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Priorities and Perceptions for Corporate Social Responsibility: An NGO Perspective

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ABSTRACT

The concept of corporate social responsibility (CSR) is closely intertwined with increased engagement with stakeholders and integration of their concerns into core business processes. In this respect, stakeholders' viewpoint of CSR is deemed to be essential in shaping pertinent policies, plans and programs. However, current literature indicates an emphasis on the managerialist perspective whereas insights of non-business social constituents are considerably underrepresented. This is where this paper seeks to contribute by attempting to examine the non-governmental organizations' perceptions of socially responsible business conduct. Findings suggest that NGOs perceptions reflect two dominant views, a progressive viewpoint where socially responsible behavior offers win-win opportunities and a narrow perspective where wider responsibility is an unfruitful business practice. Nevertheless, different types of NGOs attributed similar importance on a number of socially responsible practices. Copyright © 2013 John Wiley & Sons, Ltd and ERP Environment

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Introduction

CORPORATE SOCIAL RESPONSIBILITY (CSR) HAS GAINED CONSIDERABLE MOMENTUM AS AN INTEGRAL PART OF BUSINESS strategy and operation since the 1990s. Being an influential actor and one of the primary movers in institutionalizing CSR under a meaningful agenda for action, the European Commission's interest in CSR manifested itself in the form of a Green Book where the most common definition has been set forth; '(...) a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis' (European Commission, 2001). In October 2011, a decade after the Green Book, the European Commission renewed its CSR strategy and put forward a much more encompassing definition as 'the responsibility of enterprises for their impacts on society' which, in order to be met, '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*' (European Commission, 2011: p.6; italics added).

The multidimensionality of the CSR construct (as the aforementioned definitions reveal) attracted academic interest to shed light on this vague and ambiguous (Coelho *et al.*, 2003) as well as internally complex (Moon

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et al., 2003) umbrella-term. However, the majority of findings regarding CSR articulation indicate an emphasis on the managerialist perspective whereas insights of non-business social constituents are underrepresented in the literature (Ditlev-Simonsen and Midttun, 2011). O'Dwyer *et al.* (2005) draw from the practice of CSR reporting and raise their concern about the manager-centric stance toward the development and quality of environmental and social disclosure while stressing that inordinate attention has been placed on the business representatives' perspective compared to other organizational stakeholders' articulations of corporate (social) accountability. Likewise, Prasad and Mills (2011) point out that in the business ethics discourse certain articulations 'become taken-for-granted while, concurrently, alternative visions and modes of organizing are systematically silenced' (p. 230) while Jonker and Nijhof (2006) suggest that for CSR to be developed from solid ground the involvement of all kinds of social actors, and from beyond the usual production and consumption systems, is required.

A challenging and much-debated aspect of this stakeholder engagement 'spectrum' is the role of NGOs in influencing and potentially shaping business attitudes and actions. The United Nations (cited in Guay *et al.*, 2004) describe an NGO as a 'non-profit, voluntary citizens' group which is organized on a local, national or international level and goes on to add that 'task-oriented and driven by people with a common interest, NGOs perform a variety of services and humanitarian functions, bring citizens' concerns to governments, monitor policies and encourage political participation at the community level. They provide analysis and expertise, serve as early warning mechanisms and help monitor and implement international agreements'. Similarly, Bendell (2000) defines them as 'groups whose stated purpose is the promotion of environmental and/or social goals rather than the achievement or protection of economic power in the marketplace or political power through the electoral process' (p. 16).

Since the 1980s, in the context of the global civic politics upsurge, NGOs have increased in terms of absolute numbers as well as influencing power. While they have traditionally been associated with adversarial or community watchdog roles and name-and-shame activities, over the years they have turned to pivotal actors of powerful institutions, fostering social awareness and solidarity. They are in the unique position to provide a host of tangible or intangible resources to for-profit organizations; from the collaboration with business entities in the form of partnerships in order to promote community or urban development to the provision of services such as mental health-care for the workforce (Young and Steinberg, 1995; Eweje and Palakshappa, 2009; Shah, 2011).

As NGOs expand their membership and shape sophisticated networks to facilitate civil society's interests, they are identified as essential players of the institutional context for embedding CSR in the for-profit culture. They usually do not control critical resources for the firm's operational efficiency. Nevertheless, embedded in networks with other stakeholders (e.g. customers, suppliers or investors), they can acquire power and shape the CSR norms through other social groups who are in control of vital-for-the-firm resources (Rowley, 1997; Frooman, 1999). For example, an NGO may influence customers on whom the company is resource dependent to demand improvements in workplace conditions or environmental management. Likewise, it can weaken the reputation and withhold the legitimacy of a firm by leaking through the media cases of business misconduct or irresponsible behaviour (Henriques and Sharma, 2005).

In this regard, their emerging pragmatic role has already resulted in significant reforms in business behavior with Doh and Teegen (2003) to stress that, in their pursuit to endorse their perception of responsible business behavior, observable changes in management practices, strategic posture, and governance mechanisms have been initiated. Nowadays, NGOs are key institutional players in national, transnational, and international self-regulatory ethical codes and initiatives while they can serve as consulting bodies' advisors for screening criteria employed to describe social responsible investment funds (SRIs) and point out appropriate stocks that should be incorporated in such portfolios (Guay *et al.*, 2004). They engage in shareholder activism by entering the capital markets (i.e. by buying shares) in order to gain voting rights and lobby other investors-shareholders to campaign on issues pertaining to the CSR sphere (Waygood and Wehrmeyer, 2003).

Indeed, for- and non-profit organizations intrinsically do have different value systems (Crane and Livesey, 2003) which are often the source of conflicts. Thus, closely shedding light on the perspective for CSR of the latter can facilitate a more mutually contingent approach to the establishment of a meaningful CSR agenda. This is where this study aims to contribute by focusing on CSR attitudes and perceptions of NGO representatives toward the multifaceted construct. To achieve this, an exploratory research was performed investigating two interrelated questions: Which practices NGOs perceive as most important in defining a business entity socially responsible, and what are their attitudes with regards to an array of challenging and much-debated issues of socially responsible business behavior?

Background

Under the lens of a pluralistic and value-added unit, a for-profit entity aims to efficiently perform an array of socio-economic functions for various social groups (Ulrich and Fluri (1995) cited in Burchell and Cook, 2006). In this context, stakeholder theorists support that identifying and responding to concerns raised by these groups (i.e. the stakeholders) has a key role in enabling social capital (through higher levels of generalized trust) as well as mutual learning processes but also in managing risk and shaping competitive advantages (van Huijstee and Glasbergen, 2008). Nevertheless, Clarkson (1995) points out that business executives principally respond to stakeholders who possess or control resources essential for the company's unobstructed operation. Likewise, Küskü (2007) provides evidence supporting that regulatory and market forces rather than (non-business) stakeholder pressures are the actual moderators in shaping corporate environmentalism. However, the lack of awareness of stakeholders' objectives and interests can hinder the effective implementation of a firm's environmental practices (Welford and Frost, 2006). In a similar vein, Shah (2011) asserts that corporate (environmental) responsibility can only be materialized when companies apprehend how their stakeholders perceive them and, and adds that, in order to maintain its social legitimacy, a business need to develop policies aligned with the objectives and expectations of its various stakeholders. In this respect, drawing from the banking sector in Italy, Calabrese and Lancioni (2008) stress that without responding to the desires of various stakeholder groups, business initiatives toward CSR are deemed to be ineffective and such discrepancies can raise discontent.

While there is a dearth of studies that focus on stakeholder perceptions of the multidimensional CSR construct, a recent wave of papers focusing on diverse national contexts offers valuable insights, adding to the disambiguation of this condensed notion in the local-regional level and ultimately stimulating managerial awareness through the suggested priorities and implications (Table 1). Welford *et al.* (2007) investigate the relative importance of CSR activities according to Hong Kong companies and their stakeholders' perceptions. Findings not only reveal noticeable discrepancies in the priority that managers and stakeholders attribute among the various CSR aspects but among the different stakeholder groups as well. Drawing from this study, Ditlev-Simonsen and Midttun (2011) examine what stakeholders in Norway think should motivate upper-echelon executives to pursue CSR and results indicate a consensus in stakeholders' normative positions (which, however, contradicts the Hong Kong findings). In the context of less developed-emerging economies, Mahmood and Humphrey (2012) and Bagire *et al.* (2011) shed light on the gradually shaping stakeholder attitudes in Kazakhstan and Uganda, respectively. Likewise, Shah (2011) assesses the perceptions toward corporate environmentalism held by stakeholder groups in Trinidad and Tobago and points out significant differences in the critical viewpoint of NGOs and the rest of stakeholder groups. Focusing on a single business entity, Michailides and Lipsett (2012) study whether work climate perceptions influence the expressed CSR attitude of frontline personnel and assert that they seem to not directly impact an employee's attitude with respect to the CSR construct. Finally, Brunk (2010) employs the long interview approach to investigate consumers' perceived ethicality of a firm while Lee *et al.* (2012) study the motives that South Korean consumers attribute to corporate philanthropy and report primarily profit-driven and brand/image enhancement as the primary (perceived) factors for charitable actions.

Methods

Sample

Using a well-established online database of the non-profit/voluntary community in Greece, a mailing list of 300 randomly selected NGOs was devised. A cover letter and a link to a self-administered questionnaire URL were sent via e-mail to the NGO founder/executive director or – when this was not feasible – to the communications manager (with two e-mail reminders and a phone follow-up to non-respondents). The specific technique was chosen in order to minimize interviewer-injected bias along with convenience, flexibility, and time-efficiency purposes.¹ Over the December 2011 – March 2012 period, 104 responses were collected with a response rate reaching 35%. Data were examined for inconsistencies-omissions and 6 questionnaires were found to be unusable due to incomplete

¹For a comprehensive outline on the value of web-based research methods see Evans and Mathur (2005).

Author(s)	Country	Method	Stakeholder groups	Sample size (NGOs)	CSR operationalization
Welford <i>et al.</i> (2007)	Hong Kong	Questionnaires	Managers, environmental & social NGOs, investors, academics, media, government, others	491 (149)	15 aspects with respect to socially responsible business behavior
Ditlev-Simonsen and Middttun (2011)	Norway		Business representatives, MSc students, NGOs employees	323 (44)	10 theoretical CSR approaches divided to positivist and normative perspectives
Shah (2011)	Trinidad & Tobago		Suppliers, regulators, NGOs	393 (131)	16 items around corporate environmentalism developed by Banerjee (2002)
Mahmood and Humphrey (2012)	Kazakhstan		Managers, employees & customers representing businesses & NGOs	205 (n.d.)	Carroll's four CSR dimensions and a shortened version of the research instrument developed by Aupperle <i>et al.</i> (1985)
Lee <i>et al.</i> (2012)	South Korea		Customers, business representatives	814	15 items developed to measure four types of CSR motives; profit-driven, altruistic, reactive and motives toward higher employee moral
Bagire <i>et al.</i> (2011)	Uganda	Questionnaires, interviews	General public	207	4 sections covering understanding of CSR, organizational factors, process, and the environment utilizing the research instrument designed by Nunnally and Bernstein (1994)
Brunk (2010)	Germany, UK	Long interviews	Consumers	20	Consumer perceived ethicality (CPE)
Michailides and Lipsett (2012)	Canada	Case study, questionnaires	Employees	420	The corporate social responsibility orientation (CSRO) research instrument (devised by Aupperle <i>et al.</i> (1983))

Table 1. Recent studies on stakeholders' CSR attitudes and perceptions

NGO Priorities and Perceptions for CSR

questions. This resulted in 98 questionnaires usable for the purpose of the study. Of these 98 NGOs, 48% are environmental NGOs while 52% social NGOs. Moreover, 25% and 45% operate at a local and national level, respectively, while the rest pertain to the network of an international NGO as the national partner or branch. Finally, based on their defined mission and the primary scope of their activities, 51% are considered operational NGOs while the rest are focused on campaigning activities.

Measures

The questionnaire employed as the data collection technique comprises two parts and relies on the work of Quazi and O'Brien (2000) and Welford *et al.* (2007). The research instruments developed by the aforementioned authors were translated into Greek by the researchers with the assistance of a professional native-English-speaker translator and an array of modifications was made to retain contextual clarity. A pilot study was performed among a sample of 30 business experts-consultants, academic colleagues, and researchers in order to ensure the questionnaire's applicability to the local setting. This resulted in a few additional but minor issues of adjustment which were incorporated in the final version of the questionnaire. The changes were predominantly terms used in the local dialect.

In the first part respondents were asked to state the level of importance they attributed to an array of CSR-related practices derived from current business management trends, international experience, and globally acknowledged sets of CSR guidelines and standards. The ranking of CSR practices was linked to a 7-point Likert scale with -3 'very insignificant' to 3 'very significant'. Table 2 presents the list of the 15 practices associated to CSR.

Likewise, the second part of the questionnaire aims to identify NGO attitudes in conjunction to the business assumption of non-financial (i.e. social) responsibilities. It builds around the set of 25 statements (Table 3) developed by Quazi and O'Brien rated on a 5-point scale from 'strongly disagree' to 'strongly agree'.

Data Analysis Techniques

Exploratory Factor Analysis

The goal of Exploratory Factor Analysis(EFA) is to identify the latent structure (called the factors or latent variables) present in a set of observed variables, which are not directly measurable but represent certain features inherent in

CSR practices

Published social and environmental policies
Good health and safety practices
Good environmental performance
Good corporate governance
Good human resource management and employment practices
Community investment and employee volunteering
Codes of conduct on supply chains and factory inspections
Product and service responsibility and responsible marketing
Philanthropy and charitable donations
Support for human rights initiatives
Partnerships with other business and NGOs
Adherence to international standards and guidelines
Social and environmental reporting
Codes of conduct on bribery and corruption
Ongoing stakeholder dialogue

Table 2. The 15 CSR practices

Statements

Business can further regulation by adopting social responsibility programs (A1).
 The increasing involvement of business in social responsibility may lead to increasing expectations of society as to the business contribution (A2).
 Social responsibility is an effective basis for competing in the market (A3).
 Business should realise that it is a part of the larger society and therefore it should respond to social issues (A4).
 Social regulation has already put a check on business behaviour and it is unnecessary for business to be involved in social responsibility programs (A5).
 Contributing to the solution of social problems can be profitable for business (A6).
 Regulation is not sufficient to ensure business behaves in a socially responsible way (A7).
 Other social institutions have failed to solve social problems. So, business should now try (A8).
 Business should tackle only those social problems that are created by its own actions (A9).
 Social responsibility programs may be helpful in discouraging irresponsible behaviour by business (A10).
 Business already has a lot to do and should not take on other responsibilities (A11).
 Business has the necessary money and talent to engage in social action programs (A12).
 Society expects business to help solve social problems as well as to produce goods and services (A13).
 Business is primarily an economic institution and it is most socially responsible when it attends strictly to its economic interests (A14).
 Corporate social action programs can help build a favourable image for a business (A15).
 Business has a definite responsibility to society apart from making a profit (A16).
 Corporate managers need to be trained so that they can effectively contribute to society's problems (A17).
 A business that ignores social responsibility may have a cost advantage over a business that does not (A18).
 It is unfair to ask business to be involved in social responsibility programs as it is already doing so by complying with social regulations (A19).
 Social involvement may be suicidal for the marginal firm, for the high costs involved may throw it out of business (A20).
 Business should use its resources and talents for its own growth to ensure better service to society (A21).
 Society expects business to contribute to economic growth as its only concern (A22).
 By transferring the cost of social involvement to society, business may weaken its image with the public (A23).
 Asking business to be involved in any activity other than making profit is likely to make society worse off rather than better off (A24).
 It is unwise to ask business to fix social problems created by others and which have no profit potential (A25).

Table 3. The 25 statements describing issues of corporate social responsibility

the data. In this way, EFA reduces the dimensionality of the data to a few representative factors, and therefore summarizes the multivariate information in a simpler form.

For conducting the analysis we opted for a rotated varimax transformation to make results more easily interpretable. In order to confirm the suitability of implementing EFA in the specific data and items selected, the Kaiser-Meyer-Olkin (KMO) (Kaiser, 1974) measure of model adequacy was used, which gave the acceptable value of 0.61. For obtaining the factor model we followed as a selection criterion for including the final factors the request for retaining factors with eigenvalues greater than 1.

K-means Cluster Analysis

The k-means clustering (MacQueen, 1967; MacKay, 2003) is a method of cluster analysis aiming to partition *n* observations into *k* interpretable clusters. In this way we attempt to identify homogeneous groups of cases based on selected characteristics (each observation belongs to the cluster with the nearest mean), using an algorithm that handles large numbers of cases. The algorithm requires specifying the number of clusters a priori. Hence, the algorithm is called k-means, where *k* is the number of clusters you specify, and a case is assigned to the cluster for which its distance to the cluster mean is the smallest. The algorithm starts with an initial set of means and classifies cases based on their distances to the centers. At a next step, it computes the cluster means again, using the cases that are assigned to the cluster; and reclassifies all cases based on the new set of means. This procedure is repeated until cluster means do not change much between successive steps.

All analyses were conducted with the use of statistical package SPSS 15.0 (SPSS Inc, 1999).

Results

Attributing Significance to CSR Practices

Mean scores derived from each one of the 15 CSR practices are shown in Table 4. As one observes, the top **five** CSR practices, according to the mean score values, favored by respondents were ‘support for human rights initiatives’, ‘good health and safety practices’, ‘good environmental performance’, ‘codes of conduct on bribery and corruption’, and ‘product and service responsibility and responsible marketing’.

Next, we attempted a break-up of mean scores assigned to the factors by specific type of NGOs (Appendix 1) and ranks between the different types of NGOs were somewhat different. Indeed, for the environmental NGOs we found in the measures ranked in the top places the ‘support for human rights initiatives’, followed by ‘good environmental performance’, ‘good health and safety practices’, ‘product and service responsibility and responsible marketing’, and ‘codes of conduct on bribery and corruption’. On the other hand, for the social NGOs the top five ranking although it consists of the 4 out of 5 same factors, the attributed relative importance is different. Here ‘good health and safety practices’ is ranked first, followed by ‘codes of conduct on bribery and corruption’, ‘support for human rights initiatives’, ‘good environmental performance’, and ‘good human resource management and employment practices’. Likewise, rankings of community-based, national and international as well as campaigning and operational NGOs pointed out slight differences in the significance of the top five CSR practices.

Despite such discrepancies identified among the various rankings of the 15 CSR practices according to the different type of NGOs investigated, further statistical analysis was utilized in order to conclude whether such differences were statistically significant or evident due to random errors (e.g. due to measurement error). In order to proceed with the statistical investigation an analysis of mean score comparisons was conducted based on independent samples t-test and one-way analysis of variance (ANOVA). The results of the conducted analysis are presented in Tables 5–7.

Table 5 includes the differences in the mean scores between the two types of NGOs, along with the corresponding p-values of the t-test checking for the statistically significant differences in the mean scores for each one of the CSR practices. Specifically, by examining statistical differences in the mean scores between environmental and social NGOs (Table 5) we found that for 8 of the 15 items the differences in their mean scores for the two types of NGOs are significant (for most of these items there is difference at a 1% level of significance). Most notable differences are shown between the mean scores of ‘Good corporate governance’ (mean diff = -0.6 , p-value = $0.001 < 0.01$), ‘Adherence to international standards and guidelines’ (mean diff = -0.78 , p-value = $0.001 < 0.01$), ‘Partnerships with other business and NGOs’ (mean diff = -0.63 , p-value = $0.002 < 0.01$) and ‘Social and environmental reporting’ (mean diff = -1 , p-value = $0.002 < 0.01$).

CSR practices	Rank	Mean Score
Support for human rights initiatives	1	2.4
Good health and safety practices	2	2.37
Good environmental performance	3	2.29
Codes of conduct on bribery and corruption	4	2.23
Product and service responsibility and responsible marketing	5	2.16
Good human resource management and employment practices	6	2.14
Community investment and employee volunteering	7	1.95
Codes of conduct on supply chains and factory inspections	8	1.91
Ongoing stakeholder dialogue	9	1.87
Published social and environmental policies	10	1.76
Adherence to international standards and guidelines	11	1.72
Good corporate governance	12	1.65
Partnerships with other business and NGOs	13	1.6
Philanthropy and charitable donations	14	1.23
Social and environmental reporting	15	1.05

Table 4. Rankings of the 15 CSR practices according to their mean scores (N = 98)

CSR practices	Difference of Mean scores Environmental – Social	p-value
Published social and environmental policies	−0.35	n.s.
Good health and safety practices	−0.13	n.s.
Good environmental performance	0.02	n.s.
Good corporate governance	−0.6	0.001**
Good human resource management and employment practices	−0.23	n.s.
Community investment and employee volunteering	−0.19	n.s.
Codes of conduct on supply chains and factory inspections	−0.44	0.013*
Product and service responsibility and responsible marketing	−0.11	n.s.
Philanthropy and charitable donations	−0.74	0.009**
Support for human rights initiatives	−0.03	n.s.
Partnerships with other business and NGOs	−0.63	0.002**
Adherence to international standards and guidelines	−0.78	0.001**
Social and environmental reporting	−1	0.002**
Codes of conduct on bribery and corruption	−0.41	0.008**
Ongoing stakeholder dialogue	−0.4	0.024*

Table 5. Independent samples t-test for the differences between mean scores of Environmental/Social NGOs.

(*) Difference is significant at a 5% significance level

(**) Difference is significant at a 1% significance level

n.s.: non-significant difference

CSR practices	Difference of Mean scores (Operational – Campaigning)	p-value
Published social and environmental policies	0.7	0.001**
Good health and safety practices	0.19	n.s.
Good environmental performance	0.31	0.026*
Good corporate governance	0.14	n.s.
Good human resource management and employment practices	0.16	n.s.
Community investment and employee volunteering	0.59	0.002**
Codes of conduct on supply chains and factory inspections	0.31	n.s.
Product and service responsibility and responsible marketing	0.12	n.s.
Philanthropy and charitable donations	0.66	0.019*
Support for human rights initiatives	0.25	n.s.
Partnerships with other business and NGOs	0.32	n.s.
Adherence to international standards and guidelines	0.32	n.s.
Social and environmental reporting	0.26	n.s.
Codes of conduct on bribery and corruption	0.54	<0.001**
Ongoing stakeholder dialogue	0.23	n.s.

Table 6. Independent samples t-test for the differences between mean scores of Operational/Campaigning NGOs

(*) Difference is significant at a 5% significance level

(**) Difference is significant at a 1% significance level

n.s.: non-significant difference

Likewise, statistically significant differences were investigated between operational and campaigning NGOs, as regards their mean score values. In this case the statistically important differences were less; we could statistically confirm the importance of differences between mean scores in only 5 of the 15 items. The only items of which operational and campaigning NGOs presented different views are ‘published social and environmental policies’ (mean diff=0.7, p-value=0.001 < 0.01), ‘good environmental performance’ (mean diff=0.31, p-value=0.026 < 0.05), ‘community investment and employee volunteering’ (mean diff=0.59, p-value=0.002 < 0.01), ‘philanthropy and charitable donations’ (mean diff=0.66, p-value=0.019 < 0.05) and ‘codes of conduct on bribery and corruption’ (mean diff=0.54, p-value < 0.001) (Table 6).

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CSR practices	Mean scores (community-based)	Mean scores (national)	Mean scores (international)	Overall sign. Diff.	Difference in groups
Published social and environmental policies	1,042	2,068	1,867	<0.001 ^{**}	1-2 1-3
Good health and safety practices	2,125	2,386	2,533	n.s.	-
Good environmental performance	2,042	2,432	2,267	n.s.	-
Good corporate governance	1,250	1,795	1,767	n.s.	-
Good human resource management and employment practices	1,792	2,318	2,167	0.016 [*]	1-2
Community investment and employee volunteering	1,625	1,932	2,233	n.s.	-
Codes of conduct on supply chains and factory inspections	1,583	2,205	1,733	0.007 ^{**}	1-2
Product and service responsibility and responsible marketing	2,042	2,182	2,233	n.s.	-
Philanthropy and charitable donations	0,792	1,432	1,300	n.s.	-
Support for human rights initiatives	2,167	2,477	2,467	n.s.	-
Partnerships with other business and NGOs	1,125	1,841	1,633	0.017 [*]	1-2
Adherence to international standards and guidelines	1,042	1,864	2,067	0.002 ^{**}	1-2 1-3
Social and environmental reporting	0,250	1,227	1,433	0.014 [*]	1-2 1-3
Codes of conduct on bribery and corruption	1,958	2,341	2,300	n.s.	-
Ongoing stakeholder dialogue	1,625	1,977	1,900	n.s.	-

Table 7. ANOVA for the differences between mean scores of community-based, national, and international NGOs

1: community-based NGO; 2: national NGO; 3: international NGO

(*) Differences are significant at a 5% significance level

(**) Differences are significant at a 1% significance level

n.s.: non-significant differences

Finally, in order to check for differences among the NGOs by breaking them down according to their width of actions (community-based/national or international) one-way ANOVA was conducted and the obtained results are shown in Table 7. In particular, columns 2–4 of Table 7 show the mean scores for the three types of NGOs, whereas column 5 presents the p-values of the F-test of ANOVA that checks for significant differences in the mean scores of the three NGOs. In the last column we indicate which pairs of NGOs differ to one another. The results suggested that the major differences are observed primarily between community-based and national NGOs, and secondly between community-based and international NGOs. No significant differences for any of the 15 items examined were detected between the national and international NGOs. In particular, the analysis revealed statistically significant differences between community-based and national NGOs in ‘published social and environmental policies’, ‘good human resource management and employment practices’, ‘codes of conduct on supply chains and factory inspections’, ‘partnerships with other business and NGOs’, ‘adherence to international standards and guidelines’, and ‘social and environmental reporting’. Community-based NGOs are also differentiating from international NGOs in the items of ‘published social and environmental policies’, ‘adherence to international standards and guidelines’, and ‘social and environmental reporting’.

Exploratory Factor Analysis for the 25 Statements

NGO perceptions for CSR were examined through the application of an EFA. The results of the analysis indicate the existence of eight factors as the best solution for explaining the variability in the data.

In order to assign items to each factor, we obtain the categorization of the items among the factors by using factor loadings greater than 0.485. Factor loadings in Table 8 provide a clear distinction of the statements in the eight factors since that choosing a threshold value of 0.485 leads to the most clear and interpretable separation of the statements to the eight factors. In this way all by one statement are uniquely assigned to one of the factors, with only exception being the statement A14.

The percentage of variance (communality) of each item explained by the factors extracted from the EFA model is presented in Appendix 2. Largest percentages of variance explained are met for the statements of A3, A22, and A23, whereas lowest is observed for A18.

The eight factors accounted for 60.011% of the total variance in the raw data. In particular, the first factor explained 16.12% of the total variance present in the data, whereas the second factor explained 10.47%, and the third 6.61%. Therefore, the two dominant factors extracted from EFA are the first and the second. As Table 9 shows, the items loading on the first factor are A6, A8, A12, A13, A15 and A17. Items loading on the second factor are A11, A19, A20, A24 and A25.

Analytically, items comprising each factor are presented in Table 9, along with the corresponding loadings.

K-means Cluster Analysis for the CSR Statements

By applying a k-means cluster analysis to the 25 selected items, we attempted to cluster the respondents to homogeneous groups based on their responses to the 25 items. By this we sought to investigate validity of the results obtained by the EFA and compare the findings amongst the two methodologies.

Item	Factor							
	1	2	3	4	5	6	7	8
A1	0.082	-0.134	0.306	-0.037	0.726	-0.054	-0.045	0.112
A2	0.144	0.016	0.248	0.196	0.500	0.382	0.119	-0.087
A3	0.145	-0.123	0.784	0.123	0.152	-0.032	0.081	-0.090
A4	0.186	0.038	0.753	0.010	-0.004	0.206	-0.100	-0.080
A5	-0.239	0.103	-0.257	0.026	0.054	-0.296	0.511	-0.168
A6	0.570	-0.217	0.248	0.024	-0.074	0.183	0.190	0.180
A7	-0.037	-0.174	0.014	-0.216	0.217	0.023	-0.668	-0.166
A8	0.738	0.036	-0.056	0.175	0.097	-0.008	0.073	-0.023
A9	0.122	0.167	0.007	0.375	0.282	-0.564	0.078	0.003
A10	0.008	0.104	0.149	0.088	0.035	0.673	-0.053	0.149
A11	0.061	0.572	-0.400	0.024	-0.022	-0.025	-0.104	-0.322
A12	0.485	-0.272	0.040	-0.067	0.090	-0.019	0.355	-0.451
A13	0.693	-0.281	0.126	-0.021	0.106	0.046	-0.103	-0.004
A14	0.101	0.320	-0.302	0.393	0.354	0.148	0.211	-0.093
A15	0.573	0.217	0.223	-0.327	-0.126	0.022	0.048	-0.167
A16	0.210	-0.194	0.284	-0.283	0.055	0.166	0.536	-0.129
A17	0.644	-0.077	0.125	0.071	-0.053	-0.061	-0.160	0.342
A18	-0.073	0.089	-0.157	-0.050	0.552	-0.078	-0.145	-0.104
A19	-0.112	0.763	-0.084	0.090	-0.075	-0.017	0.044	0.022
A20	-0.150	0.643	0.017	0.322	0.158	0.025	0.081	0.051
A21	0.174	0.047	0.128	0.721	-0.068	0.191	0.067	-0.071
A22	-0.127	0.242	0.056	0.740	-0.040	-0.345	-0.063	-0.047
A23	0.163	0.014	-0.151	-0.113	-0.013	0.115	0.044	0.824
A24	-0.250	0.487	0.173	0.059	-0.123	-0.464	-0.121	0.155
A25	-0.035	0.497	0.058	-0.153	0.402	0.031	0.311	0.260

Table 8. Varimax rotated loading matrix for the 25 items with values above 0.485 given in bold

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Factors

Factor 1 (Solution of social problems is feasible and beneficial)

Contributing to the solution of social problems can be profitable for business (A6).	0.57
Other social institutions have failed to solve social problems. So, business should now try (A8).	0.738
Business has the necessary money and talent to engage in social action programs (A12).	0.485
Society expects business to help solve social problems as well as to produce goods and services (A13).	0.693
Corporate social action programs can help build a favourable image for a business (A15).	0.573
Corporate managers need to be trained so that they can effectively contribute to society's problems (A17).	0.644

Factor 2 (Wider responsibility is unavailing)

Business already has a lot to do and should not take on other responsibilities (A11).	0.572
It is unfair to ask business to be involved in social responsibility programs as it is already doing to by complying with social regulations (A19).	0.763
Social involvement may be suicidal for the marginal firm, for the high costs involved may throw it out of business (A20).	0.643
Asking business to be involved in any activity other than making profit is likely to make society worse off rather than better off (A24).	0.487
It is unwise to ask business to fix social problems created by others and which have no profit potential (A25).	0.497

Factor 3 (Enhanced social and market presence)

Social responsibility is an effective basis for competing in the market (A3).	0.784
Business should realise that it is a part of the larger society and therefore it should respond to social issues (A4).	0.753

Factor 4 (Economic growth is the primary concern)

Business should use its resources and talents for its own growth to ensure better service to society (A21).	0.721
Society expects business to contribute to economic growth as its only concern (A22).	0.74

Factor 5 (CSR affects social, legal and competitive dynamics)

Business can further regulation by adopting social responsibility programs (A1).	0.726
The increasing involvement of business in social responsibility may lead to increasing expectations of society as to the business contribution (A2).	0.5
A business that ignores social responsibility may have a cost advantage over a business that does not (A18).	0.552

Factor 6 (CSR fosters self-regulation)

Business should tackle only those social problems that are created by its own actions (A9).	−0.564
Social responsibility programs may be helpful in discouraging irresponsible behaviour by business (A10).	0.673

Factor 7 (Beyond regulatory compliance and profit-making)

Social regulation has already put a check on business behaviour and it is unnecessary for business to be involved in social responsibility programs (A5).	0.511
Regulation is not sufficient to ensure business behaves in a socially responsible way (A7).	−0.668
Business has a definite responsibility to society apart from making a profit (A16).	0.536

Factor 8 (Social cost transfer weakens image)

By transferred the cost of social involvement to society, business may weaken its image with the public (A23).	0.824
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Table 9. Items assigned to each factor

More specifically, by selecting a four-cluster solution we attempted to identify the relatively homogeneous groups of cases based on selected characteristics (Table 10).

As one observes from the results of Table 10, statements belonging to the first two leading factors extracted from the EFA conducted exhibit largest mean values in clusters 3 and 1, respectively. Indeed, statements A6, A8, A12, A13, A15, and A17 comprising factor 1 (Solution of social problems is feasible and beneficial) contribute the most to the third cluster, whereas statements A11, A19, A20, A24, and A25, pertaining to the second factor (Wider responsibility is unavailing), contribute the most to the first cluster (see means of Table 10 indicated in bold).

Table 11 presents distribution of respondents according to their allocation to the four-cluster solution. Although most respondents were found to belong to the second cluster, there seems to be an even allocation of a significant part of NGOs to the rest of the clusters. In particular, we see that there is an almost equal considerable number of

Statements	Final clusters selected			
	Cluster 1	Cluster 2	Cluster 3	Cluster 4
A1	3.33	3.44	3.59	3.00
A2	3.90	3.75	4.14	2.74
A3	3.81	3.78	4.23	2.74
A4	4.24	4.50	4.73	3.35
A5	2.38	1.56	1.32	1.91
A6	3.81	3.78	4.68	3.74
A7	3.29	3.94	3.77	3.96
A8	3.33	2.53	3.82	2.91
A9	3.14	2.53	2.36	2.30
A10	3.52	3.56	3.91	3.43
A11	2.19	1.53	1.36	1.87
A12	3.52	3.44	4.27	3.17
A13	3.14	3.59	4.41	3.30
A14	3.95	2.94	2.50	3.04
A15	4.24	3.97	4.64	4.17
A16	4.33	4.03	4.82	4.04
A17	3.86	4.13	4.55	4.26
A18	2.95	2.13	2.73	2.48
A19	2.71	1.91	1.41	2.04
A20	3.10	2.09	1.59	1.87
A21	3.00	2.44	2.77	1.91
A22	2.43	2.03	1.55	1.65
A23	3.33	2.81	3.73	4.13
A24	2.29	1.94	1.50	2.13
A25	2.86	1.81	1.82	2.04

Table 10. Means for each item within each final selected cluster

NGOs assigned to clusters 3 and 1 (22 and 21, respectively), which by taking in to consideration the correspondence of the two latter clusters with the two dominant factor solutions shows that there exist two equally in magnitude groups bringing together NGOs that share the two diverse viewpoints with regards to business responsibilities.

Further looking into the composition of the clusters, it is worth noting that social NGOs pertaining to cluster 3 are considerably more (31.4%) than environmental NGOs (12.8%), as well as that only a few international NGOs pertain to the dominant clusters of the analysis (3.3% to cluster 1 and 13.3% to cluster 3). In contrast, 33.3% of community NGOs and 31.3% of campaigning NGOs fall in cluster 3 but a mere 4.2% of the latter refers to cluster 1.

Statements of factors 1 and 2, as they are assigned to the two clusters 3 and 1, respectively, along with F-values and corresponding p-values that indicate which statements contribute the most to the four-cluster solution are presented in

	cluster	cases
Cluster	1	21
	2	32
	3	22
	4	23
Total cases		98

Table 11. Number of cases in each cluster

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Table 12. Statements with largest F-values provide the greatest separation between the clusters. Statements A6, A8, and A13 were those which contributed the most to the cluster separation from cluster 3. The less contributing statement was A17. As concerns cluster 1, A19 and A20 were the statements with the greatest separation between clusters.

Finally, in Table 13 the Euclidean distances between the four clusters are included, with greater distances indicating greater dissimilarities between the clusters. Most dissimilar are appeared to be clusters 1 and 3. Since these values indicate the degree of similarity or difference between the identified clusters and due to that the present analysis separates mostly clusters 1 and 3, translated to the corresponding factor solutions, indicates the clear discrimination between those who believe that solution of social problems is feasible with those stating that wider responsibility is unavailing.

In overall, the results of 4-means cluster analysis strengthens the findings of factor analysis conducted, by verifying first of all the existence of two distinct to each other groups of NGOs, one being in favor of the classical view of business behavior and the other being favorable toward a more contemporary viewpoint of business responsibility. In addition, results of cluster analysis allowed us to obtain a statistically sound allocation of a large part of participating NGOs to the two distinct viewpoint groups.

Factors	F	p-value
Cluster 3		
Contributing to the solution of social problems can be profitable for business (A6).	10.499	<0.001
Other social institutions have failed to solve social problems. So, business should now try (A8).	8.065	<0.001
Business has the necessary money and talent to engage in social action programs (A12).	5.088	0.003
Society expects business to help solve social problems as well as to produce goods and services (A13).	9.512	<0.001
Corporate social action programs can help build a favourable image for a business (A15).	4.709	0.004
Corporate managers need to be trained so that they can effectively contribute to society's problems (A17).	2.895	0.039
Cluster 1		
Business already has a lot to do and should not take on other responsibilities (A11).	4.39	0.006
It is unfair to ask business to be involved in social responsibility programs as it is already doing to by complying with social regulations (A19).	15.735	<0.001
Social involvement may be suicidal for the marginal firm, for the high costs involved may throw it out of business (A20).	15.849	<0.001
Asking business to be involved in any activity other than making profit is likely to make society worse off rather than better off (A24).	3.934	0.011
It is unwise to ask business to fix social problems created by others and which have no profit potential (A25).	7.419	<0.001

Table 12. Items assigned to each of the two dominant clusters of k-means analysis

Cluster	1	2	3	4
1	---	2.903	4.022	3.403
2	2.903	---	2.862	2.597
3	4.022	2.862	---	3.811
4	3.403	2.597	3.811	---

Table 13. Distances between final clusters

Concluding Remarks

Our study contributes to the literature by offering additional insights on stakeholder attitudes and perceptions toward the much-debated CSR concept and demonstrated some interesting findings. NGOs highly value the contribution of for-profit entities in human rights protection as well as occupational health and safety, benign environmental management, and anti-corruption practices. Conversely, they allocate less importance to the CSR reporting efforts of firms, an aspect where Greek firms have been actively engaged in the past few years. Considering the various types of NGOs, statistically significant differences were primarily evident between environmental and social NGOs while operational/campaigning and local/national/international seem to have similar perspectives on the various CSR aspects. Moreover, two diverse factors emerged from the analysis reflecting a contemporary viewpoint to business responsibility (as a vehicle to social problems' solution) that resembles Porter and Kramer's (2011) 'shared value principle', and, a more narrow articulation (maintaining that CSR is a 'lost cause' and an unfruitful action path) pertaining to the classical view of responsible business behavior (Friedman, 1970; Jensen, 2001). Cluster analysis confirmed this polarity in CSR articulation allowing the partition of data in to the two distinctive major groups according to their preference on the one or the other of the identified viewpoints. Similarity measures obtained from cluster analysis verified this large degree of distinction.

In contrast to the Hong Kong evidence offered by Welford *et al.*, (2007), NGOs in Greece place relatively much more importance on the protection of basic human rights within the business organizations' sphere of influence. This CSR aspect, defined as NGOs' top priority, also comes in contrast to the emphasis that Greek companies place on human rights issues and is revealed through their CSR/sustainability disclosures (Evangelinos and Skouloudis, 2012). Nevertheless, such discrepancy reflects the concerns of the domestic civil society with regards to the underlying humanitarian crisis which seems to ensue the evolving recession of the Greek economy. Still, the Greek NGO findings share similarities with the dominant CSR perspectives of Bangladeshi and Australian managers juxtaposed by Quazi and O'Brien. Since CSR articulation varies across regions according to national, institutional and cultural specificities (Halme *et al.*, 2009) our approach could be replicated across different national settings. Hence, comparative studies of larger samples in diverse institutional environments and qualitative research would be particularly welcome in order to address the issue of NGOs' posture toward CSR.

Our paper also predicates the necessity of managerial considerations for assessment approaches, such those employed in this study, as they can be useful in order to gain better apprehension of NGOs' expectations (and the implicit pressures they can potentially exert on business). Such an argument is in line with the recent remarks expressed by Mahmood and Humphrey (2012) that: 'organizations must develop CSR activities with mutual responsiveness after consultation with or consideration of stakeholders' expectations'. It also corresponds to the managerial implications suggested by Arenas *et al.* (2009) which suggest taking 'a less firm-centric and a more contextual approach, and look more closely into the relationship with and among stakeholder groups' (p.175) while stressing that 'it would be irresponsible for managers not to take the external circumstances, including prejudices and perceptions of different stakeholders, into account, for they play a role in the probabilities of success of their decisions and in the subsequent moral judgement' (p.191). Designing and implementing robust multi-stakeholder platforms of dialogue with NGOs (along with other non-business stakeholders) through roundtables, panels, group discussion and regular meetings will also add toward this direction. The expansion of such engagement perspectives to other non-business stakeholder groups could be materially utilized by managers and potentially contribute to the consolidation of a meaningful CSR strategy.

As scrutiny by NGOs can be extensive, with all the reputational, brand, and legitimacy risks it can entail, it should be of paramount concern for both the proper formulation and execution of CSR policies as well as the integration of external communication practices. Moreover, given that engaging with NGOs can be fraught with complexities and bottlenecks, the apprehension of their CSR discourse by managers can facilitate organizational capabilities and business opportunities that would otherwise be difficult to achieve. Ultimately, it will add to what Morsing and Schultz (2006) define as a 'sense-making process' of a robust CSR agenda-setting; an ability to integrate the discourse of others (the stakeholders) which will consequently reflect on the organization's capacity to strategically initiate a fruitful relationship through mutual understanding.

Appendix 1. Rankings according to mean scores by type of NGO.														
CSR practices	Environmental		Social		Community-based		National		International		Operational		Campaigning	
	Rank	Mean Score	Rank	Mean Score	Rank	Mean Score	Rank	Mean Score	Rank	Mean Score	Rank	Mean Score	Rank	Mean Score
Published social and environmental policies	10	1,574	12	1,922	12	1,042	8	2,068	10	1,867	8	2,100	13	1,396
Good health and safety practices	3	2,298	1	2,431	2	2,125	3	2,386	1	2,533	3	2,460	2	2,271
Good environmental performance	2	2,298	4	2,275	3	2,042	2	2,432	4	2,267	4	2,440	3	2,125
Good corporate governance	11	1,340	11	1,941	10	1,250	13	1,795	11	1,767	13	1,720	10	1,583
Good human resource management and employment practices	6	2,021	5	2,255	6	1,792	5	2,318	7	2,167	6	2,223	5	2,063
Community investment and employee volunteering	7	1,851	10	2,039	7	1,625	10	1,932	5	2,233	5	2,240	9	1,646
Codes of conduct on supply chains and factory inspections	8	1,681	7	2,118	9	1,583	6	2,205	12	1,733	9	2,060	7	1,750
Product and service responsibility and responsible marketing	4	2,106	6	2,216	4	2,042	7	2,182	6	2,233	7	2,220	4	2,104
Philanthropy and charitable donations	14	0,851	14	1,588	14	0,792	14	1,432	15	1,300	14	1,560	15	0,896
Support for human rights initiatives	1	2,383	3	2,412	1	2,167	1	2,477	2	2,467	1	2,520	1	2,271
Partnerships with other business and NGOs	13	1,277	13	1,902	11	1,125	12	1,841	13	1,633	12	1,760	12	1,438
Adherence to international standards and guidelines	12	1,319	8	2,098	13	1,042	11	1,864	8	2,067	11	1,880	11	1,563
Social and environmental reporting	15	0,532	15	1,529	15	0,250	15	1,227	14	1,433	15	1,180	14	0,917
Codes of conduct on bribery and corruption	5	2,021	2	2,431	5	1,958	4	2,341	3	2,300	2	2,500	6	1,958
Ongoing stakeholder dialogue	9	1,660	9	2,059	8	1,625	9	1,977	9	1,900	10	1,980	8	1,750
	N = 47		N = 51		N = 24		N = 44		N = 30		N = 50		N = 48	

Appendix 2. Percentage of variance explained by the EFA for each item.

Item	% of variance explained
A1	0.664
A2	0.539
A3	0.705
A4	0.662
A5	0.514
A6	0.542
A7	0.601
A8	0.595
A9	0.586
A10	0.520
A11	0.608
A12	0.653
A13	0.600
A14	0.559
A15	0.578
A16	0.577
A17	0.591
A18	0.383
A19	0.619
A20	0.575
A21	0.619
A22	0.752
A23	0.757
A24	0.603
A25	0.602

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