Chapter 3
CSR Management Strategies, Stakeholder Engagement and MNE Subsidiaries Efforts to Foster Sustainable Development

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Abstract This paper investigates the corporate social responsibility (CSR) management strategies in multinational enterprises' (MNEs) subsidiaries. Despite the various efforts of MNEs in the area of CSR, very little is known about the CSR management strategies that MNE subsidiaries adopt, particularly in the context of developing countries, and how such strategies either constrain or facilitate the realization of the wider global commitment towards sustainable development. In addressing these questions, the paper considers stakeholder theory and institutional theory to establish factors that influence CSR management strategies; in particular, the formulation and implementation of CSR programmes in the host country subsidiaries. Semi-structured interviews with senior managers responsible for CSR in eight MNEs operating in Bangladesh reveal that institutional pressure is the most important influence for MNE subsidiaries in their design of CSR programmes and that MNE subsidiaries in the host countries suffer from 'institutional duality' when designing and implementing their CSR programmes. While most of the CSR programmes are designed and managed directly by the parent company, they often resemble the more legitimate and successful CSR programmes of local enterprises (emulative isomorphism). Interestingly, the CSR formulation process very rarely engages external local stakeholders and when they do, stakeholders' roles are principally limited to programme implementation. Although a handful of MNE subsidiaries, originating from the same home country, were found to collaborate with each other in their CSR initiatives, no such partnership between MNE subsidiaries and local enterprises was evident. In order to ensure that MNEs' CSR programmes have a sustainable impact, the paper urges MNEs to revisit their current CSR management approach, and adopt broader strategies incorporating engagement of local stakeholders, building partnerships with local enterprises, and the capacity building of local subsidiaries.

Keywords Corporate social responsibility (CSR) · CSR management · Multinational enterprises · Sustainable development · Bangladesh

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3.1 Introduction and Background

Corporate Social Responsibility (CSR) is drawing growing academic interest in research focusing on multinational enterprises (MNEs) (Rodriguez et al. 2006). MNEs are increasingly expected to play a leadership role in improving socio-economic and environmental conditions[1] in developing countries through their engagement in CSR initiatives (Robinson 2003; Torres-Baumgarten and Yucetepe 2009), and hence contributing to sustainable development, given their global influence, activities and presence (Kolk and Tulder 2010). Recognizing the role of CSR in addressing social, economic and environmental problems, CSR is now viewed as a vehicle for sustainable development. As MNEs are now becoming increasingly active in developing countries, they have greater scope than before to address global economic, social and environmental challenges through designing and implementing effective CSR programmes. Accordingly, a large number of MNEs have initiated, supported and implemented various CSR programmes in developing countries; extended their support to global initiatives; and built partnerships with established multilateral and bilateral development agencies in tackling issues including poverty, governance and human rights. Despite such efforts, global aspirations for sustainable development remain far from being met in many developing countries (Visser 2008). Due to the nature of the CSR initiatives, MNEs are engaged in and the purpose and process for their engagement, concerns have been raised about the effectiveness of MNEs' current CSR strategies in promoting the socio-economic and environmental conditions in developing countries (Engle 2007; Fryans 2005; Karnani 2007).

Despite the importance of such issues, very little is known about how MNE subsidiaries adopt CSR management strategies in developing countries and how effective their CSR management strategies are in meeting the global goals of sustainable development. This paper contributes to filling this gap by exploring CSR management strategies in MNEs; in particular, the formulation and implementation of CSR programmes in selected leading MNEs in Bangladesh—one of the fastest growing economies in south Asia, but characterized by large-scale poverty and poor human rights conditions and also particularly vulnerable to the effects of climate change (Harmeling 2010; The World Bank 2012). Thus, the research question for this paper is: how do MNE subsidiaries formulate and implement CSR programmes in developing countries and how do such CSR management strategies either constrain or facilitate the realization of the wider commitment towards sustainable development?

The findings of this research will help broaden the extant CSR literature, which is currently dominated by developed country research. As CSR is increasingly becoming important to MNEs (Thorne McAlister et al. 2005), knowledge of their CSR management strategies is vital for understanding the difficulties MNE

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subsidiaries encounter in aligning their CSR approach to address local socio-economic and environmental issues. This knowledge is also important for MNEs, especially those operating in developing countries, to adopt CSR management strategies, particularly in designing and implementing such CSR programmes that are capable of making sustainable impact. Valuable insights for how local enterprises can effectively engage in CSR—a key to advancing the CSR movement globally—may also be generated.

Although there is now an extensive CSR literature, a conclusive definition of the concept of CSR is yet to emerge. Yang and Rivers (2009, p.156) described this position with the following comment, "*CSR means something, but not always the same thing, to everybody*". Carroll (1979, 1991) conception of CSR has perhaps been the most frequently cited and describes CSR in terms of a hierarchy commencing with economic responsibilities followed by legal, ethical and philanthropic responsibilities. Recent definitions of CSR have been influenced by stakeholder theory (Freeman 1984) which suggests that companies have a responsibility to try to satisfy the expectations of a varied group of stakeholders, and that it is worthwhile for them to do so. From CSR viewpoints, stakeholders of a firm are conceptualized as individuals or groups which are either affected by or benefit from the firm, or whose rights can be violated, or have to be respected by the firm (Crane and Matten 2004).

An increasing emphasis on the inclusion of environmental responsibility as an integral component of businesses' broader social responsibilities has also emerged in recent years. The European Commission (2011, p. 6), for example, states that "to fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders". Empirical research that considers environmental dimensions as part of a business's social responsibility is on the rise (e.g. Cacioppe et al. 2008; Welford et al. 2005). Under this broader view, incorporating economic, social and environmental responsibilities, CSR is integral to sustainable development and it is this notion of CSR that is adopted in this study.

The next section reviews the relevant theories and prior research within the specific context of MNEs, followed by the section outlines the method adopted, while the penultimate section presents and discusses the detailed findings of the study. Summarizing comments, theoretical contributions and the major implications are provided in the concluding section, along with suggestions for further research.

3.2 MNEs CSR Management Strategies

While literature on MNEs and CSR is still embryonic, the last decade has seen some progress in both theoretical and empirical fields of inquiry. However, given the increased expectations by various stakeholder groups and the commitment that MNEs have attached to both CSR and sustainable development, it is quite

surprising that literature focusing on CSR management and sustainable development is scant. Due to the dearth of prior research in this area, the literature review is largely based on CSR literature in general and MNEs in particular. In particular, institutional theory and stakeholder theory were reviewed to identify factors that shape the CSR management strategies in MNEs, especially the formulation and implementation of CSR programmes and the engagement of stakeholders in host country subsidiaries. Drawing from the previous literature, particularly the study of Hah and Freeman (2014) and Yang and Rivers (2009), this paper has developed its theoretical framework and research questions.

Freeman (1984) argued that managers must address the needs of stakeholders who could influence the business's performance. A large number of internal and external stakeholders have an interest in, and influence on, a firm's activity. Accordingly, issues like stakeholder management, stakeholder dialogue and stakeholder engagements are becoming important in CSR management (Knox et al. 2005). Stakeholders are perceived to be the leading forces in MNEs' CSR due to the stakeholders' legitimacy, power and urgency (Yang and Rivers 2009). The powerful stakeholder groups that have considerable influence on CSR practices include government institutions, the community in which the business operates, non-government organizations (NGOs), industry bodies, consumers, shareholders, employees and the parent firms (Yang and Rivers 2009). Stakeholder theory suggests that a stakeholder can influence a company's CSR focus and attitude by adopting (i) a withholding strategy, that is, by inhibiting the movement of resources to the firm; and (ii) a usage strategy, that is, by restricting the way in which the firm can consume the resources (Frooman 1999). Thus, stakeholders may influence and shape a company's CSR by controlling the resource flow directly and by taking action against a selected firm indirectly. CSR literature has argued that MNEs need to be more sensitive and responsive to the expectations of numerous stakeholders who are directly or indirectly affected by MNEs' operations in host countries (Reimann et al. 2012; Sacconi 2011).

Literature in sustainable development suggests that the varied and dynamic nature of socio-economic and environmental challenges demands flexible and transparent decision-making that is based on an assortment of knowledge and values. This highlights the importance of systematically engaging the relevant stakeholders in the whole process of CSR design (Reed 2008; Stringer et al. 2007). Meaningful engagement of local stakeholders is an effective means for developing a comprehensive understanding of the local issues as well as potential avenues to address the local problems (Reed 2008)—hence the quality and durability of decision (Reed et al. 2008, Fischer 2000). Despite the importance of stakeholder engagement, Knox et al. (2005) found that only some larger companies consider identifying and prioritizing stakeholders in their CSR programmes, and that too often are limited to the 'customers' stakeholder group. Although many companies seemed reluctant to build stakeholder relationships, Knox et al. (2005) argued that stronger stakeholder relationships with multiple stakeholder groups and the sophistication in managing such relationship may affect the social and business impact of CSR.

A number of research used institutional theory and related concepts of institutional isomorphism (DiMaggio and Powell 1983) to study CSR activities in MNEs (Hah and Freeman 2014; Kostova et al. 2008; Salomon and Wu 2012; Tan and Wang 2011; Yang and Rivers 2009). Institutional theorists argue that the institutional environment is more powerful, and often deeper than market parameters, in influencing the development of formal structures in an organization (DiMaggio and Powell 1983). In the context of CSR, institutional isomorphism suggests that a firm adopts CSR strategies within the whole organizational strategy of the firm, following the various isomorphic pressures (Husted and Allen 2006). These pressures are categorized as normative, coercive, mimetic, emulative and competitive.

While explaining the condition of MNEs, Hah and Freeman (2014) suggest that isomorphic pressures exerted from the host country society inspire MNEs to adapt or shape their business practices to be standardized with any specific society's views and value systems (i.e. coercive isomorphism) with a view to gain and sustain external legitimacy (DiMaggio and Powell 1983; Tan and Wang 2011). In addition, a firm may incline to frame itself or its strategies by following other companies that seem to be more legitimate or successful in the host country (i.e. mimetic/emulative isomorphism) (DiMaggio and Powell 1983; Husted and Allen 2006). Although, pressure for local isomorphism in host countries is perceived to be unusual (Kostova et al. 2008), foreign firms often mimic strategies and practices of legitimate and successful local firms (emulative isomorphism) with a view to avoid the image of 'foreignness' (Salomon and Wu 2012). According to Salomon and Wu (2012), the degree of local isomorphism increases with the increase in cultural, economic and regulatory gaps between the home and the host country.

Husted and Allan (2006) argued that MNE subsidiaries should be concerned about the pressure on them for becoming socially responsible to various host country communities. This is, however, considered as a key challenge for MNEs to satisfy the various groups of stakeholders in the host country, when they also encounter pressure to comply with the parent company conditions in order to gain and maintain internal legitimacy (Yang and Rivers 2009). The opposing expectations or demands between the stakeholders of a home country and a host country form a set of complex forces that affect the CSR focus of a subsidiary. Yang and Rivers (2009) termed this condition as 'institutional duality' and they suggest that 'institutional duality' is very pronounced in subsidiaries operating in emerging countries. They further argued that in order to gain legitimacy in the host country, MNE subsidiaries often need to adapt to local CSR practices (mimetic isomorphic).

Husted and Allen (2006), observed that as opposed to strategic logic—that is, responding to pressures from salient stakeholders—institutional pressures exert more influence on how MNEs make their CSR decisions. In other words, MNEs tend to follow their prevailing product-market organizational strategies (such as multi-domestic, transnational and global) when making their CSR decisions. Husted and Allen (2006) classified MNEs' CSR practices in two categories and observed that MNEs, irrespective of their type, place similar emphasis on global CSR issues (like environmental conservation). However, multi-domestic and transnational companies tend to place greater importance on local (country-specific)

CSR issues than global MNEs do. In examining the relationship between subsidiaries and headquarters in the management of CSR, Morand and Rayman-Bacchus (2006) found that while implementation is carried out by the subsidiary to some extent, the CSR policy is originated and endorsed solely by the headquarters, primarily as a response to the financial and legal pressure felt to accompany the extensive attention to CSR.

While the role of businesses, particularly MNEs, in addressing economic, social and environmental problems through CSR initiatives is now well recognized, the global aspirations for sustainable development remain far from being met. It is now well recognized that effective CSR management, particularly the effective design of CSR programmes and their implementation is crucial for MNEs to contribute to the improvement of economic, social and environmental conditions in a sustainable fashion. Nevertheless, it is quite surprising that literature focusing on CSR management is scant. This paper contributes to filling this gap by exploring the CSR management strategies in MNEs; in particular, how MNEs formulate and implement the CSR programmes in selected leading MNEs in Bangladesh.

3.3 Research Method

Reflecting the exploratory nature of this study, the data were collected using semi-structured interviews with 16 senior level managers of eight leading MNEs operating in Bangladesh. The importance of such 'engagement-based' interviews with key people in exploring reliable data on CSR engagement has been highlighted in the literature (Belal and Owen 2007).

The companies were selected from the pharmaceutical, mobile communication, chemical, tobacco, food and fast-moving consumer goods (FMCG) industries. They were selected because these industries have close ties with communities and are also often blamed for damaging communities and the environment. For example, the tobacco industry uses vast areas of land to grow tobacco leaf. The other reasons for choosing the sample companies were that they are already engaged in various forms of CSR initiatives and are perceived to be playing a leading role in the field of CSR in Bangladesh (Belal and Owen 2007).

A semi-structured questionnaire was used for data collection, and after the interview a number of businesses were contacted and asked to elaborate on some of the earlier responses. The interview included questions broadly in the areas of MNEs' understanding of CSR, their practices, reasons for engaging in CSR, reporting and performance of CSR, the formulation and implementation of CSR and involvement of stakeholders, in addition to the company's demographic information. The interviews were conducted with managers who were responsible for the CSR programmes, which included CEOs, public relations managers and

communication managers. Belal and Cooper (2011) note that the selection of a diverse group of interviewees across a range of industry sectors offers a rich perspective on CSR practices in different sectors. The interviews lasted from 50 to 80 min. Following the interviews, a number of six websites of large local businesses were reviewed to identify the similarities or differences between the CSR programmes of MNEs and local enterprises.

3.4 Findings and Discussion

3.4.1 Propensity to Adopt Successful Local CSR Programmes

Similar to the findings of many previous studies in developing countries, the commonly observed CSR programmes that the various sample MNEs in this study had adopted were philanthropic charitable work such as corporate donations, supporting the distressed and victims of floods and cyclone and contributing to the Prime Minister's relief fund (Jamali and Mirshak 2007; Kühn et al. 2015). In this regard, MNEs were inclined to adopt 'me too' types of CSR programmes that were already initiated and practiced by many local enterprises (mimetic isomorphism) and in some cases, these CSR programmes were perceived to have considerable impact to the economy and society (emulative isomorphism). Very rarely, innovation and creativity in designing CSR programme was demonstrated. While elaborating the reasons for such predominance of philanthropy-based CSR programmes, 86% (N = 12) of the respondents implied that since these programmes are already in use by other enterprises, they are easy to develop and manage, do not involve much of MNEs' time and resources, and their impact is readily visible. Although, authors previously argued that pressures for local isomorphism in host countries are rare (Kostova et al. 2008), the findings of this study demonstrate that MNE subsidiaries very frequently mimic strategies and practices of more legitimate and successful local firms (emulative isomorphism) (Salomon and Wu 2012).

Further probing suggests that the visibility of CSR programmes and their impacts attracts media's attention which helps MNEs to send the message about their CSR programmes and their impact out to the wider public. This communication may be considered crucial by MNEs to facilitate the gaining of legitimacy in the host country widely and quickly. Although none of the respondents indicated that they have such an explicit motive, all of the MNEs were found to frequently use their CSR programmes in their advertisements and publicity documents. MNEs' emphasis in communicating their CSR for public relation purpose was further demonstrated by the fact that three of the eight MNEs assigned responsibility for their CSR programmes to the communication and public relations departments.

3.5 Limited Participation and Capacity Building of Local Subsidiaries

Given the expectation that MNEs may contribute to sustainable development through their CSR programmes, it is important that local MNE subsidiary acquires appropriate capacity necessary for identification of local sustainability issues, effective assessment of the issues and selection and design of CSR programmes. Despite the importance of such capacity building, a large number of the programmes studied were either initiated or managed directly by the parent company as part of their commitment to some global initiatives. For example, one company extended its support to the child disease project of an international agency which functions in 80 countries in the world. The Bangladesh subsidiary donates cash grants and tablets for its implementation in Bangladesh. Another project of the same company was managed directly from its head office—the participation of local employees was hardly evident in the management of these projects.

The lack of participation of local subsidiary employees in formulating and sometimes implementing CSR programmes was also raised by another CEO who reported that 60% of its CSR programmes were developed in the head office of its parent company. This finding is similar to what other studies also reported: that CSR in MNE subsidiaries is driven by their overseas headquarters (Belal and Owen 2007; Lu and Castka 2009). As argued in previous studies (Hillman and Wan 2005; Hine and Preuss 2009), the prevalence of institutional pressures on the subsidiaries to conform to the parent company's strategy in order to gain and maintain internal legitimacy is also demonstrated in the current research. Such a top-down approach to CSR programme design certainly limits the ability and opportunities of local subsidiaries to build their own capacity necessary to identify local sustainability issues and design CSR programmes capable of addressing those issues.

3.6 Limited Partnership with Local Enterprises

Although a handful of MNE subsidiaries, originating from the same home country, were found to collaborate with each other in their CSR initiatives, no such partnerships between MNE subsidiaries and local private sectors were evident. Since MNEs are perceived to be the pioneers in the CSR movement globally and have built their CSR capacity from both local and global sources over the years, it was expected that MNEs would build partnerships with local businesses in host countries and lead by example. Building such partnerships with other institutions such as development and civic organizations is crucial as these institutions have the knowledge of the needs of the various stakeholder groups and they may assist in developing strategies to address such needs, particularly when CSR programmes target wider social needs such as poverty alleviation and environmental improvement. Such partnerships would also help build the capacity of local businesses

through sharing knowledge and motivating them to engage more in CSR initiatives —local engagement is the key to taking the CSR movement forward and to attaining the goal of sustainable development.

3.7 Inadequate Engagement of Stakeholders

Regardless of where the programmes are designed, almost all of the MNEs were found to very rarely 'engage' the stakeholders in a meaningful way. In general, there was hardly any evidence of building relationship with a large variety of stakeholders. Although all the MNEs in this study worked in partnership with NGOs, their role was limited to programme implementation only. Naeem and Welford (2009) argue that in Bangladesh NGOs often demonstrated better knowledge of CSR than the private sector. However, NGOs are not meaningfully engaged by any subsidiary. This finding is similar to what Knox et al. (2005) found in their study of leading FTSE companies in UK.

One company indicated the involvement of a group of stakeholders including civil society in programme development, but their role was more 'consultative' than engaging. This nature of stakeholder participation matches with what Reed (2008) termed as 'participation as a process', rather than 'participation underpinned by a philosophy' which emphasizes empowerment, equity, trust and learning. It also echoes with the study of Belal and Owen (2007) that suggests that the claim of economically weak stakeholders is hardly integrated in CSR related decision-making. This demonstrates that managers' hold a 'narrow view' of the firm and that they choose to engage only core stakeholders (such as employees and customers) who are directly involved in the central transformation systems of the business as opposed to local communities and social pressure groups (Pedersen 2011).

3.8 Conclusion

The aim of this study was to capture some of the strategies that MNE subsidiaries adopt in the management of their CSR programmes. In particular, the study made an attempt to explore how the subsidiaries formulate and implement their CSR programmes and how such management strategies either constrain or facilitate the realization of the wider global goals of sustainable development.

This paper contributes to CSR and international business literature by presenting data on CSR management strategies of MNE subsidiaries in the context of a developing country. The paper began with a review of literature to inform the readers as to the uniqueness of MNE subsidiaries with regard to their CSR management approach. The paper then presented CSR theoretical perspectives that were used to guide empirical inquiry on the issue in the context of Bangladesh. The

findings of the study are largely consistent with the literature (Husted and Allan 2006; Yang and Rivers 2009), and suggest that institutional pressure is the most important influence for MNEs subsidiaries in designing and implementing their CSR programmes. Most of the CSR programmes are initiated and managed directly by the parent company and they often resemble the more legitimate and successful local CSR programmes (emulative isomorphism). Contrary to the knowledge that pressure for local isomorphism is rare in MNE subsidiaries (Kostova et al. 2008), the findings support the argument that foreign firms often mimic strategies and practices of more legitimate and successful local firms (Salomon and Wu 2012).

Interestingly, stakeholder concerns/engagement seemed to have little consideration in CSR programme design. The major stakeholder group engaged in the whole CSR management process is the NGOs whose role is limited largely to programme implementation. This raises the question about the effectiveness of MNEs' current approach to CSR management—which is often top-down (i.e. flows from parent company to host country subsidiary) and without the engagement of local subsidiary and local stakeholders—to realize the wider goals of sustainable development. In order to make a sustainable impact of MNEs CSR programmes, broader strategies incorporating engagement of various groups of local stakeholders —who have the knowledge of local socio-economic and environmental issues and the ways to address them—building partnership with local enterprises, and capacity building of MNE subsidiaries in designing and implementing CSR programmes that could considerably contribute to sustainable development, are crucial.

While this paper has provided valuable insights into MNE subsidiaries' CSR management strategies from a developing country perspective, this exploratory research is not without limitations. The examination of a small number of MNEs in one developing country may imply that the findings are not generalizable even though they are likely to have wide-ranging applications. Further studies of MNEs in other developing countries are encouraged so as to provide more evidence of the CSR management strategies and their contribution to sustainable development that this article has identified.

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