International Journal of Business Marketing and Management (IJBMM)
Volume 3 Issue 8 August 2018, P.P. 01-19
ISSN: 2456-4559
www.ijbmm.com

Theoretical Analysis of Managing Corporate Social Responsibility in Developing Countries

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Article ID 1023791472.

Abstract: *A Corporate Social Responsibility, generally noted by "CSR", refers to a corporation's initiatives to assess and take responsibility for the company's effects on environmental and social well-being. It generally applies to efforts that go beyond what may be required by regulators or environmental protection groups. Governments seeking to advance sustainable development are increasingly turning to policies and strategies that encourage, support, mandate, or directly demonstrate more socially and environmentally sound business practices. A central component of these policies involves promoting increased transparency of economic activities. The purpose of this study is to analyze how companies in developing countries manage their business processes to produce an overall positive impact on society. This is to evaluate the sustainability, social impact and ethics, and done correctly should be about core business and to determine how companies make their money, not just add-on extras such as philanthropy. The documentary research is the most method used to conduct this study. The results showed that CSR in developing countries is a rich and fascinating area of enquiry, which is becoming ever more important in managing a CSR theory and practice. The findings also showed that managing CSR in developing countries is a tremendous opportunity for improving knowledge and getting a profoundly understanding about social responsibility of an organization or a corporate.*

Key words: *corporate social responsibility, ethics, stakeholders, shareholders, marketplace.*

I. Introduction

Corporate social responsibility is a movement aimed at encouraging companies to be more aware of the impact of their business on the rest of society, including their own stakeholders and the environment (Financial Times Definition, 2018). Since many years ago, the social groups are confronted with several problems that threaten the world till now and can lead it to the ruin. We can hold up as an example: the corruption, the nepotism, the patronage, absence of democracy and fairness, the impunity, ethnical conflicts, bad management of enterprises, fraud, theft, and so one. All these phenomena are based generally on the good management of spending to realize and receipts to collect in order to improve the living conditions of populations and to respond to their societal demands in the eyes of their degradation. Each society needs more useful strategies and resources to reply on collective needs. This issue remains difficult to reach for countries, commonly called "developing countries" that are very far from reaching these objectives.

As the opening vignette illustrates, determining how to conduct business in a corporate appropriately can be challenging. Wrong doing by businesses has focused public attention, managers and government involvement to encourage more acceptable business conduct. Any business decision may be judged as right or wrong, ethical or unethical, legal or illegal, responsible or not.

In this writing, the aim of this study is to analyze the social responsibility of managing corporate in developing countries. This is to have a look at the role of ethics and social responsibility in business decision making. The challenge for corporate social responsibility (CSR) in developing countries is framed by a vision that was distilled in 2000 into the Millennium Development Goals '*a world with less poverty, hunger and disease, greater survival prospects for mothers and their infants, better educated children, equal opportunities for women, and a healthier environment*' (UN, 2006, p.3). Unfortunately, these global aspirations remain far from being met in many developing countries today.

This research is undertaken in three stages: First, making a state of the literature places related to this study. This is to investigate whether any similar studies had been conducted before, determine the nature of any existing documents and gain an overview of the main arguments. Second, data is collected in a program drawing on the views of key commentators and practitioners and propose a set of indices for CSR auditing. Finally, data analysis is conducted using an established scientific approach.

The methodology used as the basis of this study is the qualitative approach, which is defined as the discovery of theory from data systematically obtained from social research (Glaser and Strauss 1967). This method was chosen because of its capacity to generate theoretical explanations from largely qualitative information of the sort captured from reports and other documents. It is also a robust scientific approach that provides results from diverse and unstructured data.

Therefore, to achieve this purpose, this study would like to answer the following main research question: *What is the role of business in tackling the critical issues of human development and environmental sustainability in developing countries?*

II. Critical analysis on Managing a corporate social responsibility

2.1. Conceptual framework of analysis

Corporate social responsibility (CSR) is a business approach that contributes to sustainable development by delivering economic, social and environmental benefits for all stakeholders. The way it is understood and implemented differs greatly for each company and country. Moreover, CSR is a very broad concept that addresses many and various topics such as human rights, corporate governance, health and safety, environmental effects, working conditions and contribution to economic development.

In fact, the broadest definition of CSR is concerned with what is or should be the relationship between global corporations, governments of countries and individual citizens. More locally, this is concerned with the relationship between a corporation and local society in which it resides or operates. Another definition is concerned with the relationship between a corporation and its stakeholders.

There is no clear or agreed definition of Corporate Social Responsibility (CSR), so this raises the question as to "what exactly can be considered to be corporate social responsibility."

According to the European Commission (2002, p.347) manages CSR is "the responsibility of enterprises for their impacts on society." In other words, "…CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis."

Carroll (1991) presented CSR as a multi-layered concept that consists of four interrelated aspects: economic, legal, ethical and philanthropic responsibilities. For her, companies are created to provide goods and services to the public and to make a profit. CSR is an equally contested concept (Moon, 2002b).

Whatever the definition is, the purpose of managing a CSR is to drive change towards sustainability. Although some companies may achieve remarkable efforts with unique CSR initiatives, it is difficult to be on the forefront on all aspects of CSR.

To begin with, it is worth clarifying the use of the terms developing countries and CSR. There is an extensive historical and generally highly critical debate in the development literature about the classification of countries as developed and less developed or developing. Without reviving that debate here, suffice to say that the study use developing countries because it is still a popular term used to collectively describe nations that have relatively lower per capita incomes and are relatively less industrialized.

From the outset , the study uses CSR in developing countries to represent 'the formal and informal ways in which business makes a contribution to improving the governance, social, ethical, labor and environmental conditions of the developing countries in which they operate, while remaining sensitive to prevailing religious, historical and cultural contexts' (Visser et al., 2007). Considering this, the example below provides good practices on one aspect of CSR environmental sustainability.

Figure 1: Diagram of Managing a corporate social responsibility

Source: Mallen Baker (2004).

Social responsibility has become an important topic on the corporate agenda in the light of corporate scandals, concerns about globalization and a growing mistrust of business. It pays attention to all stakeholders who are affected by their actions. Today, special interest groups continue to be one of the largest stakeholders concerns that companies face. Environmental responsibility has become a primary issue as both business and the public acknowledge the damage that has been done to our natural environment. The most important stakeholders known are the government and the community, which have become increasingly important in recent years. On one hand, most corporations exist only under the proper charter and license, and operate within the limits of safety laws, environmental protection requirements, antitrust regulations, antibribery legislation and other types of laws and regulations in the government sector. On the other hand, the community includes local government, the natural and physical environments and the quality of life for residents.

Thus, companies need to answer to two aspects of their operations: (i) the quality of their management both in terms of people and processes (the inner circle), (ii) the nature of, and quantity of their impact on society in the various areas.

Outside stakeholders are taking an increasing interest in the activity of the company. Most look to the outer circle what the company has actually done, good or bad, in terms of its products and services, in terms of its impact on the environment and on local communities, or in how it treats and develops its workforce. Out of the various stakeholders, it is financial analysts who are predominantly focused as well as past financial performance on quality of management as an indicator of likely future performance.

2.2. Overview on CSR in the world

2.2.1. Dimensions of CSR

Business and academic researchers have shown increasing levels of interest in Corporate Social Responsibility (CSR) during recent years (Maignan, 2002). The theme of environmental and social responsibility appears in a number of political and legal documents and is gaining ever-greater importance at the international level. Today, corporate leaders face a dynamic and challenging task in attempting to apply societal ethical standards to responsible business practice. Companies, especially those operating in global markets, are increasingly required to balance the social, economic and environmental components of their business, while building shareholder value.

Management is responsible for creating and sustaining conditions in which people are likely to behave themselves. Managers must take active steps to ensure that the company stays on an ethical footing. This management should consider the Ethical and social responsibility business practices. These depend on individual managers and the organization's values, policies, and practices. So, managers must use the three pillars that support an ethical organization: ethical individuals, ethical leadership and organizations, structures and systems.

The socio economic view stated that management's social responsibility of a corporate goes beyond making: (i) profits to include protecting and improving society's welfare, (ii) corporations are not independent entities responsible only to stockholders: complex set of goals, (iii) firms have a moral responsibility to larger society to become involved in social, legal and political issues, (iv) to do the right thing and (v) the myth of shareholder capitalism.

The management of CSR covers a wide range of issues which are ambiguous as to what is right or wrong. What about two companies engaged in intense competition? Is it socially responsible for a strong company to drive a weak company out of business? A company's environmental impact must also be taken in consideration. The table below presents some arguments "for" and "against" social responsibility:

Table 1: Arguments for and against social responsibility in an organization

Arguments "for" Social Responsibility	Arguments "against" Social Responsibility
Public expectation	Violation of profit maximization
Long-run profits	Dilution of purpose
Public image	Costs
Better environment	Too much power
Government regulation	Lack of skills
Responsibility and power	Lack of accountability
Stockholder interest	
Possession of resources	
Prevention over cures	

Source: Author adapted from Maignan (2002)

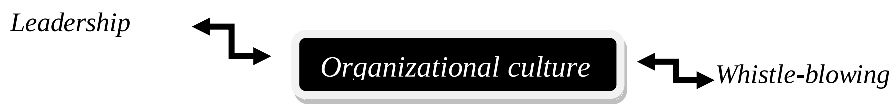
In the visualization of the above table, the main concern of this point is to determine whether social responsibility in managing a corporate pays or not. The following reasons below explain the advantages and disadvantages of driving a social responsibility in a business company: (i) positive relationship between social involvement and the economic performance of firms, but the (ii) difficulties in defining and measuring "social responsibility" and "economic performance raise issues of validity and causation in the studies, (iii) mutual funds using social screening in investment decisions slightly outperformed other mutual funds, (iv) firm's social actions do not harm its long-term performance and (v) align values and competences= social responsibility enlightened self-interest. Doing well by doing good (Michael Porter). This means that "managing social responsibility in an organization" implies:

Figure 2: Managing Social Responsibility paths

Planning → *Decision-making* → *Consideration* → *Evaluation*

Figure 3: Implementation of CSR

Figure 4: Informal dimensions of CSR



Source: Author adapted from Maignan (2002).

2.2.2. Corporate Social Responsibility Audit and its Steps

Many successful companies have become world-renowned for incorporating social causes and social initiatives into their cultures, their values, and business strategies. Increased customer preference for social responsibility points to the importance of understanding how this type of philosophy can enhance your business. The audit helps to measure the company's actual social performance against the social objectives it has set for itself. In other words, "Is your company a good global citizen? How do you know? What can you do to improve your positioning?" This is to evaluate the integrating business strategy and corporate social responsibility contributes to: (i) positive brand awareness, (ii) increased employee satisfaction, (iii) reduced operating costs, (iv) improved community relations and (v) corporate accountability. This means that corporate social audit is: 1. Tool for the evaluation of social responsibility effectiveness; 2. Formal and thorough analysis and 3. Conducted by task force.

When making payroll and finding your next customer are top priorities, it may at times seem difficult, if not impossible, to focus on your corporate social responsibilities. But there is no better time to integrate a socially responsible corporate culture into your organization than right now. This is especially true in early-stage companies and start-ups, when business practices and organizational norms are just being formed.

In other words, the major perception of CSR is that it can be an excellent tool for enhancing the legitimacy of the firm among its stakeholders and the development of a positive corporate image. A key vehicle for enhancing corporate image is the social report (Hess 1999). The value of the social report is perceived as residing in the creation of social transparency as well as in institutionalizing responsible decision-making and creative thinking in management. Effective development of social reporting can be seen in the recent success of non-mandatory environmental auditing.

Building on this progress, Hess (1999) argues that there is a need to establish an audit system that includes all aspects of a firm's social performance. On the evidence discovered to date in the literature, CSR seems to be perceived by many as the social strand of sustainable development, including the World Business Council for Sustainable development, and the European Parliament. However, there is far less agreement regarding its measurement. The literature review indicates that developing an applied CSR auditing procedure will be a challenging task. This is mainly due to the lack of formal study of the topic, despite the widespread debate it has engendered. However, several current measurement procedures for CSR exist, which gives a promising indication that there is sufficient experience to develop appropriate methods and indices for a comprehensive auditing system. Chronologically, this study consists of: (i) define social goals, (ii) analyze resources devoted to each goal, (iii) determine degree of achievement for each goal and (iv) make recommendations for the future.

2.3. Overview on Managing Corporate Social Responsibility in developing countries

The rationale for focusing on CSR in developing countries as distinct from CSR in the developed world is fourfold: (1) Developing countries represent the most rapidly expanding economies, and hence the most lucrative growth markets for business (IMF, 2006); (2) Developing countries are where the social and environmental crises are usually most acutely felt in the world (WRI, 2005; UNDP, 2006); (3) Developing countries are where globalization, economic growth, investment, and business activity are likely to have the most dramatic social and environmental impacts (both positive and negative) (World Bank, 2006); (4) Developing countries present a distinctive set of CSR agenda challenges which are collectively quite different to those faced in the developed world.

2.3.1. Classification of literature on CSR in developing countries

In part, this reflects the fact that corporate social responsibility is the preferred term in the literature to describe the role of business in developing countries, as opposed to, say, business ethics, corporate citizenship, corporate sustainability, or stakeholder management. More than this, however, social issues are generally given more political, economic, and media emphasis in developing countries than environmental, ethical, or stakeholder issues (Schmidheiny, 2006). And there is also still a strong emphasis on the philanthropic tradition in developing countries, which is often focused on community development (figure 5 et 6).

Figure 5: Content theme of CSR in developing countries

By content theme

Social Ethics

Environmental Stakeholders

Figure 6: Knowledge type of CSR in developing countries

By knowledge type

Theoretical Empirical

Normative Non-normative Quantitative

Qualitative

Source: Author adapted from World Bank (2006).

Lockett et al. (2006) also classify CSR papers by epistemological approach and find a roughly even split between theoretical and empirical research, which is also the case in the literature on CSR in developing countries, although the latter has a slight weighting towards empirical work. What is interesting is that, whereas Lockett et al. (2006) find that 89%of theoretical CSR papers are non-normative, in the CSR in developing countries literature; the balance is far more evenly split. This is largely due to the relatively large number of papers on the role of business in development, which tend to adopt a normative, critical perspective (Blowfield and Frynas, 2005).

Figure 7: Global context of CSR in developing countries

By analysis level

Global

Regional

Africa Latin America

Asia

Country, Sector, Individual

Source: Author adapted from World Bank (2006).

In terms of empirical research, there are also differences. According to Lockett et al. (2006), the CSR literature is dominated by quantitative methods (80%). In contrast, CSR papers on developing countries are more likely to be qualitative. There is very little empirical research on the nature and extent of CSR in developing countries. One notable exception is Baskin’s (2006) research on the reported corporate responsibility behavior of 127 leading companies from 21 emerging markets across Asia, Africa, Latin America, and Central and Eastern Europe, which he compares with over 1,700 leading companies in high-income OECD countries.

2.3.2. Current trends in CSR

Corporate reporting whether mandated or voluntary on environmental, social, labor and human rights issues is a relatively new phenomenon. While a small number of firms have irregularly published information on their nonfinancial performance, more systematic and standardized systems of social and environmental reporting only emerged in the late-1980s and early-1990s.

Since the 1980s, governments, firms, and NGOs around the world have developed a wide range of reporting systems with goals as diverse as reducing pollution, mitigating health and safety risks, spotlighting (and thus rooting out) corruption, improving public service delivery, and protecting civil rights. With each new initiative in public reporting, public demands for fuller information and a deeper "right-to-know" appear to solidify.

These initiatives have been driven by a range of pressures and demands from: consumers, NGOs, unions, investors, governments, community members, and firms themselves.

2.3.3. Drivers of CSR in developing countries

There are several types of CSR' drivers in developing countries, regrouped in two main categories such as:

1. *Internal drivers*

These are : (i) the **Political reform.** The CSR in developing countries cannot be divorced from the socio-political reform process, which often drives business behavior towards integrating social and ethical issues. (ii) The **Crisis response** can be analyzed by various kinds of crises associated with developing countries. These often have the effect of catalyzing CSR responses. These crises can be economic, social, environmental, health-related, or industrial. Catastrophic events with immediate impact are often more likely to elicit CSR responses, especially of the philanthropic kind. The corporate response to the Asian tsunami is a classic case in point (Fernando, 2007). However, industrial accidents may also create pressure for CSR. (iii) The **Cultural tradition:** many believe CSR is a Western invention (and this may be largely true in its modern conception). CSR in developing countries draws strongly on deep-rooted indigenous cultural traditions of philanthropy, business ethics, and community embeddedness. Indeed, some of these traditions go back to ancient times. (iv) the **Socioeconomic priorities:** CSR in developing countries is most directly shaped by the socio-economic environment in which firms operate and the development priorities this creates. (v) the **Governance gaps:** CSR as a form of governance or a response to governance challenges is discussed elsewhere in this book (Levy and Kaplan, Chapter 19). However, of particular relevance for developing countries is the fact that CSR is often seen as a way to plug the 'governance gaps' left by weak, corrupt, or under-resourced governments that fail to adequately provide various social services (housing, roads, electricity, health care, education, etc.). This as part of a wider trend in developing countries with weak institutions and poor governance, in which responsibility is often delegated to private actors, be they family, tribe religion, or, increasingly, business. Furthermore, 'as many developing country government initiatives to improve living conditions falter, proponents of [CSR and bottom of the pyramid] strategies argue that companies can assume this role'. The **Market access:** The flipside of the socio-economic priorities driver is to see these unfulfilled human needs as an untapped market. This notion underlies the now burgeoning literature on 'bottom of the pyramid' strategies, which refer to business models that focus on turning the four billion poor people in the world into consumers (Prahalad and Hammond, 2002; London and Hart, 2004; Rangan *et al*., 2007). As study has previously noted, this straying of business into the development arena is not without its critics or problems (Hardcourt, 2004). CSR may also be seen as an enabler for companies in developing countries trying to access markets in the developed world.

2. *External drivers*

These are (i) the **International standardization:** Despite the debate about the Western imposition of CSR approaches on the global South, there is ample evidence that CSR codes and standards are a key driver for CSR in developing countries. Codes are also frequently used as a CSR response in sectors that are prevalent in developing countries, such as horticulture (Dolan and Opondo, 2005), cocoa (Schrage and Ewing, 2005), and textiles (Kaufman *et al*., 2004), as well as to deal with pressing social issues in developing countries, such as child labor (Kolk and Van Tulder, 2002) or the role of women in the workplace (Prieto-Carron, 2004). Often, CSR is driven by standardization imposed by multinationals striving to achieve global consistency among its subsidiaries and operations in developing countries; (ii) The **Supply chain:** another significant driver for CSR in developing countries, especially among small and medium-sized companies, is the requirements that are being imposed by multinationals on their supply chains. This trend began with various ethical trading initiatives (Blowfield, 2003, 2004), which led to the growth of fair trade auditing and labeling schemes for agricultural products sourced in developing countries (Dolan and Opondo, 2005; Schrage and Ewing, 2005). Allegations of poor labor conditions and human rights abuses in several high profile multinational supply chains in the sporting and clothing sectors were also a significant catalyst for greater attention to CSR requirements (Hussain-Khaliq, 2004; Kaufman *et al.*, 2004; Nielsen, 2005). One response has been the development of certifiable standards like SA 8000, which is now widely used as a screening mechanism for multinationals in selecting their suppliers in developing countries (Kolk and Van Tulder, 2002). Major change has also been achieved through sector-based initiatives such as the Forest Stewardship Council for sustainable forestry and the Marine Stewardship Council for sustainable fishing. More recently, this driver has been scaled up due to the so called 'Wal-Mart effect' whereby major global and national retailers are committing to promoting sustainability and responsibility through their suppliers (Johnson, 2004). (iii) the **Investment incentives:** the belief that multinational investment is inextricably linked with the social welfare of developing countries is not a new phenomenon (Gabriel, 1972). However, increasingly these investments are being screened for CSR performance. Hence, socially responsible investment (SRI) is becoming another driver for CSR in developing countries. As one indicator of this, Baskin (2006) notes that approximately 8% of emerging market companies on the Dow Jones World Index are included in the Dow Jones Sustainability Index, compared with around 13% of high-income companies. Exchange also launched its own tradable SRI Index, the first of its kind in an emerging market (Sonnenberg *et al.*, 2004). and (iv) the **Stakeholder activism:** in the absence of strong governmental controls over the social, ethical, and environmental performance of companies in developing countries, activism by stakeholder groups has become another critical driver for CSR. Lund-Thomsen (2004) describes this as 'an outcome of micro-level struggles between companies and communities over the distribution of social and environmental hazards which are created when global political and economic forces interact with local contexts around the world' (p. 106).

In developing countries, four stakeholder groups emerge as the most powerful activists for CSR, namely development agencies (Jenkins, 2005), trade unions (Kaufman *et al.*, 2004), international NGOs (Christian Aid, 2005), and business associations (WBCSD, 2000). These four groups provide a platform of support for local NGOs, which are not always well developed or adequately resourced to provide strong advocacy for CSR. The media is also emerging as a key stakeholder for promoting CSR in developing countries (Vivarta and Canela, 2006). Stakeholder activism in developing countries takes various forms, such as civil regulation, litigation against companies, and international legal instruments.

2.3.4. Metric aspects of CSR in developing countries

1. Meaning of Metric aspects of CSR

Clark et al. (1975) stated that the attraction of CSR, as defined, is that of a systems approach which states that the problem is defined and the systems boundary delineated so that all important influences on resolving the problem are taken into consideration to the issue of business in society. With hundreds of corporation now producing reports, a wide range of laws being implemented around the world, and dozens of non-governmental initiatives on transparency and reporting emerging, there is staggering variation in what is reported, in what forms, and for which audiences.

The definition that is most appealing is the stakeholder definition, as put forward by Hopkins: "CSR is concerned with treating the stakeholders of the firm ethically or in a socially responsible manner. Stakeholders exist both within a firm and outside. The aim of social responsibility is to create higher and higher standards of living, while preserving the profitability of the corporation, for its stakeholders both within and outside the corporation". (Hopkins, 2003). Indeed, this definition begs the question what is meant by 'ethical' and what is meant by 'stakeholder'.

On one hand, this study defined corporate social responsibility (CSR) and, on the other hand, it sets up a framework to measure it. To date, the measurement systems used and the various concepts of CSR have no systematic basis. Indicators seem to be chosen on the whim of the moment. However, at least some data now exist to measure progress on social aspects of corporate behavior. In fact, it is even possible to use some of the available data that companies now make available in order to hazard a guess to whether CSR is getting better or worse.

Unfortunately, the measurement systems used (of CSR, corporate responsibility or corporate sustainability or business ethics or business in society or corporate citizenship) have no systematic conceptual basis, rarely define concepts and choose indicators based on the whim of the moment. On the other hand, at least some data now exist to measure progress on social aspects of corporate behavior.

In fact, the measurement of CSR has much improved since the late 1990s, as purported by Hopkins (1997). It is even possible to use some of the data that companies now make available to hazard a guess as to whether CSR is getting better or worse. However, firstly, it is important to have a look at what is meant by a conceptual framework and, then, examine some of the major indicator sets in some detail.

2. **Major indicator sets of CSR measurement**

The Global Reporting Initiative "GRI" carried out an extensive consultation of specialists to define indicators to measure progress on social reporting. It recognizes that developing a globally accepted reporting framework is a long-term endeavor. It notes that, in comparison, financial reporting is well over half a century old and still evolving amidst increasing public attention and scrutiny. The methodology is extensively and clearly presented in their report. In fact, the GRI uses the term 'sustainability reporting' synonymously with citizenship reporting, social reporting, triple-bottom line reporting and other terms that encompass the economic, environmental, and social aspects of an organization's performance.

The table 2 below summarizes the main indicator systems and the study takes Cisco Company as a case study example. It is not easy to get in behind the methodologies and indicator sets used by analysts and one can wonder what is really being measured.

Table 2: Main indicator systems of CSR measurement "Workplace, Diversity and Social impact indicators"

	Indicators	FY05	FY06	FY07	FY08	FY09
	WORKPLACE					
Employee satisfaction	Percentage of employee who agreed with seven statements about Cisco as a place to work (average)	81%	85%	86%	87%	90%
Voluntary employee attrition	Total voluntary attrition as percentage of ending headcount	4.59%	5.45%	4.52%	5.01%	3.22%
Health and Safety (operations only US and Canada)	Number of nonfatal injuries and illnesses	129	107	93	137	145
	DIVERSITY					
Women	Women as percentage of total global employees	21.8%	22.1%	23%	23.5%	23.4%
	Women in VP positions or above as percentage of global VP and above employees	13.2%	14.0%	12.7%	15.5%	15.5%
Ethnic minorities (US only)	Ethnic minorities as percentage of total US employees	42.3%	42.8%	43.7%	44.7%	45.6%
	Ethnic minorities in VP positions and above as percentage of	17.6%	17.5%	15.6%	22.2%	20.8%

	total US. VP and above employees					
SOCIAL IMPACT						
Social investment	Total corporate wide and foundation cash and in-kind contributions	$65 million	$115.5 million	$116.8 million	$92 million	$128.6 million
Employee volunteerism	Number of active students in Cisco networking academy courses	235,000	160,000	130,000	88,870	78,000
Cisco networking academy	Cisco leaders who share their expertise with nonprofit organizations	596,840	597,085	637,304	716,936	810,000
Leadership fellows	Number of countries or regions where Cisco currently invests or manages programs	5	8	17	20	13
Social and economic investment	Significant collaborations with corporate partners, nonprofits and NGOs	160	160+	160+	160+	165+
Strategic partners		31	36	34	41	58

Source: Corporate Social Responsibility Report (2009)

Table 3: Main indicator systems of CSR measurement "Environmental management; GHG emissions; energy and electricity usage; product return and recycling; and water consumption indicator"

Indicators	FY06	FY07	FY08	FY09
ENVIRONMENTAL MANAGEMENT				
Number of Cisco sites with ISO 14001 EMS certification	19	25	25	26
Employee base covered by ISO 14001 EMS certification	75%	73%	71%	68%
GHG EMISSIONS				
Total gross GHG emissions: Scope 1 (metric tonne CO_2 c)	27,586	52,496	52,084	53,216
Total gross GHG emissions: Scope 2 (metric tonne CO_2 c)	317,666	467,478	550,312	579,183
Total contractual GHG emissions: Scope 2 (metric tonne CO_2 c)	316,893	403,188	310,961	226,733
Total air travel GHG emissions: Scope 3 (metric tonne CO_2 c)	190,940	205,797	197,872	115,995
Change in air travel GHG emissions from FY06 (CGI global goal: 10% absolute reduction against FY06 baseline)		+8%	+4%	+3%
Total contractual GHG emissions: Scope 1, 2 and 3 1 metric tonne CO_2 c	535,419	661,483	560,917	395,944
Change in Scope 1, 2 and 3 from FY07 (EPA global 26% absolute reduction against CY07 baseline)	-	-	-15%	-40% (goal year is 2012)
ENERGY AND ELECTRICITY USAGE				
Energy usage (GWh)	889[tc]	1281	1438	1507

Electricity usage (GWh)	749[tc]	1053	1203	1275
PRODUCT RETURN AND RECYCLING				
Product return (million pounds)	-	-	22.1	23.6
Materials to landfill (percent of returned product not reused or recycled)	-	-	0.46%	0.44%
WATER CONSUMPTION				
Total water consumption (m^3)	Not available	1,726,618	1,570,831	1,654,030

Source: Corporate Social Responsibility Report (2009)

Although data are not generally available for many companies at once individual companies often present comprehensive sets no consistent pattern of data collection and presentation has emerged. As the CSR community has become more watchful and social investment funds more demanding, the need for an overall index of progress on CSR has emerged. Several of the above-mentioned data systems have attempted to provide indices and rankings of companies.

Initial attempts to measure progress on CSR based upon these indices have also emerged. However, the indices that have emerged measure averages across companies. And, as noted in this paper, consistency of application remains a problem. Moreover, the challenge that is more and more being presented is how to embed the ideas of CSR throughout an organization. This is the problem that many companies face. It is possible to obtain indicators that show a good record 'on average' but difficult to embed the ideas of CSR throughout an organization and no one to date has produced disaggregated indicators across the company. The lack of indicators of a consistent and disaggregated level leads to poor monitoring and evaluation systems. That is probably why scandals will continue to erupt in supposedly 'clean' organizations.

For organizations to have relatively good data on the economic aspects but very poor information on the social dimensions implies that the basic conceptual model has been weak. Hence, for the future, a better model of social data, to be based upon hard or interval scale data is a necessary requisite. Much of today's information is founded upon weaker nominal or, at best, ordinal scale data and the proposed framework is no exception. Therefore, in order to ensure the same type of robust yardsticks found in economics, such as profit, sales, costs and so on though problems can arise with these it is important to develop, through a significant effort for the social arena, new conceptual models from which harder data can be derived. For corporate social responsibility, it is still the early days of relevant performance measurement and 'metrics' in societal terms.

2.4. Challenges of CSR in developing countries

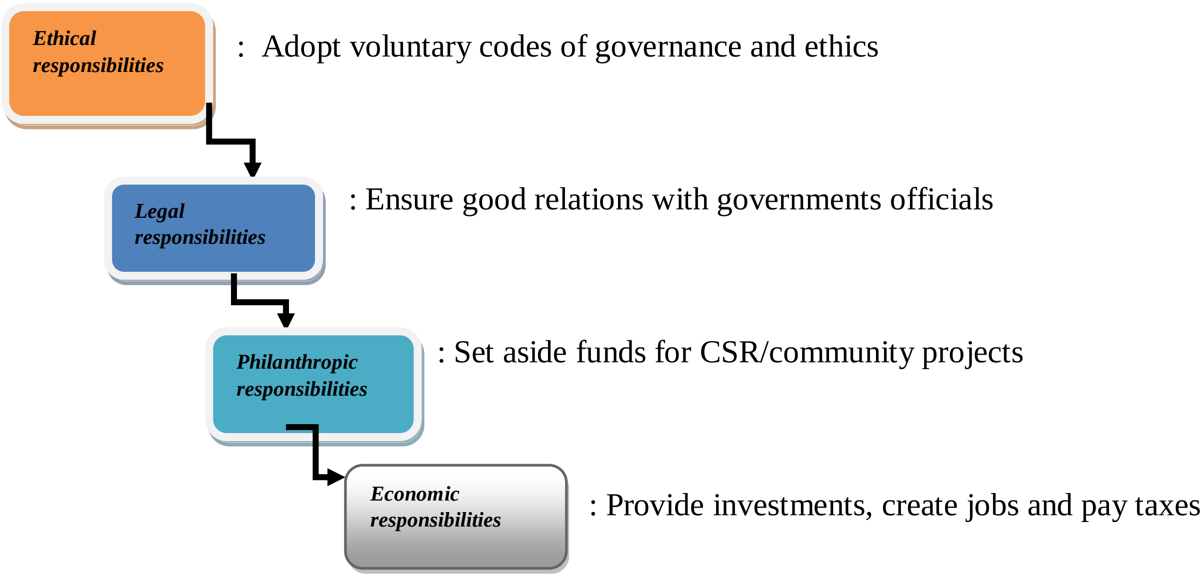
There are a number of major challenges to making CSR reporting effective. Questions remain in different sectors and countries on what to report, in what form, to what level of detail, to what audiences, and for what uses. There are also weaknesses and problems with current systems of CSR reporting, and important barriers to expanding public disclosure systems around the world. These include problems of: (i) metrics and Materiality; (ii) timeliness and Usefulness of Information; (iii) incentives to Disclose; (iv) supply Chain Monitoring; (v) costs to Information Producers and Users; and (vi) analyzing and Translating Information for end users.

III. Theoretical and empirical Evidences of CSR in developing countries

3.1. Theoretical model of CSR in developing countries

Indeed, taking into account two main variables of this study (CSR and developing countries), the study proposed a theoretical model adapted to these two variables. This model is used to analyze the management of CSR in developing countries as a tools and strategies of sustainable development and also to the data available to meet the concerns of the study. Thus, the theoretical model proposed by Carroll could be presented as the figure below is presented. This consists of four-part model construct that can be useful to look at how CSR is manifested in a developing country context:

Figure 9: Model construction of CSR in developing countries (Carroll, 1991)



Source: Author adapted from Carroll (1991)

3.1.1. Economic responsibilities

It is well known that many developing countries suffer from a shortage of foreign direct investment, as well as from high unemployment and widespread poverty. It is no surprise, therefore, that the economic contribution of companies in developing countries is highly prized, by governments and communities alike. This should not be seen in a negative light, but rather as a more development-oriented approach to CSR that focuses on the enabling environment for responsible business in developing countries and that brings economic and equity aspects of sustainable development.

Hence, in developing countries, CSR tends to stress the importance of 'economic multipliers', including the capacity to generate investment and income, produce safe products and services, create jobs, invest in human capital, establish local business linkages, spread international business standards, support technology transfer and build physical and institutional infrastructure (Nelson, 2003).

For this reason, companies that operate in developing countries increasingly report on their economic responsibilities by constructing 'economic value added' statements. It is worth re-emphasizing as a caveat that economic responsibility has two faces economic contribution on the one side and economic dependence on the other.

When communities or countries become overly dependent on multinationals for their economic welfare, there is the risk of governments compromising ethical, social, or environmental standards in order to retain their investment, or suffering huge social disruption if those businesses do decide to disinvest.

3.1.2. Philanthropic responsibilities

Although philanthropy generally gets an even higher priority as a manifestation of CSR, philanthropic responsibility tends more often to be more compulsory via the legal framework than discretionary acts of successful companies or rich capitalists as USA. This is a result of strong indigenous traditions of philanthropy in developing countries. There are several other reasons as well:

Firstly, the socio-economic needs of the developing countries in which companies operate are so great that philanthropy is an expected norm it is considered the right thing to do by business.

Secondly, companies realize that they cannot succeed in societies that fail, and philanthropy is seen as the most direct way to improve the prospects of the communities in which their businesses operate. For example, the HIV/AIDS disease is a case in point, where the response by business is essentially philanthropic (it is not an occupational disease), but clearly in companies' own medium- to long-term economic interest.

Thirdly, over the past 50 years, many developing countries have become reliant on foreign aid or donor assistance. Hence, there is often an ingrained culture of philanthropy.

And a final reason for developing countries' prioritization of philanthropy is that they are generally still at an early stage of maturity in CSR, sometimes even equating CSR and philanthropy, rather than embracing the more embedded approaches now common in developed countries.

3.1.3. Legal responsibilities

In developing countries, legal responsibilities generally have a lower priority than in developed countries. This does not necessarily mean that companies flaunt the law, but there is far less pressure for good conduct. This is because, in many developing countries, the legal infrastructure is poorly developed, and often lacks independence, resources, and administrative efficiency.

Many developing countries are also behind the developed world in terms of incorporating human rights and other issues relevant to CSR into their legislation (Mwaura 2004). Admittedly, there are exceptions and some developing countries have seen significant progress in strengthening the social and environmental aspects of their legislation (Visser, 2005b). However, government capacity for enforcement remains a serious limitation, and reduces the effectiveness of legislation as a driver for CSR.

Hence, several scholars argue that tax avoidance by companies is one of the most significant examples of irresponsible business behavior in developing countries, often contradicting their CSR claims of good conduct (Christensen and Murphy, 2004).

3.1.4. Ethical Responsibilities

In developing countries, however, ethics seems to have the least influence on the CSR. This is not to say that developing countries have been untouched by the global trend towards improved governance (Reed, 2002). For example, the 1992 and 2002 King Reports on Corporate Governance in South Africa have both led the world in their inclusion of CSR issues (IoD, 1992, 2002). On one hand, the 1992 King Report was the first global corporate governance code to talk about 'stakeholders' and to stress the importance of business accountability beyond the interests of shareholders. On the other hand, the 2002 revised King Report was the first to include a section on 'integrated sustainability reporting', covering social, transformation, ethical, safety, health, and environmental management policies and practices.

This progress is certainly encouraging, but in general, it is still the exception rather than the rule. For instance, in "Transparency International's annual Corruption Perception Index and Global Corruption Barometer", developing countries usually make up the bulk of the most poorly ranked countries. Furthermore, survey respondents from these countries generally agree that corruption still affects business to a large extent. The World Bank's (2005) Investment Climate Survey paints a similar picture. For example, the corruption in developing countries has been the "UK-led Extractive Industries Transparency Initiative (EITI)", which aims to increase transparency over payments by companies to governments and government-linked entities, as well as transparency over revenues by those host country governments.

This is clearly a step in the right direction, but the refusal of countries like Angola to even participate shows that there is still a long way to go in embedding ethical responsibilities in developing countries.

3.2. Government implication on CSR in developing countries

To date, CSR in developing countries has largely been driven from the north, often by large multinational firms, private investors, or non-governmental organizations. Nonetheless, there are important roles for governments, and particularly developing country governments, to play in further advancing reporting systems. The World Bank has previously grouped government roles in supporting corporate social responsibility into five categories of action: mandating, facilitating, partnering, endorsing, and demonstrating.

Each of these strategies of action can support improvements of CSR in developing countries. Governments, and their citizens, however, must decide how they can most effectively support an environment for socially responsible business, and specifically advance CSR reporting.

3.2.1. Pilot project on CSR in developing countries

There is clear potential for government action, particularly in developing countries, to advance and strengthen CSR reporting. However, in thinking about designing an appropriate and effective disclosure system in a developing country, it is also critical to recognize that there are no perfect systems, no easily replicable programs, and no one-size-fits-all standards for reporting.

By starting with a small set of core indicators, verifying that they are material to stakeholders, evaluating uses of the information, and soliciting feedback on the quality of the data, it would be possible to gradually expand and deepen CSR indicators to include sector specific issues. By having reporting be driven by local concerns and capacities, it would also be possible to gradually connect to and compare against global reporting schemes.

Government agencies and NGOs could play a key role in verifying CSR reporting information in developing countries, and gradually working to improve the credibility and accountability of reporting.

Finally, a government agency could work to aggregate data, and to produce a national CSR report. This information would support future comparisons of country-level performance on CSR issues. The program could also help local firms establish and demonstrate their social and environmental performance, and facilitate socially and environmentally responsible firms connecting into high value supply chains.

Nowadays, governments take steps to advance CSR in developing countries or to experiment with reporting as strategy of governance and economic development. This study is meant as a starting point for thinking about steps needed to pilot test CSR reporting in a developing country. Countries interested in CSR reporting might: (i) Interview local stakeholders and investors about the information: they need to make critical decisions; (ii) establish a central coordinating office to set guidelines for reporting, then collect, collate, quality check, and compare information on facility performance; (iii) require firms to publicly disclose locations of factories; (iv) require firms to annually report performance criteria in a standardized format; (v) establish a central database accessible over the internet which would contain performance information on factories and simple means for comparing firms along selected criteria, such as wages, health and safety, labor practices, environmental performance, etc.; (v) create mechanisms for public comparison of firm performance; (vi) publish lists of “best practices” and the firms that employ them; (vi) publish a CSR sourcing book of leading local firms and distribute this to multinational corporations, investors and trade associations for assistance in matching MNCs with local suppliers that meet their CSR standards; (vii) Use publicity to motivate firms to improve performance to match the best practices identified in their industry; (viii) support capacity building of non-governmental groups to verify reporting; (ix) aggregate firm level performance data to show overall compliance rates, regional variations, improvements over time, and best practices in social and environmental performance within the country in investment marketing to foreign firms.

An effective pilot project should be designed as an open system that invites key stakeholders to take part in discussions about measures of performance and systems of reporting. For the sake of providing a starting point for further discussions, firms might disclose a number of standards “core indicators” of facility performance, and indicators specific to sectorial issues and concerns (World Bank, 2005).

3.2.2. Toward the Strategies for improving CSR in developing countries

There are some basic principles which can support efforts to advance and improve CSR reporting: (i) reporting initiatives should seek to increase the quality of information disclosed; (ii) they should work to increase the uses of the information and the benefits to users; (iii) they should create mechanisms for learning and continuously improving disclosure systems.

These goals can be supported through explicit efforts to target information to specific stakeholders and decision-making processes. Information should be reported in formats useful to specific users. And efforts should be made to verify that information is used by stakeholders to inform their decisions.

1. Standardized metrics

Continued work is needed on standardized metrics and indicators for reporting. However, metrics in general should be: (i) Agreed upon by key stakeholders (representing what matters to them); (ii) Factual, accurate, and verifiable; (iii) Reported at regular intervals in relatively simple language or data; (iv) Comparable across locations, firms, and products; (v) Flexible/dynamic, so that metrics can change over time; (vi) Usable by key stakeholders; (vii) Easily accessible.

2. Incentives for continuous improvement

Efforts are also needed to support continuous improvements in reporting. As mentioned, intermediary groups are critical to analyzing and deploying information, and perhaps more importantly, to creating demands for improved reporting.

Stakeholder groups with built-in incentives for using, analyzing, and monitoring the quality of the information are central to the long-term sustainability of reporting schemes. In financial disclosure, investors play this role of demanding high quality, verifiable information upon which to base their investments. In environmental disclosure (such as the TRI), environmental groups use the data, translate it for wider consumption, and keep pressure on the government and firms to improve reporting. No equivalent group currently exists for CSR in developing countries, or indeed social reporting. Disclosure systems can also be designed to create incentives and benefits for leading disclosers. Governments can foster certain kinds of disclosure through a range of traditional economic incentives, and through regulatory flexibility mechanisms.

Finally, in any system of disclosure it is critical to establish mechanisms to track changes in practices over time, their impacts, and whether learning is occurring from reporting. All of these strategies can be supported or directly advanced through government actions.

3. Possible "core indicators"

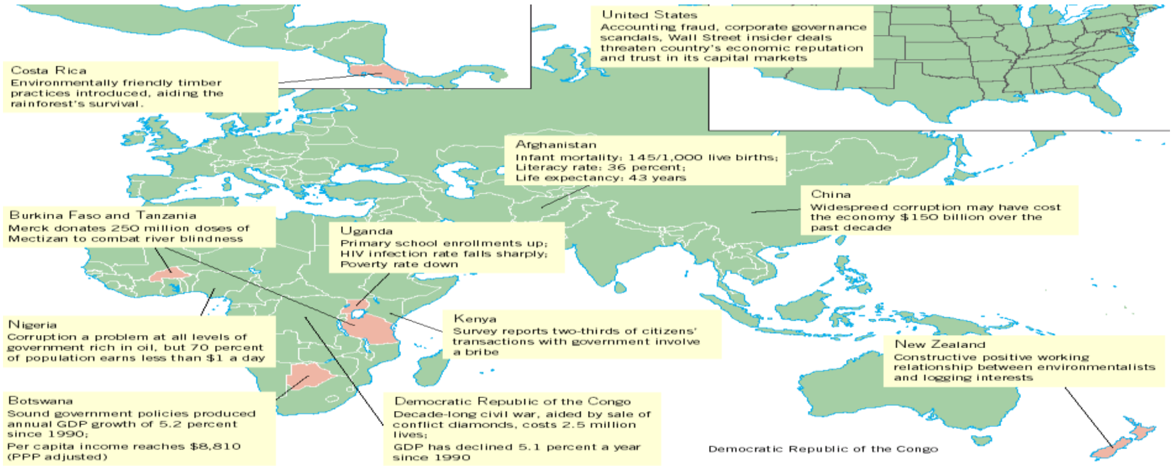
These are: (i) name and location of factory and number of employees; (ii) incidence of violations of local laws, penalties, legal proceedings, etc. in the last year; (iii) wages and benefits paid to workers (averages, minimum, highest), and incidence of violations of minimum wage laws; (iv) working hours and overtime worked: incidence of violations of maximum working hour laws and overtime pay laws; (v) policies for identification and elimination of harassment and discrimination: data on diversity in management and work areas; (vi) policies for identification and elimination of child, forced , and compulsory labor (including system for determining accurate age of workers); (vii) indicators of respect for workers' rights to freedom of association: percent of workers in a union, union-management relations, work stoppages, lock-outs, strikes, etc.; (viii) health and safety performance: rates of accident, injuries, occupational diseases and deaths; (ix) policies for monitoring compliance with local laws and codes of conduct.

4. An ideal CSR' management for developing countries

The descriptive approach adopted in the previous sections was used to illustrate how CSR actually manifests in developing countries, rather than presenting an aspirational view of what CSR in developing countries should look like. For example, it is not proposed that legal and ethical responsibilities should get such a low priority, but rather that they do in practice.

By contrast, if the study is to work towards an ideal CSR model for CSR in developing countries, we would argue that improved ethical responsibilities, incorporating good governance, should be assigned the highest CSR priority in developing countries. It is my contention that governance reform holds the key to improvements in all the other dimensions, including economic development, rule of law, and voluntary action. Hence, embracing more transparent, ethical governance practices should form the foundation of CSR practice in developing countries, which in turn will provide the enabling environment for more widespread responsible business (figure 8).

Figure 8: Map of CSR in developing countries



Source: World Bank's (2005)

IV. Conclusion

From the outset, it should be recalled that this study focused on the demonstration of the management of a CSR in developing countries across the world for a sustainable development. The results gathered from this research allow us to highlight the essential ideas closely related to the two essential aspects of the field of the study analysis. As we can see from above, it has been about presenting, analyzing and interpreting the results to allow us to test the central research question and their different research hypotheses.

According to the different findings, this study is summarizing CSR in developing countries in the five distinctive characteristics: (i) CSR tend to be less formalized or institutionalized in terms of the CSR benchmarks commonly used in developed countries, i.e. CSR codes, standards, management systems and reports; (ii) where formal CSR is practiced, this is usually by large, high profile national and multinational companies, especially those with recognized international brands or those aspiring to global status; (iii) formal CSR codes, standards, and guidelines that are most applicable to developing countries tend to be issue specific (e.g. fair trade, supply chain, HIV/AIDS) or sector-led (e.g. agriculture, textiles, mining); (iv) In developing countries, CSR is most commonly associated with philanthropy or charity, i.e. through corporate social investment in education, health, sports development, the environment, and other community services and (v) making an economic contribution is often seen as the most important and effective way for business to make a social impact, i.e. through investment, job creation, taxes, and technology transfer.

Business often finds itself engaged in the provision of social services that would be seen as government's responsibility in developed countries, for example, investment in infrastructure, schools, hospitals, and housing.

The issues being prioritized under the CSR banner are often different in developing countries, for example, tackling HIV/AIDS, improving working conditions, provision of basic services, supply chain integrity, and poverty alleviation. Many of the CSR issues in developing countries present themselves as dilemmas or trade-offs, for example, development versus environment, job creation versus higher labor standards, and strategic philanthropy versus political governance.

The spirit and practice of CSR is often strongly resonant with traditional communitarian values and religious concepts in developing countries, for example, African humanism (ubuntu) in South Africa and harmonious society (xiaokang) in China. The focus on CSR in developing countries can be a catalyst for identifying, designing and testing new CSR frameworks and business models, for example, Praha lad's Bottom of the Pyramid model and Visser's CSR Model for Developing Countries.

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