

Corporate Social Responsibility in Between Governmental Regulation and Voluntary Initiative: The Case of Germany

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1 Introduction

The discussion on corporate social responsibility (CSR) is relatively new in Germany. It has only garnered significant attention after the turn of the millennium due to several factors. First, the fiscal capabilities of the German welfare state had begun to decline in the mid-1990s because of the costly reunification process, global competition and more social security expenditures resulting from demographic change. Thus, the question arose on how private actors could be involved in order to fill the gap left behind by the shrinking welfare system. Second, as in most western countries, the rapidly progressing globalization process demonstrated the increasing difficulty of regulating multinational corporations (MNCs). This led to the call for more self-governance on the side of business, and CSR was seen as one potential form to do so. Moreover, the influence of Anglo-Saxon business culture also created more attention for CSR, however, not always in a positive sense, as it was seen as a consequence of “laissez-faire capitalism”. Third, a growing civil society, which had been largely absent in Germany for the entire twentieth century, put more pressure on business to behave socially responsible.

Business itself was far from embracing CSR, because it was seen to place an additional financial burden on companies that already complained because of high taxes and social security contributions as a perceived disadvantage in global competition. Due to this perception, the attitude was prevalent that paying taxes

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and social benefits, following the law, and making occasional donations was sufficient for meeting one's social responsibilities. Overall, CSR did not find a nourishing breeding ground in Germany.

Based on these preliminary thoughts, our paper will first examine the socio-economic and political environment for CSR in Germany and its historic development in more depth. We consider this institutional framework necessary to better understand the status quo of CSR in Germany that we examine in the second part. Our paper terminates with recommending conclusions on how to foster the development of CSR in Europe's largest economy.

2 The Political and Socio-Cultural Environment for CSR

The model of capitalism to be found in Germany is usually branded as a form of "Rhenish Capitalism", a term coined by French economist Michel Albert (1991). He compared this form of capitalism, which is prevalent in countries that border the river Rhine (Switzerland, Austria, Germany, France, and The Netherlands), to the "neoliberal Anglo-American model" primarily represented by the United States (U.S.) and the United Kingdom. Among the key elements that are commonly attributed to "Rhenish Capitalism" are a strong social partnership between employers and unions, governmental involvement in and regulation of markets, extensive social security systems maintained through taxes and related payments, and an emphasis of equality and solidarity as core values, which could be described as societal institutionalization (Wieland, 2012). Hall and Soskice in their famous work on *Varieties of Capitalism* (2003) described this system as a "coordinated market economy", in which coordination is exercised by the government. Esping-Andersen (1990) in turn spoke of a "corporatist-statist" system that focuses on securing the economic status through negotiations between the government, employers, and unions. This tri-partite system, which has extensively been discussed by Schmitter and Lehbruch (1979), is the foundation for socio-economic decisions made on the political level until today.

3 The Political Environment

All of these classifications emphasize a strong role of the government, which has been characteristic for much of Germany's political history—irrespective of the form of government: monarchy, dictatorship, and democracy. What is central with respect to CSR is that the government has not only tried to steer social and economic affairs, but also to direct civic participation and engagement of private actors. As early as 1807, the Prussian statesman Heinrich Friedrich Karl vom und zum Stein called for the concerted alignment of civic and governmental interest in his *Nassauer Memorials*. Dettling (2008, p. 514) has pointedly described this mantra of governmental dominance: "In the beginning, there was government—as expression and epitome of moral and public reason."

Due to Germany's rapid economic development in the second half of the nineteenth century, which created more governmental revenues, and with the aim to preserve social peace, the government continuously expanded the social system. Thus, Chancellor Bismarck—primarily out of political calculations—created health and accident insurance in the 1880s (Fifka, 2013a). As the government took over more and more aspects of social security, which previously had been within the citizens' own responsibility, the need for voluntary social engagement by private actors was reduced. This development continued in the first half of the nineteenth century, when semi-governmental welfare organizations such as the German Salvation Army (1919), the German Red Cross (1921), and the Paritätischer Wohlfahrtsverband (1924) were established. They professionalized the provision of social services further, rendering voluntary engagement by individuals more and more unneeded.

As just pointed out, the enlarged social security systems were partly funded through mandatory financial contributions made by business. Companies were increasingly required to pay social services for their employees in specific, but also contributed to the provision of services for the population as a whole through taxation and redistribution (Fifka, 2013a). Today, public social services account for 29 % of Germany's GDP, while in the United States as an example of a liberal market-economy they only amount to 18.1 % (OECD, 2009). The continuous expansion of social security systems was also enabled by the guaranteed participation of employees, mostly through unions, in the respective political decision making process. Employees certainly were in favor of expanding these systems, as they benefited from increasing services.

However, employees have not only been given representation on a wider political level, also on the company level they can participate in decision-making. Beginning in the 1950s, so-called "co-determination", which is also referred to as *Mitbestimmung*, has gradually been introduced in Germany. Co-determination means that workers have a say on the factory level through works councils, and on company level—in case of incorporated companies with more than 500 employees—through representation on the supervisory board (Fifka, 2013b).

Due to this strong position of employees, Germany is usually classified as a "stakeholder democracy", whereas Anglo-Saxon countries are described as "shareholder democracies" (e.g., Aguilera & Jackson, 2003; Crane, Driver, Kaler, Parker, & Parkinson, 2005; O'Dwyer, 2005). Reflecting this perception, Denis and McConnell (2003, p. 6) state that "in many European countries shareholder wealth maximization has not been the only—or even necessarily the primary—goal of the board of directors." Allen, Carletti, and Marquez (2009) have proven this notion empirically. They asked managers whether a company exists for the interests of all stakeholders or if shareholders enjoy a priority position. 83 % of the German managers surveyed responded that a company is to serve all stakeholders' interests, while 76 % and 71 % of the American and British managers, respectively, saw a priority for maximizing shareholder value.

However, it would be misleading to claim that Germany's "stakeholder democracy" is a product of the goodwill or enlightened consciousness of organizations

and their managers. While there might be a stronger notion of the necessity to also consider the interests of non-financial stakeholders, it is primarily the legal system that simply requires taking stakeholders into account (Fifka, 2012). This once again demonstrates the strong role of governmental regulation. Moreover, Germany is not necessarily a “broad” stakeholder democracy, as stakeholder representation is mostly limited to employees.

From a governmental perspective, the approach to ensuring social responsibility of business also was a regulatory one. Thus, government has focused on laws and regulations to “assign” and enforce specific social responsibilities on the side of business. However, the voluntary dimension of CSR that has recently been emphasized (van Marrewijk, 2003; Porter & Kramer, 2006; Fifka, 2009) has long been neglected by governmental actors, as voluntary assumption of social responsibilities by business was not encouraged. Only in 2010, the German government has passed a national action plan, which seeks “to bring about a change in attitude and instil an awareness of the fact that practising corporate social responsibility pays off for business and society” (Federal Ministry of Labour and Social Affairs, 2010). In specific, the government points out the following objectives:

- “Improve embedding of CSR into public and business administration
 - Increase participation by small and medium-sized enterprises (SMEs) in CSR
 - Heighten visibility and credibility of CSR
 - Optimise political conditions for CSR
- Contribute to the social and environmental composition of globalization” (Federal Ministry of Labour and Social Affairs, 2012, p. 8)

Considering that the European Commission already passed a green paper to promote CSR in Europe in 2001, Germany definitely is a late starter with regard to governmental promotion of CSR. Moreover, the action plan designed must be considered a rather weak and cosmetic initiative that is lacking the strategic character it claims to have. Somewhat ironically, the awareness for CSR among business that the government seeks to raise needs to be generated among governmental actors themselves in the first place. The traditional regulatory approach that is prevalent in Germany clearly hampers a change of attitude here.

4 The Socio-Cultural Environment

The socio-cultural system certainly shows close interdependencies with the political environment. What is most important in our context is that voluntary social initiative has traditionally been rather weak in Germany, as Germans have tended to rely on the government for addressing social issues through much of the country’s more recent history. It could therefore be argued that it is expected that companies have a societal responsibility, but that this responsibility is primarily institutionalized, and not voluntary in nature (Wieland, 2012). As pointed out in the introduction, the state through the rapid expansion of the welfare system in the early

twentieth century indirectly promoted this absence of civil activity or at least tried to canalize it (Fifka, 2011).

Canalization or—better said—control of any civil activity became a major objective for the Nazis after their rise to power from 1933 on. Undirected civic engagement was seen as a threat to government control and, thus, eradicated. After the end of the Second World War, this policy, though under a different glossary, was seamlessly continued by the communist regime in the former German Democratic Republic. Putnam has correctly observed that National Socialism and Communism in Germany eventually created a socio-political culture characterized by a “without me attitude” (2001, p. 762), signifying a substantial disinterest in becoming involved in social issues.

However, also in West Germany, civic engagement was not fostered after the war. The rapid and extensive (re)construction of the welfare state as well as the professionalization of social work made civic participation once again rather unnecessary. When citizens became engaged, they mostly did so within the tight framework of organizations such as the Red Cross or in one of the many associations (*Vereine*). As a consequence, as Anheier and Toepler point out, those actively engaged were seen as “well intending amateurs [. . .], as relicts of a distant past that should be replaced with well-paid professionals, who are able to carry out social work more effectively and efficiently” (2003, p. 21). The resulting weakness of civic engagement can once again be demonstrated by numbers in transatlantic comparison. In the U.S., 44.2 % of the people regularly serve as volunteers for civic purposes (Toppe, Kirsch, & Michel, 2002), whereas in Germany only 34 % do so (Gensicke, Picot, & Geiss, 2006). Also with regard to donations, there are considerable differences. In 2008, private donations in the U.S.—including households and businesses—amounted to 2.2 % of GDP (GivingUSA Foundation, 2009), while the number in Germany stood at a meager 0.2 % (CAF, 2006).

The reluctance—resulting from the lacking necessity—to assume social responsibilities voluntarily cannot only be observed for citizens, but also for corporate citizens. For decades, business in Germany did not see any need to assume social responsibilities voluntarily on a larger scale, except for charitable activities on a local level, because of the extensive welfare state and regulation. This is not to say that business acted irresponsibly, but initiatives to proactively search for addressing social problems outside of the regulatory framework could hardly be observed.

Overall, the political and socio-cultural environment created a prevailing attitude that dominated the German perception of CSR for decades. The three sectors of society—government, private business, and civil society—were each assumed to carry out their specific roles without overlap. Addressing social problems was seen to be a governmental issue with business and citizens merely providing the financial means to do so by paying taxes. Gaehtgens has pointedly described this attitude by saying that the German citizen simply expected “to be served by his government in all areas of interest to him” (2004, p. 12).

This notion, as pointed out above, only began to change with a changing socio-political environment in the 1990s, when it became obvious that the government was not able any longer to play the role of “universal care-taker”. As a reaction, a

careful call for more voluntary assumption of social responsibility by business began to resonate, but it was widely met with criticism. CSR and related concepts such as corporate citizenship were portrayed as excrescences of Anglo-Saxon capitalism or reduced to marketing gimmicks. Peter Ulrich called them “empty terms” used by public relations strategists to “somehow describe what companies are doing for society in addition to their profit aspirations” (2008, p. 94). It is interesting to note that social service providers also often opposed social activities by business, such as corporate volunteering, discrediting it as “social tourism” that would be done by companies only to provide a distraction for their employees, but not do to something good for society.

Therefore, CSR has only slowly developed in Germany. In the next section, we will describe its current state of affairs.

5 The Status Quo of CSR in Germany

Early studies on social responsibility by companies in Germany focused on charitable activities—often referred to as corporate citizenship—and their forms (Bertelsmann Stiftung, 2006; Forsa 2005; Maaß, 2005; Seitz, 2002). These studies demonstrated that German companies of all sizes conducted charitable activities, but that these were mostly consisting of donations and sponsoring. Also later studies (Center for Corporate Citizenship Deutschland, 2007; Fifka, 2011) demonstrate that until today more modern forms of corporate citizenship, such as corporate volunteering or cause related marketing—are hardly applied by German companies. Even large corporations limit their activities to donations, sponsoring, and foundations. A study by Fifka (2011) shows that out of the 100 largest German companies 60 % make donations, while only 27 % operate a corporate volunteering program and a mere 7 % make use of cause related marketing.

What is also striking about corporate citizenship is that it mostly takes place in areas in which governmental activity is low, such as culture or sports. In fields where services are provided by the government, e.g., infrastructure and health care, corporate citizenship hardly takes place (Fifka, 2011). This once again underlines the notion described that the government as service provider crowds out private initiative.

With regard to a more comprehensive CSR that exceeds charitable activities and is concerned with responsibility in the core business, Windolph, Harms, and Schaltegger (2013) have found in a study of 109 German companies that CSR is seen to be strongly related to public relations. 89 % of the companies surveyed saw public relations/communications as a functional area promoting sustainability management, where finance, logistics, and production were hardly seen to play a role. Moreover, the awareness for the need to develop social and environmental management tools is rather limited. On average, less than 20 % of the companies see the need for designing CSR management tools. One of the important

conclusions to be derived from this study is that German companies do not see a necessity for strategic CSR implementation.

This lacking strategic approach also becomes evident when looking at the motives for why Germany companies pursue CSR that have also been examined by Windolph et al. (2013). They have shown that maintaining legitimacy is the strongest motive for German companies. Thus, they aim at fulfilling social expectations through CSR. Market-orientation is a much weaker motive among the companies surveyed. Thus, it can be said that CSR in Germany is rather defensive, and not used strategically to obtain a competitive advantage in the market.

However, pressure by consumers who are showing a growing ‘consumer social responsibility leading to a ‘moralisation of the markets’ and ‘strategic consumption’ is increasing (Kloos, 2012). This is closely linked to the development of a sustainable economy (Repnik, 2012) that expands beyond national boundaries to demand the implementation of environmental and social standards (e.g. International Labour Organisation’s Declaration on Fundamental Principles and Rights at Work, Universal Declaration of Human Rights) throughout international supply chains (Federal Ministry of Labour and Social Affairs, 2012). Thus, there is a development towards a culture of sustainability (Kloos, 2012) that will pressure German companies further to fulfill certain expectations by society.

6 Concluding Recommendations

As we have just shown, CSR has undergone a considerable development in Germany in recent years. However, there is still much room for improvement on various levels. The biggest challenge is one that does not only concern business itself. In order to provide a more fertile ground for CSR, the traditional German notion that each sector of society has its specific functions, which it carries out mostly in isolation, needs to be overcome. Government, business, and civil society will have to search for cross-sectoral approaches of cooperation in order to successfully address the social, economic, and environmental challenges of the twenty-first century. This does not mean, however, that business should simply provide services that previously were provided by the government. This is not the function of business, and turning companies into quasi-social organizations is an approach that is doomed to fail. In a market economy, a business will have to remain a profit-oriented organization.

Government, business, and civil society will have to look for models of cooperation, to which they can each contribute their respective strengths. These strengths can also vary from business to business. A “one-size-fits-all” approach is not suitable. In order to identify how a company can use its individual strengths, it needs to communicate more closely with its stakeholders, especially its clients and suppliers. As pointed out above, stakeholder dialogue in Germany is strongly focused on political institutions as well as on employees and unions (Fifka, 2013b), and business will have to improve the exchange with other stakeholders.

However, the prerequisite for increased dialogue is also a change of perception on the side of business. All too often companies perceive CSR to be an additional burden that only leads to expenses but does not create a benefit for the company. This notion is cemented by the traditional German practice of voluntary CSR, which consisted primarily of making donations. A donation indeed is an outflow of money, and the business benefit is limited, consisting primarily of a short-termed improvement of reputation. However, donations and related forms of civic engagement, such as sponsoring, cause-related marketing, and foundations, will not be able to create a substantial benefit for business and for society.

Thus, an understanding will have to develop that CSR goes far beyond charitable activities and essentially has to be part of the core business. This is the only way CSR can create a substantial benefit for society and business. For companies these advantages can be manifold: an improved reputation, a differentiation from competitors through more responsible products, an opening of new markets and attraction of new customers, better supplier relations, cost savings due to more eco-efficiency, attracting, retaining and motivating employees, and better community relations. It becomes clear from these advantages that they can only be achieved through strategic implementation of CSR into the core business.

This potential of CSR to create a win-win-situation also requires a change of thinking of society. In Germany, companies were traditionally expected to assume social responsibilities that go beyond the law purely out of altruistic motives and a moral obligation to do so. If companies pursued an own interest with their social activities, this was seen as dishonest. For this reason, many German companies were very reluctant to report or talk about their activities, because they feared a reputational backlash. However, society will have to realize that companies also need to pursue an own interest with CSR, otherwise they will not be able to undertake activities on a larger scale and for a longer period of time. If CSR is limited to altruistic, charitable activities, it can only be sporadic and limited, because companies are not charitable organizations (Fifka, 2011).

In turn, companies will have to realize that CSR can only be successful if it is strategically implemented and not run as a marketing side-show. This requires an alignment of CSR and business strategy, which is especially challenging for SME because they often lack the financial resources and know-how to take the necessary steps. Moreover, SME in particular display a strong notion that social responsibility consists of philanthropic activity only. This is reflected by donations given to local associations and clubs (Fifka, 2013a). The only strategic aspect that can be found here at best is the local linkage and the attempted creation of goodwill among the geographically immediate stakeholders. However, what is missing is the linkage to the core activities of the company. To put it in a simple example: a manufacturing company that is a heavy polluter should put its focus on reducing its environmental impact on the community by increased eco-efficiency, which will also reduce costs, instead of emphasizing donations to the local soccer club. In recent years, a substantial body of literature on the strategic implementation of CSR has been created (Fifka & Berg, 2013; Galbreath, 2009; Hanke & Stark, 2009; Porter & Kramer, 2006; Sharp & Zaidman, 2010; Yuan, Bao, & Verbeke, 2011) in order to demonstrate approaches to a more strategic CSR.

Especially the difficulties that SMEs encounter with regard to a more profound integration of CSR into strategies and operations provide a potential opportunity for government to step in and to support the respective companies. So far, the support for SME has mostly been symbolic, consisting of awards and prizes. One significant initiative has to be mentioned, however. In 2011, the federal government started the ESF assistance program “Corporate Social Responsibility in SMEs”, which provided 35.6 million euros for CSR implementation projects in SME. Such efforts need to be maintained in order to provide a more fruitful ground for CSR in Germany.

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