomous conceptions of socially responsible corporations.

The first conception, in the top right quadrant, is based on economic (goal attainment, efficiency, good management and monitoring practices) and ethical concerns (having a code of conduct, being a responsible, honest and trustworthy corporation).

The second, on the left, includes corporations’ general concern for society (respect for human rights, corporate citizenship and cooperation for community development and well-being), social solidarity (financial support of non-profit organisations and other social solidarity institutions, engagement in social projects aimed at poverty eradication) and also concerns for the environment, both at a global (nature preservation, environmental projects) and private level (good practices of environmental impact management, recycling, refusal to conduct tests on animals).

The third representation, in the bottom right quadrant, embraces several ideas about a respectful and encouraging human resource management (respect for employees’ rights but mostly for human beings’ rights, promoting a good working environment, having training programmes, fair wages).

In order to relate the respondents’ socio-demographic characteristic with the HOMALS dimensions, variations in the two dimensions scores were tested for sex, age, level of education, employment status and dimension of the organisation where individuals are currently working. Only one significant difference was found. Positions on “Concern about occupational safety and health - Concern about economic performance and ethics” dimension were significantly different for age groups ($T=2.271$, $p<.05$). Participants were divided into

two age groups according to the distribution mean (31.2): younger participants (57.1%) and older participants (42.9%). The younger participants associate a socially responsible corporation with economic performance and ethical posture ($M=0.118$; $DP=1.0$), while older participants associate it more with ideas related to occupational safety and health and human resource management ($M=-0.157$; $DP=0.98$). There were no differences in the position of the two groups regarding the “Concern for society and the environment – Concern about working conditions” dimension (Younger: $M=-0.053$; $DP=1.00$; Older: $M=0.71$; $DP=1.00$; $T=-1.024$, n.s.). It should be noted that the younger participants have a higher educational level ($\chi^2_{LR}(3)=30.817$, $p.000$) and a higher percentage of unemployed persons ($\chi^2(3)=79,632$, $p.000$) than the older respondents.

In sum, the results elicit three distinct views of a socially responsible corporation. For some individuals, a socially responsible corporation is a corporation that is both efficient and ethical in the development of its business operations. For others, it refers to an organisation that considers society as a whole and plays an active role in contributing to its well-being, behaves in an ecologically friendly way and acts in the field of social solidarity. For yet another set of participants a socially responsible corporation is one that assumes a set of human resources practices that demonstrate respect and concern for employees and their families’ well-being.

DISCUSSION AND CONCLUSIONS

Despite the growing debate around corporate social responsibility, little research has been conducted into people’s representations of the concept. The present study explored the social meaning of corporate social responsibility using qualitative data collection and analysis techniques, thus responding to a call for qualitative inquiries examining how individuals define corporate social responsibilities in general (Maignan, 2001).

The findings suggest a multidimensional conceptualisation of socially responsible corporations by respondents. The most recurrent ideas are related with corporate concern for society well-being and environment and with corporate support of social causes. Corporate respect and fulfilment of the law is another idea frequently associated with a socially responsible corporation as well as reducing environmental impact, respect for employees and economic performance. Less frequent or salient ideas about corporate social responsibility include corporate relationship with unions and suppliers, implementation of a participated management system or the utilisation of corporate social responsibility for advertising purposes. Since the two highest ranking categories refer to more general and external issues, it suggests that corporate social responsibility is conceptualised as the integration of responsibilities that are outside of the strict business activities and situated at a more macro (social and environmental) level. This understanding is fairly aligned with the more recent definitions of the concept that propose the adoption of social and environmental considerations in business operations as an important part of corporate social responsibilities (e.g. European Commission, 2001; see also Dahlsrud, 2008). In addition, the way organisations manage their relationships with multiple interested parties was almost irrelevant for the participants, except with regard relationship with employees. Employees are seen as a very important group and consequently a socially responsible corporation must address a set of issues related with employees' well-being at work. At least 10 of the 28 categories mentioned by the participants are directly related with dimensions of job satisfaction (Judge, Parker, Colbert, Heller & Ilies, 2001). On the other hand, consumers, unions and suppliers were given little salience by the respondents. Given the emphasis that has been given to stakeholder management in the literature on corporate social responsibility, this is surprising to say the least.

A comparison of the respondents' ideas on corporate social responsibility with the theoretical approaches reveals that people's understanding of the concept includes ideas pertaining to both the classical Anglo-American model and the more recent European approach. On one hand, it includes ideas about corporate social, economic and environmental responsibilities (Neves & Bento, 2005) and on the other it also incorporates ideas about the ethical and legal business responsibilities (Carroll, 1979, 1991, 1999), thus encompassing both mandatory/implicit and non-mandatory/explicit corporate social responsibilities (Matten & Moon, 2005, 2008). Thus, the results of the present study suggest that most of the proposed dimensions are relevant for the public at a general level and may, with some adaptation, serve as a basis for the development of valid measures of perceptions of corporate social responsibility.

The homogeneity analysis performed suggests two major dimensions underlying the social meaning of corporate social responsibility. The first dimension opposes "concern for society and the environment" to "concern about working conditions". It contrasts a set of ideas related with a more external, explicit and discretionary component of corporate social responsibility to a group of ideas related with a more internal and implicit one. The second dimension contrasts "concern about occupational safety and health" to "concern about economic performance and ethics". It exposes a perspective that is closer to the traditional representation of corporate responsibility (where economic proficiency is the primary responsibility of business, albeit with the addition of ethical considerations on the way business is conducted) in contrast to a more recent concern about the provision of working conditions that guarantee occupational safety and health.

The results have not provided support for significant socio-professional variations in scores for either dimension. The only exception is the age variation in the scores of the "concern about occupational safety and health vs. economic performance and ethics"

dimension. The results showed that the younger participants associate a socially responsible corporation with economic performance and ethical posture while older respondents associate it with ideas related to occupational safety and health and human resource management. A reasonable justification for this is that the younger group is predominantly composed of students who have still not acquired a strong perspective of the internal dimensions of labour. Working conditions are, conversely, very salient to the older group who are already engaged in working activities.

The analysis also suggests that people's understanding of corporate social responsibility is characterised by three distinct views of a socially responsible corporation. A socially responsible corporation is a) an organisation that assumes an active role in achieving social and environmental well-being; b) an organisation that is efficient and also ethical in the development of its business operations; or c) an organisation that assumes a set of human resources practices that demonstrate respect and concern for the well-being of employees and their families. The two latter notions are related to the internal dimension of corporate social responsibility and the former is related to the external dimension of corporate social responsibility (Neves & Bento, 2005). The three views also cover the different ladders of CSR proposed by Carroll, although without a stringent hierarchy of the proposed areas.

This study therefore portrays how the ideas circulating on corporate social responsibility to some extent mirror the conceptualisation introduced by approaches that ascribe multiple social responsibilities to business. However, the homogeneity analysis also reveals that the organisation of the categories is not an exact match with any of the approaches previously introduced (Carroll, 1979, 1991; Neves & Bento, 2005), revealing that multiple responsibilities are imputed to business activity, including the maximisation of stockholders' profit within legal boundaries. A comprehensive analysis of previous proposals therefore contributes to a greater understanding of the complexity of people's representations of

corporate social responsibility. The six categories of business responsibilities of Neves and Bento (2005) allow for a more detailed understanding of the contents of the economic, social and environmental areas. But explicit references to legal and ethical issues, not considered in this model but fundamental in Carroll's pyramidal model, are also broadly valued. The legal dimension is associated with good working conditions and occupational safety and health, and this occurs mainly because its contents reveal a preoccupation with the fulfilment of labour law. The ethical dimension is related to a general concern about financial performance, revealing beliefs about efficient management practices embracing ethical standards.

In our opinion, the results also show how some dimensions of corporate social responsibility are being elaborated more than others. Differences at the level of specificity used by participants in their responses support this conclusion and deserve further discussion. The categories of social and environmental concern are presented in a very general way, with vague references to 'respect for human rights' or 'environmental protection'. In contrast, the categories related with economic performance and human resource management are presented in a more detailed way, with explicit allusions to 'investment in professional training', 'flexible work schedule for employees with children' or 'employment contracts with disabled employees'. The social meaning of corporate social responsibility is thus deeply anchored in the more traditional view of business responsibility whilst also starting to integrate the new ideas that highlight the 'going beyond the law' perspective. This can be linked with the cultural context in which the study was conducted. As Matten and Moon (2005) noted there has been a shift in the balance between implicit and explicit corporate social responsibility in Europe and the adoption of a more explicit corporate social responsibility has been emphasised in recent years.

Despite the interest and broad scope of the results reported in this paper, caution is advised in their generalisation since the sample was not representative of the Portuguese

population. In fact, the sample was predominantly well educated and young while the Portuguese population is predominantly old and poorly educated. Individuals with different socio-demographic characteristics might have different understandings of corporations' social responsibilities and associate different contents and ideas to the concept. Future research should replicate this study using a more heterogeneous and representative national sample.

A more macro, cultural perspective can also add to the understanding of this study's results. Social meaning is embedded in the context in which it is constructed and, as Kim and Kim (2009) recently demonstrated, the cultural context influences individuals' perceptions of corporate social responsibilities. Moreover, as discussed by Matten and Moon (2005), there are differences between the Anglo-American and the European approach to corporate social responsibilities, with social responsibilities being less a matter of the individual discretion of European corporations than for their American counterparts. Portugal has some cultural specificities that may frame people's understanding of the social responsibilities of business. For instance, as a collectivistic culture that values collective achievement and well-being, it might be thought that corporate responsibilities that simultaneously guarantee the success of organisation and society would be more salient to and/or valued by individuals. Moreover, the high levels of femininity (Jesuino, 2002) sustain the preference for corporate activities that signal orienting business behaviour toward people and environment. These assumptions can be tested by future research that replicates the study in other national and cultural contexts. Cross-cultural research on people's understanding of corporate social responsibility can be of added value given the international scope of business activities in today's global market (Maignan, 2001).

This study sheds light on the social meanings in circulation on corporate social responsibility, highlighting relevant contents for future research on perceptions of corporate social responsibility. Some theoretical and managerial implications can be stressed. At the

theoretical level, the study adds to existing knowledge in several ways. First, it reports data on corporate social responsibility in a non Anglo-Saxon country, joining other efforts to expand knowledge about corporate social responsibility across the globe. Second, it reports data on people's understanding of corporate social responsibility, responding to the call for qualitative inquiries examining how individuals define such practices (Maignan, 2001). The findings provide empirical support for the common multidimensional conceptualisation of the concept, although pointing to a tri-dimensional configuration. This is an interesting contribution to the current state of the art particularly because these dimensions aggregate ideas about corporate socially activities from both theoretical approaches, showing that the current representation of the concept encompasses both mandatory and non-mandatory business responsibilities. Therefore, a comprehensive approach is required to fully capture the social meaning and people's expectations of corporate social responsibility. Third, the findings also have implications for the assessment of people's perceptions of corporate social performance. Measurement instruments must accurately capture the multidimensional nature of the concept (Maignan, 2001) and not be reduced to one-dimensional or general evaluations (e.g. Valentine & Fleishman, 2008). Additionally, measurement instruments must operationalise correctly the dimensions of corporate social responsibility that are most salient in the specific national context.

From the managerial viewpoint, this research enlightens corporations, at least those operating in Portugal, about the more transversal, salient and enduring ideas associated to corporate social responsibility. This should be acknowledged by corporations in their business activities. Businesses wishing to position themselves as socially responsible must be prepared to demonstrate their corporate responsibility not only in the social and environmental domains, but also in human resource management and in their economic and ethical performance. Knowledge of the expectations of their stakeholders leads to more aligned and

strategic corporate social responsibility policies as well as more strategic social disclosure, thus fostering companies' social legitimacy (Branco & Rodrigues, 2008). It is likely that businesses operating in different countries will have to meet different expectations and that implementing uniform social disclosure programs across borders can be inadequate and result in poor returns (Maignan, 2001).

The aim of the present study was to capture the general understanding of corporate social responsibility. A study of the meaning that specific groups of stakeholders, notably employees, managers, union representatives and consumers, associate to corporate social responsibility would be an interesting avenue for future research. As advanced by Wood (1991) "stakeholders are likely to evaluate corporate social responsibility differently, depending not only on their own interests, but also on their understanding and acceptance of corporate social responsibility" (p.712). Since different perspectives about corporate social responsibility can hinder dialogue and the exchange of ideas about the implementation and evaluation of corporate social behaviour amongst these groups, the comprehensive mapping of their positioning on this concept is essential. Understanding the expectations and vocabularies of other groups will help overcome mutual stereotypes and prejudices and foster a trust-based dialogue (Arenas, Lozano & Albareda, 2009). This line of research could help uncover the most valued contents of corporate social responsibility for each group, and anticipate potential sources of conflict between groups of stakeholders. The metamorphic character of the corporate social responsibility dimensions is another yet unexplored perspective; in this sense, depending on the relative importance each stakeholder has for a specific business activity the weight of each dimension could be different. Such findings could also be of added-value in the management of expectations of these multiple stakeholders.

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TABLE 1
Category system

<i>Category</i>	<i>The answer was coded to the category if it refers to...</i>	<i>Examples</i>
Corporate image and credibility	Positive evaluation of corporate image	“a prestigious organisation, with an image to defend” Q53 “credible” Q32
Corporate volunteering	Development of corporate volunteering activities	“with volunteer work” Q4 “allows employee participation in social activities during working time” Q78
Economic performance and viability	Valorisation of management practices related with a good economic performance and future economic sustainability	“an organisation concerned about achieving the objectives for which it was created” Q44 “good management, motivated managers” Q152
Ethical posture	Existence of corporate instruments and/or characteristics that reveal an ethical posture	“well defined professional codes of conduct inside organisations” Q3 “honesty” Q196
Fair wages	Positive evaluation of wage and reference to a fair pay policy	“has a fair pay policy” Q41 “good wages” Q24
General concern and respect for employees	Corporate respect for employees as persons and protection of their rights	“a corporation that is concerned with its employees” Q5 “a corporation that does not just look at or treats its employees as numbers” Q78
General environmental concern	General corporate concern with the environment and involvement in protection and conservation activities that go beyond those directly related with the business operations	“environmental protection” Q4 “supports environmental protection programmes” Q39
General social concern	Corporate concern with society in general, contributes to protecting human rights and cooperates with other social actors with the aim of societal well-being	“contributes to society’s development” Q4 “welfare” Q66
Good working conditions	Good working conditions, notably in terms of working schedule	“provides adequate working conditions” Q6 “has an adequate working schedule” Q94
Implementation of a participated management system	Employees participation in the management activities of the organisation	“enterprise where employees participate in management” Q83

TABLE 1(cont.)

<i>Category</i>	<i>The answer was coded to the category if it refers to...</i>	<i>Examples</i>
Innovative position	Adoption of a dynamic, entrepreneurial and innovative corporate behaviour, related namely with the investment in new ideas, and working methods or techniques	“investment in innovative ideas” Q35 “organisation that innovates in methods and techniques” Q115
Investment in employee training	Corporate investment in employees’ socio-occupational training and development	“investment in occupational training” Q118 “personal and occupational development of their employees” Q74
Job creation and security	Corporate activities related with the endorsement of employees’ employability and job security	“rejects collective redundancies” Q117 “job security” Q9
Non utilization of illicit workforce	Non-utilization of illicit workforce (e.g. child labour)	“refuses child workforce” Q1, Q84 “does not use 3 rd world workforce” Q108
Offering social services to employees	Corporate benefits and social services that support employees and promote work-family balance	“has social services (kindergarten, health insurance)” Q83 “provides support for employees’ families” Q181
Product and service quality	Offering quality products or services and investing in their continuous improvement	“product not harmful and of good quality” Q195 “handling services with the best quality possible” Q15
Promotion of a positive work environment	Corporate promotion of a good work environment, employees well-being and satisfaction	“creates a good work environment” Q18 “good communication between leaders and employees” Q128
Promotion of equality among employees	Corporate activities related with the promotion of equity and non discriminatory practices between employees	“non discrimination of employees” Q1 “treats all employees in the same manner” Q74
Promotion of occupational safety and health	Corporate definition and implementation of policies, rules and mechanisms for protection of employee safety, health and hygiene at work	“fulfilment of occupational safety and health rules” Q7 “employee awareness of need to use individual protective equipment” Q7
Reduction of environmental impact	Corporate respect for environment and management of environmental impact	“has an environmental policy” Q69 “respects the environment” Q206
Relationship with suppliers	Respect for suppliers	“respect for suppliers” Q66
Relationship with unions	Good relationship between corporation and unions	“good relationship with unions” Q66

TABLE 1(cont.)

<i>Category</i>	<i>The answer was coded to the category if it refers to...</i>	<i>Examples</i>
Respect for consumers	Respect for clients, transparent behaviour and attempts to meet consumer needs	“does not use deceiving advertising” Q9 “has fair prices” Q106
Respect for and fulfilment of the law	Corporate compliance with rules defined by regulatory institutions, fulfilling its legal duties towards employees, social security, fiscal institutions among others.	“fulfilment of tax and social security obligations” Q7 “wages at the end of the month” Q22
Social integration	Social integration of victims of some sort of social exclusion	“contracts with disabled employees” Q126 “social integration” Q48
Support of cultural and educational causes	Corporate support of cultural and/or educational projects developed for the general community or specific social group	“defence and support of cultural projects” Q13 “cultural and educational protection” Q65
Support of social causes	Corporate solidarity, donations, support or engagement in social causes (e.g. drugs, poverty) and/or support of non-for-profit organisations	“support of charity foundations, support of those in need” Q13 “donations, solidarity” Q14
Use of CSR for advertising purposes	Utilization of social responsibility in advertising campaigns	“uses social responsibility as a form of advertising” Q75

Note: “Q” corresponds to the number of the questionnaire.

TABLE 2
List of categories by frequency

<i>Category</i>	<i>Frequency</i>
General social concern	100
General environmental concern	83
Support of social causes	80
Respect for and fulfilment of the law	73
Reduction of environmental impact	55
General concern and respect for employees	51
Economic performance and viability	48
Promotion of a positive work environment	46
Ethical posture	46
Promotion of occupational safety and health	38
Good working conditions	31
Investment in employee training	23
Fair wages	20
Offering social services to employees	20
Job creation and security	16
Promotion of equality among employees	14
Respect for consumers	12
Corporate image and credibility	11
Support of cultural and educational causes	9
Social integration	9
Product and service quality	6
Innovative position	6
Corporate volunteering	6
Non utilization of illicit workforce	4
Use of CSR for advertising purposes	1
Relationship with unions	1
Relationship with suppliers	1
Implementation of a participated management system	1

TABLE 3

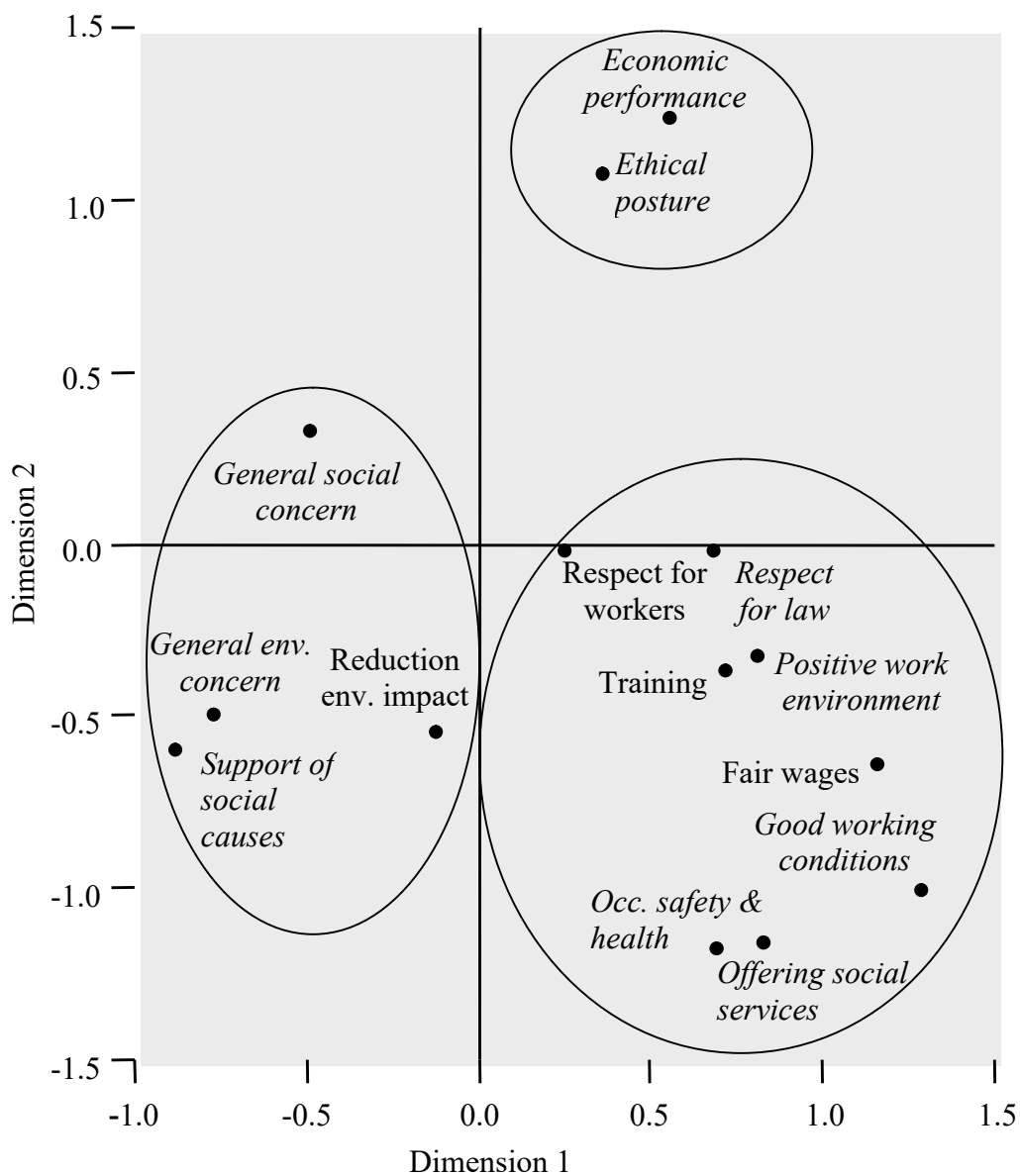
Discrimination measures and quantification of the categories

	<i>Discrimination</i>		<i>Category</i>	
	<i>Measures</i>		<i>Presence</i>	
			<i>Quantifications</i>	
<i>Category</i>	Dim 1	Dim 2	Dim 1	Dim 2
Ethical posture	0.027	0.231	0.365	1.073
Promotion of occupational safety and health	0.079	0.225	0.703	-1.183
Reduction of environmental impact	0.003	0.079	-0.109	-0.561
General environmental concern	0.235	0.107	-0.757	-0.510
Support of social causes	0.327	0.159	-0.870	-0.607
General social concern	0.132	0.059	-0.480	0.320
Investment in employee training	0.048	0.013	0.726	-0.379
Promotion of a positive work environment	0.144	0.023	0.825	-0.333
Offering social services to employees	0.055	0.107	0.837	-1.171
General concern and respect for employees	0.015	0.000	0.260	-0.035
Good working conditions	0.215	0.132	1.301	-1.018
Fair wages	0.108	0.033	1.171	-0.652
Respect and fulfilment of the law	0.176	0.000	0.698	-0.031
Economic performance and viability	0.064	0.301	0.564	1.223
<i>Eigenvalue</i>	<i>0.116</i>	<i>0.105</i>	-	-

Note: Bold indicates the dimension in which the variables discriminate.

FIGURE 1

Graphic representation of categories by dimensions



Note: Italics identify the most relevant categories for dimension definition