

Corporate Social Responsibility According to Employee Perception: The Case of an Energy Company



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1 Introduction

Corporate Social Responsibility has been gaining global importance, especially after the publication of the “Sustainable Development Goals” (Gunawan et al. 2020; Khalili et al. 2017; Martins et al. 2019a, b). Much of this importance stems from the pressure exerted by stakeholders, who demand processes, products and services with relevant societal impacts and an appropriate stance on environmental and social issues. According to Abedini et al. (2020) and Gomes et al. (2019), the inclusion of

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Corporate Social Responsibility guidelines in the strategies and routine of companies provides competitive advantages for organizations.

This study addresses the perception of concepts related to CSR by workers from an operational unit of an energy company and identifies the actions of the company that contribute to forming this perception. The perception of the internal public, an essential stakeholder, was obtained by simple association; workers manifested themselves regarding their opinions on what was a “socially responsible company”. After the theoretical background was associated with the collected data, the different conceptions of CSR by workers on the object of study were identified. The theme choice is justified by the context and the presented objective, given there is a gap in the literature especially considering the point of view of organizational practices and scientific demands.

2 The Concept of Corporate Social Responsibility (CSR)

Carroll (1999) proposes a historical description of CSR processes that, although by no means definitive, helps to situate the evolution of such concepts, starting from the academic literature and going through the adoption of CSR practices by companies and international corporations. The author describes at least five distinct moments: (a) the beginning and development of initial concepts in the 1950s; (b) the expansion of literature on the subject in the 1960s; (c) the proliferation of definitions in the 1970s; (d) the research and search for related and alternative themes in the 1980s; and (e) the consolidation of CSR as a starting point for other studies in the 1990s.

Tenório (2015) states that corporate social activity arose at the beginning of the twentieth century with philanthropy. Thus, the concepts of CSR were confused with those of philanthropy. This scenario only began to change with the incorporation of social actions by companies, oftentimes aimed at workers themselves, who revolted in the face of long working hours and low wages (Waddock 2008). As such, these consequences of industrialization led Henry Ford to establish, in the 1920s, minimum wage and maximum working hours of eight hours a day on the automotive production line, attesting that his company had a social role with responsibilities to workers and consumers (Tenório 2015).

According to Carroll (1979), corporate social responsibility covers the economic, legal, ethical and discretionary expectations that society has of corporations, assuming that the economic component is inseparable from business performance.

However, the responsibilities of companies would not be exhausted in this sphere, since there would still exist three other equally important dimensions (Carroll 1999; Carroll and Shabana 2010): (a) legal liability: compliance with laws to ensure that products follow safety standards and follow environmental regulations established in the legal and institutional environment in which the business operates; (b) ethical responsibility: the decision-making by companies should be the result of ethical analysis and reflection, requiring decisions that broadly consider the effects of actions

and respect for the rights and interests of stakeholders; discretionary (or philanthropic) responsibility: it comes from the expectation that the company will contribute resources to the community by seeking to improve quality of life. Such actions would be a response to social expectations and represent voluntary action to address social issues.

In the 1980s, according to Carroll (1999), studies on scientific administration began to explore topics related to the role of companies in society, which focus on the issues already addressed by CSR. Drucker contributes by emphasizing that CSR should be seen as a process and not just as a set of rules, moral standards, or even performance and results, reinforcing the idea that businesses should align their social responsibilities to their opportunities.

In the late 1990s, the contribution of Elkington (2001) was important in the discussion related to CSR and sustainability. This was outlined through the concept of “triple bottom line”. The literature emphasized the need for management to consider environmental issues able to cause complete degradation of ecosystems (such as use of natural resources, climate change, greenhouse effect, etc.) as well as social issues (such as income inequality, poverty, hunger, food shortages, epidemics) which could deprecate consumer markets and the needed social environment for prosperity.

Currently, the academic community acknowledges the importance of Elkington’s (2001) proposition regarding CSR, namely the inclusion of social, environmental and economic impacts in the analysis of the company’s operations. The concept of “triple bottom line” gained support both in academia (Bakker et al. 2005; Dahlsrud 2008; Alcañiz et al. 2010) and in business practices (European Commission 2001; Brazilian Association of Technical Standards 2010).

Mohan (2003) suggests that the notions of stakeholder management, sustainability and corporate citizenship would arise from the simple appreciation of certain aspects with the same grounds as “concepts addressed within the concept of business social responsibility” (Mohan, 2003, p. 288).

Carrol and Shabana (2010) conceptually define the basis of CSR, including economic development and compliance to law at least for American authors; European references tend to consider actions that go beyond legislation (Matten and Moon 2008). This concept also includes governance and ethics in organizations, in addition to voluntary action to address social issues.

Different arguments condemn or defend socially responsible practices. Tenório (2015) states that there is a wide range of motivations that might lead a company to adhere to CSR; they stem from company expectations in a post-industrial society that, among other reasons, might go beyond profitability and job generation.

The European Commission’s Green Paper (2001) proposes a two-fold organization of CSR: one related to internal aspects, that is, organizational management such as human resources, environmental issues, compliance, accountability and other aspects related to personnel management, governance and SHE (Safety, Health and Environmental Management); and another related to external aspects that deal with social responsibility to external stakeholders, like investors, local communities, third sector organizations, suppliers, business partners, clients, competitors, the press, and others (European Commission 2001).

Furthermore, to develop the discussion on CSR practices with regard to stakeholders, it might be interesting to create a classification beyond the traditional differentiation between implicit (that is, conventions, requirements, values, norms and both voluntary and legally enforced policies) and explicit manifestations (mainly taking responsibility regarding stakeholders) that contemplates precisely how the development of such practices can be perceived by specific stakeholders.

For *Matten and Moon (2005, 2008)*, although there are many differences between different markets for example, mandatory legal requirements in the European Union might be discretionary in the United States and other parts of the world it would be possible to distinguish two types of CSR practices. Implicit CSR would mean parameters and “formal and informal national requirements” (*Matten and Moon 2005*, p. 324) by means of which responsibility towards society is attributed to corporations, including values, standards and rules, expressed in codes and legislation, which would represent expectations regarding the social activities of the company. Explicit CSR in turn would refer to the aspects of the company itself that might lead it to fulfill some social expectation, such as CSR policies, voluntary and social investment actions, impact mitigation, and others.

3 Policies, Standards and Trends in CSR

Among the guiding principles for companies, the United Nations Global Compact is probably the most widespread one. Promoted by former UN Secretary Kofi Annan, this is part of the UN strategy to stimulate the adoption of CSR and sustainability policies by companies. This in turn would promote information exchange between the UN, companies, unions, third-sector organizations, as well as other stakeholders, in order to develop a more inclusive and more sustainable global market.

The Millennium Development Goals established by the UN in 2000, with the support of 191 nations, are also important guidelines. In its first version, eight measurable goals were set for 2015 in order to combat poverty, hunger, disease, illiteracy, environmental degradation, and discrimination against women. These principles were expanded in the 2030 Agenda, from 17 Sustainable Development Goals up to 169 goals to be achieved in the coming years (*United Nations 2015*).

A particularly relevant international standard regarding CSR is ISO 26,000, developed over five years and published in Nov 2010 by 600 experts and observers from around 100 countries. It organizes multiple questions related to social responsibility between seven major core themes (human rights; work practices; environment; fair operating practices; consumer issues; community involvement and development; and organizational governance) and many subthemes.

In Brazil, the NBR 16001—Social Responsibility—Management Systems—Requirements was published in 2004. It defined minimum requirements for CSR management systems, especially considering the organization’s recognition, taking into account policies and objectives that consider legal requirements, stakeholder

expectations, ethical commitment, transparency, citizenship and sustainable development.

The norm is based on Elkington's (2001) three dimensions of sustainability (economic, environmental and social) as well as the management methodology known as PDCA, or Plan-Do-Check-Act (Associação Brasileira de Normas Técnicas 2010). The objectives required for a good CSR management system should consider: (a) good governance practices; (b) fighting piracy, tax evasion, and corruption; (c) fair competition; (d) rights of children and adolescents (including fighting against child labor); (e) workers' rights (including freedom of association, fair remuneration, basic benefits and being against forced labor); (f) promoting diversity and fighting discrimination; (g) commitment to professional development; (h) health and safety promotion; (i) promotion of sustainable patterns of development, production, distribution and consumption; (j) protection of the environment and the rights of future generations; and (k) social actions of public interest.

Throughout the history of CSR, the notion of corporative responsibilities toward stakeholders considering for example social issues within its scope of responsibilities is not fully agreed upon.

The works of Freeman (2010) were important to develop and popularize the theory of stakeholders, emphasizing the importance of taking such matters into account during management topics raised by groups affecting or affected by the company's operations. That is, it is necessary for management to be guided by a "principle of who or what really counts" (Freeman 2010, p. 413) for the organization, and that is beyond the interests of the owners or shareholders. By acknowledging that there are other stakeholders in the organization who have some legitimate right or objective with respect to the organization, modern corporations can use management tools to address them (Freeman 2010).

These issues are addressed in this study, as it engages with the theory of stakeholders and investigates perceptions, behaviors and responses of workers of a given company. Similarly to consumer and investor surveys, surveys with an organization's workforce should consider the particularities of this type of stakeholder, allowing to investigate not a purchase or an investment, but whether workers show a stronger commitment to the organization when they perceive the company as socially responsible.

4 Methodology

The main objective of this study is to map the perceptions of workers regarding the CSR of a large company in the energy sector in Brazil and identify the actions of the company that contribute to this perception. Thus, the research method can be classified as descriptive and exploratory. A questionnaire was applied to 50 workers of an energy company, working in an operations unit located in Manaus (AM), with data collection occurring throughout 2017. The addressed operations unit is part of a large company in the Brazilian energy sector that states its social responsibility policy

“is based on continuous and transparent dialogue with the local communities”, in investment in social and environmental programs and projects, as well as management of socio-environmental aspects and prevention of impacts on the supply chain, while also promoting the knowledge and commitment of workers. The participants in this case study (selected non-randomly, and according to convenience) were aged between 30 and 66 years old (mean of 43 years and standard deviation of 12.5), most of them male (65.5%). The educational level of the sample is considered high (all with high school education and 63% had at least higher education), and 45% worked between 6 and 10 years in the company, 15% between 11 and 15 years, ten between 20 and 25 years, 20% between 26 and 30 years, and ten worked for more than 30 years in the company. Two-thirds work with operational functions, in full or partial confinement, and 36% under administrative regime. The answers to the tasks of free association were recorded, as well as the socio-professional questions answered by the participants, in order to allow the description of the sample.

Participants were instructed to write “words or expressions that come to mind when thinking of a socially responsible company”. Participants were encouraged to issue as many responses as possible. No other instruction or direction was given during the task. This approach serves to capture both the most transversal and long-term ideas associated with CSR. The collected data were then subjected to content analysis (Bardin 1979; Krippendorff 1980). The 50 answers were analyzed in order to allow the process of selecting the text segments to be further analyzed. Initially, an emerging encoding technique was applied, that uses the to-be encoded data to create an encoding scheme, based on the transcription and skimming of the given answers (Bardin 1979).

After this analysis, we used as a thematic criterion the categories proposed by the Perceived Corporate Social Responsibility Scale (PCSR-Scale), a widespread instrument developed to investigate the perception of stakeholders on the variety of practices that companies might implement regarding socially responsible behaviors. The scale factors in 28 items related to CSR practices and have been applied or adapted to many different studies (Brammer et al. 2007; Valentine and Fleischman 2008; Turker 2009; Tziner et al. 2011; Duarte and Neves 2012; Singhapakdi et al. 2015). This is how the category system an analysis of structured content was set up with semantically coherent sets of registration units, each having a specific code to be applied during the encoding process.

Based on this, excerpts from the participants’ answers were grouped; sections of the answers that referred to the same theme could be words, expressions or even entire sentences—that is, there was no maximum size for a record unit. As a contextual unit, the response of that particular participant was considered as a whole.

5 Data Collection

A questionnaire was applied to 50 workers of an energy company working in an operations unit situated in Manaus, AM, with data collection occurring throughout the year 2017.

The participants wrote between 1 and 12 answers each for a total of 149 different ones (mean of 2.98 responses per participant, with standard deviation 1.31) that were aggregated into the aforementioned 28 categories. One answer was eliminated from the sample because the worker stated that social responsibility has to do with when the company gives gifts to workers and the community, an item that was considered despite not being able to be classified into any thematic category addressed by the PCSR-Scale. Table 1 includes the list of categories and the number of participants who mentioned each category.

Table 1 Classification of results according to the categories of the PCSR-scale

Category	Mentions	% of sample (%)
Invests in social projects of third sector organizations	26	52
Develops environmental conservation projects	15	30
Supports cultural and educational initiatives	13	26
Invests and develops social actions in local communities	13	26
Develops internal rules that guide ethical behavior	12	24
Invests in environmental protection associations	10	20
Has a good reputation within the local community	9	18
Supports and encourages sporting activities	8	16
Collectively supports social causes	7	14
Supports professional integration of people with disabilities	6	12
It is a good place to work	5	10
Promotes gender equality	5	10
Strives to be profitable	4	8
Supports supply chain development	3	6
Strives to be one of the best companies in its field	3	6
Complies with labor legislation	3	6
Promotes work-life balance	2	4
Encourages professional development of its workers	2	4
Ensures job security	1	1.6
Ensures the timely payment of salaries and financial commitments	1	1.6
Offers gifts for workers, family and community	1	1.6

Source The Authors (2020)

6 Discussion

Generally, for just over half of the participants in this study, there is a strong relationship between socially responsible action and investment in social and environmental projects. By analyzing the context of the company, it can be assumed that the visibility achieved by advertising linked to public selections of projects can contribute to such perception of CSR as investment in social responsibility projects.

A significant portion of the participants associated social responsibility to development of projects with neighboring communities or other communities directly impacted by the company's operations. An alignment between this kind of understanding to what is said on the company's social responsibility policy can be seen wherein the latter specifically prioritizes the process of community actions within the company's surroundings. This makes social investment one of the ways to work with local communities. The workers' understanding suggests that social investment in neighboring communities would be the most widespread way to ensure social responsibility in this operations unit, including mentions to a specific social project by five of the 26 interviewed workers that agree that investment on social projects expresses CSR.

There was also a perception that the company's social responsibility is related to investment in cultural or sporting projects. Although this is not a position of the company which, in its balance sheet, counts investments in cultural and sports sponsorships separately from CSR projects this distinction does not seem to be considered as important according to the workers' perception. Moreover, it seems to be the effect that the perception of investment in social and environmental projects, as well as cultural and sporting ones, have caused in an operations unit in the Amazon, which should be related to initiatives aimed at Amazonian communities or that act within that region, as well as the promotion of regional customs and culture.

The share of participants who related social responsibility to economic aspects (8%) was considered small, according to the CSR literature. In the mentions found, the notion that a socially responsible company must be able to meet its financial commitments without becoming indebted and generate social benefits in terms of jobs and taxes can be observed. A better evaluation of such social representation would require interviews to relate these perceptions with the evaluation of the company's economic performance.

None of the participants who mentioned economic aspects in their definition of a socially responsible company made any mention of investment in social projects; however, there was within this group of respondents some mention of the term sustainability. Just as the notion of investment in projects may seem like an extra expense, or unrelated to the company's business, among these workers, being profitable and financially responsible was acknowledged as important for the continuity of the company's operations.

Mentions of external CSR aspects which implies the relationship with external stakeholders, in particular local communities, third sector organizations and investors were more frequent than internal aspects aimed at human resources management,

human capital management, governance, as well as SHE (Safety, Health and Environmental Management) (European Commission 2001; Matten and Moon 2008). Among the most frequent perceptions related to internal CSR are the link between social responsibility job satisfaction (the notion that a socially responsible company must be a good place for work) and maintaining a good work environment, allowing to balance professional and personal aspects. There were also noticeable perceptions of CSR related to environmental management, ethics and transparency.

On the other hand, the less mentioned themes or notions were those related to relationships with suppliers (not a part of the company's CSR policies, which prioritizes this group as a value chain) as well as internal CSR that notably directly affect workers, such as job security and timely payment of wages. A possible explanation is that, given the company's history of punctual payments and its statute that guarantees relative job stability, such a matter may not generate much concern to the workers. Another hypothesis would be the understanding of these essentially labor issues as detached from the concept of CSR. As such, conducting further interviews with workers in order to determine why these aspects were not favored for their definition of social responsibility is recommended.

7 Conclusions

This study analyzed perceptions about the concept of CSR, exploring the meaning attributed to it by the workers of an energy company operating in the Brazilian Amazon. By quantifying content recording units and performing qualitative analysis of these data, we verified whether the perceptions of scholars and theoreticians met the perception of workers about what is social responsibility, and which dimensions are more consolidated in this workplace.

The results concerning the presented perceptions suggest the existence of different dimensions of CSR discussed in the literature on the subject. The most recurrent conception of CSR is related to the corporative support of social, environmental, cultural and sporting projects, and working with neighboring communities through support of social causes. Other often mentioned aspects were good environmental management, a good work environment, standards for ethics and transparency, as well as concern for social and environmental well-being. The notion that a socially responsible company would guarantee the respect and inclusion of people with disabilities and would strive to ensure gender and racial equity was also observed. Seldom mentioned were economic aspects (profitability and good business management) and labor issues such as remuneration, job stability and attention to suppliers.

Thus, aspects of external CSR were more often associated to social responsibility in this particular case compared to aspects of internal CSR. Furthermore, activities classified according to the theoretical framework as explicit CSR (actions taken regarding a particular group of stakeholders, especially communities) were also more frequent than implicit CSR (conventions, values, and policies introduced

voluntarily or by legal force), even in items that refer to the financial return and legal commitments made with regards to workers themselves.

Despite the growing debate around CSR, the effort to raise theoretical reference on representations and perceptions of stakeholders about the concept still deserves to be the target of a higher number of studies. In this case study, we explored the social meaning of CSR by analyzing qualitative data, thus contributing to the scope of qualitative investigations that examine how individuals define corporate social responsibilities in general (Maignan 2001; Matten and Moon 2008; Duarte and Neves 2012). The results suggest a multidimensional conceptualization of socially responsible corporations on the part of the participants, although the aspects of external and explicit CSR prevailed over the internal and implicit aspects in this specific case.

Aligned with definitions that propose the adoption of social and environmental considerations in business operations as an important part of corporate social responsibilities (Carroll 1999; Bakker et al. 2005; Dahlsrud 2008), it seems critical that current definitions of CSR consider how organizations manage their relationships with different stakeholders. However, in the evaluated case, the relationship or responsibility towards some of the stakeholders did not prevail, especially public suppliers; they were only mentioned once. Consumers, on the other hand, were not even cited. Given the emphasis stakeholder management receives in the literature on CSR, this may be unexpected. Just as surprising is the notion that the main target of socially responsible actions most often mentioned by the participants would be directed towards local communities and, secondly, the environment, even before the workers themselves. Also considered significant are notions that incorporate ethical and legal business responsibilities (Carroll 1999; Dahlsrud 2008), in this case covering both implicit (mandatory or non-mandatory) and explicit corporate responsibilities (Matten and Moon 2008).

In addition, the results of this study indicate that the dimensions proposed in the Perceived Corporate Social Responsibility Scale (PCSR-Scale) are relevant for workers in the Brazilian context, since all of them were mentioned at least once by the group of workers participating in the research. The less mentioned dimensions of the PCSR-Scale in the free association answers of the participants are those closer to the traditional representation of corporate responsibility (with prevalence of the economic aspects of profitability and management) as well as the responsibilities towards workers closer to economic and legal aspects, such as wage payment, stability and compliance with labor legislation.

However, it is worth noting that this is an exploratory and qualitative study that does not claim to argue statistical validity, or be extensible to any other companies or even other units of operation within the same company analyzed. In addition, the results did not provide support for socio-professional variations (position, level of education, age group). For such, a larger sample would be necessary, as well as the use of statistical analysis tools that were not applied in this study. Despite these limitations, the results may be useful for the management of this unit, since they allow a better understanding of aspects that workers relate to CSR, in addition to serving as a basis for future studies.

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