Corporate social responsibility in European organizations: A universal idea?

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Abstract

This paper discusses about Corporate Social Responsibility (CSR) in European Organizations and how the Learning Process takes place in these European organizations. The questions set are: Is CSR already practiced by EU organizations in terms of the principles of CSR? Is CSR relevant to organizations in this context? In order to satisfy the questions above the paper presents a comparative analysis of three case studies of European Organisations that follow and implement CSR main principles and criteria of success.

Key Words: CSR, European Organisations, comparative analysis

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INTRODUCTION

The idea of implementing an ethical tool in order to become a responsible enterprise is appealing and some would say profitable. CSR is the notion used by managers and recently other actors to label this ethical tool. Plethora of articles and reports by academics, managers and relevant organizations have been written about CSR and various aspects of it like environment, economics, politics, and so on. The last ten years even governments and public authorities have developed activities of CSR usually in cooperation with private sector. A wide range of actors and activities is open to accept and embrace the tool of CSR in order to promote ethical behavior and maybe reap some benefits from it like advertisement or dedicated employees or investments. The process to develop CSR activities usually based on various principles set by relevant networks or organizations and mainly by observing other to do successful CSR practices. In other words, to see how others do it is an effective way to develop CSR practices and to learn it from the bests.

There are five key features outlined by Moon (2014) for CSR definition and they extended in order to examine whether European Organizations apply them to their strategy:

- Business responsibility to society (being accountable, and so on);
- Business responsibility for society;
• Business responsibility conduct (operate ethically, responsible, sustainably);
• Taking responsibility for society and the environment in broad terms;
• Manage by using business the relationships with the society.

The following criteria will be examining that encompass the learning process of these organizations:
• Launch awards;
• Good practices guides;
• Articles/Reports;
• Conferences/Forums;
• Training on conducts (GRI and so on);
• Dialogue/Creation of Partnerships;
• Publication of journals, newsletters or videos.

The added value of this work is to enhance the existed literature about CSR in the aspect of gaining knowledge about the learning process of CSR through a European context of CSR networks. The structure of this chapter contains introduction, CSR and Learning Process, and European Networks, and Conclusions.

**CSR AND LEARNING PROCESS**

The process of collective learning in CSR with creations of networks could allow members to define the products and outcomes being sought, clarify responsibilities with respect to others, develop new knowledge of the issue and larger system, construct shared meanings that allow people to understand each other and work together effectively and build trust and commitment. The purpose of collective learning is to increase individual knowledge as well as the collective intelligence and capacity of the network as a whole. When members of an organization or a network learn how to learn together, the group develops the capacity to tap its collective intelligence. As the enquiry deepens, groups can discover underlying assumptions and get at root causes of systemic problems. Collective learning serves as an essential foundation for whole-system innovation (Svedsen and Laberge 2005).

A process model for learning CSR suggests that collectivizing competences for CSR is a strategic process (Nijhof et.al. 2002). It is strategic because individuals’ actions have to anchor in specific organizational values and transformed into collective action. It is a process because learning to be responsible is the core of all individual and collective actions, and this learning (as a
process) consists of a complex set of activities. The following figures consist of the four sequential processes needed to learn how to be responsible: Justification, Integration, Consultation and Evaluation (Nijhof et al. 2002).

According to Blackman et al. (2012), the change in learning CSR will happen by unlearning routines usually in crisis period and stress the importance of individuals (employees) in adaptation of successful CSR practices. Recognition of the forms of knowledge present and the probable need to unlearn in order to change the mental models in place will enable organizational leaders to reconsider how the frame and support leaning for new CSR initiatives (Blackman et al. 2012). Some years ago, Easterby-Smith et al. (2000), express another view about organizational learning, besides the importance of individual. They present a new unit analysis of practice and activity pointing out that the emergent notion of learning as the process of becoming a competent participant in a social and organizational process has shifted towards a closer scrutiny of workplace activities and work practices. There seems to be a growing interest in deepening our understanding of how knowing and learning takes place not only within local webs of practices but also within large, often globalized networks and alliances.

Networks only function effectively if all participants receive at least some of what they expected from the network when they joined it. Nevertheless, their expectations might change once they are in the network because the network itself will expose them to new possibilities. This is the reason that networks can have very different purposes that can change over time, even without a change of participants. We had to learn that the idea of one-directional knowledge transfer is rather naïve (CEDEFOP, 2003).

Participatory Business Ethics is about constructing the notion of business ethics in a participatory way, both bottoms-up and top-down, in organizations. The participatory construction of this notion would be about all which form part of the notion, that is, both ethical values and virtues and ethical norms and theories. This would be done continuously and incrementally as well as bring together needs and expectations of stakeholders not merely from within but also outside of the organization (Loumbeva, 2008).

In 2001 at the Summit meeting of the Heads of State of all the EU Member States, in the framework of the Swedish EU Presidency, there was a discussion about the need to modernize the European social model. The main concern focused on the following issues: (a) promoting corporate social responsibility; (b) fostering good and flexible work organization permitting better reconciliation of working and personal life (c) supporting lifelong learning for all as a social goal (CEDEFOP, 2003). An example in the context of European research studies is The Cedra project, which focuses on the renewal of European education and human resource development policies in
the framework of recreating the European social model. It is an innovation effort to refashion the European social model.

The four key messages arising from *The Cedra* learning organisation project are the following: The first is that in order to build learning organizations, one has to ensure that: a) there is coherence between the ‘tangible’ (formal) and ‘intangible’ (informal) dimensions of an organization; and b) that organizational learning goals are reconciled with individuals’ learning needs. The second key message is that developmental or challenging work is a prerequisite for implementing a learning organization. One of the keys to promoting learning organizations is to organize work in such a way that it promotes human development. Thus, people are learning from their work – they are learning as they work. The third message is that the provision of support and guidance is essential to ensure that developmental work leads to developmental learning. The fourth key message is that to address organizational learning there is a need for boundary-crossing and interdisciplinary partnerships between the vocational education and training and human resource development communities (CEDEFOP, 2003).

Katsoulakos et al. (2004, p.19) also support these points and defines:

In the context of CSR, a knowledge view of the organisation must be created and used to define its knowledge oriented CSR positioning in the specific sector in which it operates. This CSR knowledge view of a company defines the context that links CSR strategy and Knowledge management technologies.

As long as the field remains labeled ‘corporate social responsibility,’ the learning agenda will be too narrow. It sets too small a stage, invites too few actors to participate, and restricts the types of roles they can play (Berthoin Antal and Sobczak, 2004). Berthoin Antal and Sobczak (2004 and 2014) have discussed the introduction of the term global in CSR agenda extensively. According to them, there are four key dimensions characterizing the nature and scope of ‘global’. First, the context is global and means that the impacts of activities go global. Second, the term ‘global’ provides an umbrella for the different aspects of performance and responsibility, without giving primacy to one over others. Third, the condition of society and of the environment is affecting by the behavior of a wide variety of organizations, of which business corporations are just one. Fourth global responsibility highlights the idea that global sustainability is something all actors have a responsibility for achieving. It overcomes the division between ‘rights’ and ‘responsibilities’ that is inherent in the concept of ‘corporate social responsibility’.

It is apparent from the existing literature about CSR and organization learning that the formations of networks, along with hard work in work places that take into consideration the mental
models of individuals and follow patterns or think out of the box, have changed the way that learning was developed. Furthermore, it needs to expand globally and not within the limits of one enterprise and its internal strategy. The general key features that contribute to a high level of effectiveness promoting CSR through a learning process in a European context presented in Figure 1.

Figure 1: Key features for CSR and organizational learning

EUROPEAN ORGANISATIONS

**CSR Europe**

Mission: CSR Europe’s mission is to connect companies to share best practices on CSR and innovate with peers to shape the business and political agenda on sustainability and competitiveness in Europe

Source: http://www.csreurope.org/our-mission

The CSR Europe formed in 1996 named then as European Business Network for Social Cohesion in order to create a space for men and women in business to share experiences, develop solutions and engage in a smart policy dialogue with the EU with a view to enhancing corporate social responsibility within their organizations and beyond. The new mission of CSR Europe is to connect companies to share best practices on CSR and innovate with peers to shape the business and political agenda on sustainability and competitiveness in Europe. Further, a CSR Europe’s Enterprise 2020 initiative is an example of business leadership in the field of CSR that is particularly relevant to EU policy objectives (EU 2011, p. 9). The Enterprise 2020 initiative concerns actions that concern sustainability issues like current patterns of living, working, learning, communicating, consuming and sharing resource. The Enterprise 2020 launched in 2010 as an
initiative that activated companies to develop innovative business practices and collaborate with their stakeholders in order to find solutions to societal needs that emerge in our times. Two of the societal needs that are campaigns in Enterprise 2020 are Skills for Jobs and Sustainable Living in Cities (EU, 2011).

CSR Europe as learning organization launches an updated list of successful practices from enterprises in Europe and provides good examples for a successful implementation of CSR strategy. Along with these provides to their members guides and reports on environmental, human rights, organizational accounting, health and safety and other issues that keeps their shareholders informed. Further the development of projects like Skills for Jobs and Sustainable Living in Cities under the agenda of Enterprise 2020 shows that the context used to spread knowledge is specific oriented and labeled. The schema used in CSR Europe for organizational learning based on the creation of partnerships and goes globally with various cases studies of companies that operate out of boarders of Europe.

The learning process of CSR Europe, as a learning organization, towards their members (enterprises) is mainly focus on the provision of various materials. For example, reports on the current trends and also seminars, conferences, awards to the bests, promote the good practices, enhance their role as expertise by collaborating with other actors through EU projects and also be updated on international as well as national issues on CSR. Further, the CSR Europe offers to their members a wide range of suggestions about CSR in different aspects (labor, ageing, environmental, human rights, and so on). In addition, raise awareness as for what is a responsible behavior, also it is obvious for CSR Europe that CSR is a strategy that needs strong partnerships in order to bring leadership, innovation, sustainability, and so on, to enterprises and not only (local authorities, NGO, and so on).

European Network for Corporate Social Responsibility and Disability (CSR+D)

Mission: To raise awareness and to promote the integration of disability into the Corporate Social Responsibility (CSR) policy and business agendas, under a collaborative and multi-stakeholder approach. The ultimate aim is to enhance social inclusion and employment of people with disabilities in Europe, contributing at the same time to the development of responsible competitiveness of business and public administrations.


The European Network for Corporate Social Responsibility and Disability (CSR+D) was a network with a time horizon until 2015 launched by Fundación ONCE, within the framework of the Operational Programme Fight against Discrimination 2007-2013 and X Talent and is financial endorsed by European Social Fund. This EU Network for CSR and Disability is part of Enterprise 2020 initiative, promoted by CSR Europe and supported by the European Commission. Their
mission is to raise awareness and to promote the integration of disability into the Corporate Social Responsibility (CSR) policy and business agendas, under a collaborative and multi-stakeholder approach. The ultimate aim is to enhance social inclusion and employment of people with disabilities in Europe, contributing at the same time to the development of responsible competitiveness of business and public administrations.

Three thematic axes approach its mission from different but complementary viewpoints. Each thematic axis, or work group, led by one or more founding partners and has various associate members taking part in it:

- Inclusion of disability in CSR disclosure and in socially responsible investment through the development of indicators;
- Inclusion in the work place and accessibility of goods and services;
- Promotion of CSR via administration.

This network is similar to CSR Europe using reports and best practices to promote its goals and help enterprises to be responsible. According to the Analysis of Disability Disclosure in CSR (CSR+D 2012, p. 6-9), a study conducted by the CSR and Disability Network, the issues most represented in disability disclosure, for the companies under review, were Employment and Social Action, but with different degrees of coverage. The topics with lowest coverage linked to value chain elements: Suppliers and Clients & Employees. CSR+D although it is offshoot from CSR Europe could consider as a learning organizations oriented to specific aspects of CSR. The learning process that the network follows is through exchange of good practices, networking, publishes reports and information about their activities on forums. In addition, offers awards like the 2nd European Award for Social Entrepreneurship and Disability: Promoting Social Investment in order to promote social entrepreneurship projects and enhance the role of people with disabilities in the new European model for sustainable economic growth, in line with initiatives like the Europe 2020 strategy and the Social Investment Package.

**KÖVET**

Mission: The main objective of KÖVET is to assist organizations on the road to sustainable development

source: http://www.kovet.hu/en/about-us

KÖVET Association for Sustainable Economies, established in October 1995, is an association to promote environmentally aware business management towards enterprises. According to their environment statement, 2005 The Hungarian Environmental Management Association (hereafter KÖVET) is a national, professional, nongovernmental organization, legal entity, with a highly
public interest status. KÖVET is the Hungarian member organization of the INEM (International Network for Environmental Management). The main activity of KÖVET is to promote preventive environmental solutions primarily in the business sector. The organization acts as a platform for ongoing information exchange, with the aim of promoting environmentally aware business management, to find new ways for industry to reduce its environmental impacts and to help to use this as a basis for competitive advantage. Several of their activities involve organizing conferences, workshops, courses, promoting of environmental management systems in Hungary, translating and spreading special literature, collecting environmental data, and environmental consultancy. In the end of 2005 KÖVET had 79 member companies, and 21 associated members (NGOs, universities). Currently, more than 90 national and international projects have executed by KÖVET.

In their website, there is a Learning platform with case studies, studies, databases, and so on, all available in order to promote a responsible behavior in accordance with CSR principles to Hungarian enterprises. In addition, they have published their own CSR report using EMAS system and presenting environmental, social and performance indicators 2005.

KOVET is a national CSR network, partner of CSR Europe that promotes the idea of CSR but more oriented to environmental issues. Their role as learning organization take place with activities like the Learning platform which provides case studies, databases, and so on, and is one of the EU organizations that promotes the principles of CSR and environmental sustainability by publishing through their website in 2005 their own CSR report.

*CSR Hellas*

Mission: To promote and integrate a responsible behavior to Greek enterprises and organizations to achieve competitiveness through their practices and initiatives which will ensure social cohesion and sustainable development.

Source: http://csrhellas.eu/?page_id=6012

The Hellenic Network for CSR established in 2000 and its goals are:

- Design and implement common actions among their members to address social and environmental needs;
- Offer to their members’ integrated services and promote partnerships between public and private sector;
- Increase their members;
- Update on CSR developments on national and international level.
The members of the Network are currently 125. CSR Hellas participates, coordinates and implements programs of European and international initiatives aiming to promote good CSR practices through European and National competitions that relate to adapt, implement and evaluate activities and good practices of CSR.

Further the educational services of the Network aim to promote the principles of CSR and develop the skills to implement activities of CSR effectively. Along with the updating and raising awareness to their members, also there is immersion on the fields that demand greater experience for those who wish to enhance their existed knowledge.

The CSR Hellas Network is a national network a partner of CSR Europe that offers to their members their expertise in CSR issues and their learning process consists of exchange of good practices, creation of partnership through initiatives like Europe 2020, competitions that offer awards on CSR various aspects, and so on.

CSR: A UNIVERSAL IDEA?

The cases above adapted CSR dimensions and operate in the framework of Moon’s principles. However, this operation model fits to all organizations? Some crucial points that have to clarify related to the following: a) could all organizations adapt and operate CSR principles? b) whether organizations (even those that not have made any efforts to adopt CSR) in general already practice CSR according to each of Moon's aspects and c) whether each of Moon's aspect are fully relevant to organisations that not adapt CSR principles? We will try to answer these questions in the following.

Could all organisations adapt CSR principles?

In our opinion, CSR is not a universal idea and more specifically is not something that any organisation could adapt and perform in efficient way. There are several studies (BSR/Cone, 2008; Edelman, 2011; Hohnen and Potts, 2007) that support that there is no any CSR definition universally accepted. This fact leads to the appreciation that all organisations not manage and perform CSR at the same way. However, consensus on the core concepts is vital so that CSR can implement commonly among different organisations. Going further, this argument related to two important points, considering as limits when we talk about CSR in organisations. Firstly, we focus on the internal environment of the organisation analysing and studying all functional areas (i.e. human resources, finance, etc) but also organisation development objectives and strategies. In addition, each organisation is characterised by different management practices and capabilities that are necessary for CSR success (MIT, 2011; Bragdon, 2006). Secondly, we focus on the external
environment of the organisation by taking into consideration its relationships with the environment (i.e. business, society, decision makers, employment rights, quality of life, environmental protection, etc). In any case the adaptation of CSR should be consider as a way of understanding the organisation as a whole, rather as a group of separate actions, randomly scheduled and with little or weak coordination (Rahman, 2011; Vidal and Torres, 2005). These limits strongly connected with the ability and the capacity of the organisation to operate and manage its functional areas, but also to estimate its impacts, relationships and interactions with its external environment. This point of view also supported by van Marrewijk argument (2003) who believes that organisations should have a definition based on the stage of development, awareness and ambition for each organisation, rather than a ‘one solution fits all’ approach.

Whether organizations (even those that not have made any efforts to adopt CSR) in general already practice CSR according to each of Moon’s aspects

Moon’s aspects describe the core principles of CSR as a process. These aspects focus on the relationship between Business or Organisation with the Society and how this relationship, in the frame of CSR, could create a benefit for both of them. Under this hypothesis, we could say that each organisation that not follows Moon’s aspects does not adapt and perform CSR. We argue something that could be wrong for the following reasons: Firstly, all organisations operate, produce and develop in a very complex global society. Part of this complexity shows in the diversity of relevant organisations that coexist and act together (i.e. public organisations, public authorities, NGO, private companies, etc). Organisations must deliver profits to shareholders but also frequently are subject to boarder stakeholder interests and the need to demonstrate a balanced business perspective. Therefore, they implement several programmes and policies in order to measure their social and environmental performance while also engaging consultations with stakeholders and during this process, communicating their values to their environment (employees, local community, environmental organisations etc.) [Maon et. al, 2009]. Therefore, the connection between organisations and society exists at the same way that exist the connections between practitioners and actors (Esrock and Leichty, 1998). Secondly, CSR is basic to each organization’s character, good, bad, or in between. Its character depends on how well it can align its interests with those of consumers, audiences, and publics (Hohnen and Potts, 2007). For this reason, CSR is not merely a communication challenge; it is a management planning and performance challenge. Thirdly, how organizations implement CSR depends on how they define it, whether as a moral obligation and a rational approach to stakeholder satisfaction. It serves best when it is part of organizations’ culture, planning, and management. Something that is strongly relate to the ability of
an organisation to adapt and follow CSR principles and aspects as we mention previously. In addition, it has implications for budgeting, return on investment, and measures of effectiveness. Finally, organisation practitioners not only participate in the dialogue to define CSR standards but they also play a crucial role in helping markets, audiences, publics and the wider society to be aware of the standards client organizations are willing and able to implement.

**Whether each of Moon's aspect are fully relevant to organisations that not adapt CSR principles?**

As we notice previously CSR, following Moon’s aspects, describes the relationship between *Business or Organisation* with the *Society* and how business and organisations taking into consideration the impact on society of their operational activities. CSR relates to how these operational activities affect the principles and values related to both internal methods and processes and the interaction with other parties and stakeholders. In addition, following Vidal and Torres (2005:5) conceptual model for CSR, in order to build social responsibility in the organisation, seven areas of interest to reflect on are propose: people within the organisation, stakeholders, mission and values, transparency, environmental management, communication and social involvement. Following these seven dimensions, we come up with some valuable conclusions. Firstly, the main conclusion is that these dimensions related to the capacity of organisation to implement efficient management. Secondly, a well-structured organisation with ethical and societal responsible orientation could satisfy Moon’s aspects without to adapt CSR principles. This kind of organisation is already follows particular rules in order to achieve its development objectives, by presenting accountability (annual essays and reports), responsibility for its internal and external environment, operates ethically in order to satisfy the wider society and has the capacity to manage by business its relationships with the society and its members (Hedberg and Malmborg, 2003). In this case, we have the profile of an organisation that is not adapting CSR but it is ready for this. In addition, operate ethically and responsible but also managing by business the relationships with the society, means that organisations and businesses have a ‘continued commitment’ with the society and all the groups that activated in this environment (White, 2006). Finalising, we could support that Moon’s aspects are fully relevant to organisations that not adapt CSR principles, when these organisations can satisfy the meaning of the three words of CSR. ‘Corporate’ that generally denotes their corporations, ‘social’ that covers all stakeholders of different corporations and ‘responsibility’ that generally refers to the development of relationships between organisations/ businesses and the societies within which they act together (Rahim, 2013:18).
CONCLUSIONS

The main context of these organizations/networks are to promote the tool of CSR towards a wide range of actors and this is their main mission expressed in various ways or oriented mainly to one of the aspects of CSR. It is accepting that enterprises should publish CSR reports in order to express responsible behavior by describing certain activities or showing numeric data about their effective CSR projects. These organizations that give guidance to enterprises should follow the same path and be not only expertise according to certain criteria or principles but also active examples towards their members.

Following Moon (2014) suggestion, this chapter presents and analyses five aspects that include the context of EU organizations as Learning Organizations and what is expecting from them in terms of CSR. These aspects followed by the studied EU organizations as learning organizations and they promote such activities based on these aspects. The way they promote these aspects is examining through the information provided in their websites. Because CSR Europe is one of the top EU organization in CSR it should not be considered as a comparison among those organizations but as a synopsis of how these leading CSR organizations in Europe are considered also learning organizations using the context of CSR and its principles to promote a responsible behavior translated in various ways to EU enterprises. They either launch awards or publish reports it is an overview of what learning process they follow to meet the needs of the following aspects.

The existence of these activities is usually presented in the organizations websites and reflect the way the exchange their mission towards their members. A rate from 1-5 (one is the minimum and five is the maximum) is used to evaluate the existence of these criteria that are used to present the aspects of the table 1. Table 1 presents a comparison of the studied EU organizations according to the previous criteria.

Table 1: A comparison of EU organizations as learning organizations

<table>
<thead>
<tr>
<th>Organization</th>
<th>Business responsibility to society (being accountable)</th>
<th>Business responsibility for society</th>
<th>Business responsibility conduct (operate ethically, responsible, sustainably)</th>
<th>Taking responsibility for society and the environment in broad terms</th>
<th>Managing by business its relationships with society</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR EUROPE</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>CSR+D</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>KÖVET</td>
<td>3</td>
<td>3</td>
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<td>3</td>
<td>3</td>
</tr>
<tr>
<td>CSR HELLAS</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
</tr>
</tbody>
</table>

Source: Author
According to the table and the rates, it is important to note that the amount of information considering the five Moon’s aspects (2014) has addressed by all the studied organizations. CSR Europe is one of the leading CSR organizations, provides a plethora of information on their website, and updated while the CSR Hellas and KOVET, which are National Partners of CSR Europe provide the aforementioned criteria but in their websites are limited information in some tabs because of technical problems. Yet there are the list of successful CSR practices and description of projects and studies concerning various issues of the aspects of CSR. CSR+D is an organization with specific purpose and provides adequately all the relevant information in their website.

Overall, the existence of these organizations as learning organizations is of vital importance to enterprises because they promote the CSR strategy using various learning tools and provide an excellent example of how a leading and innovative organization should be in order to characterize responsible. Besides, according to Moon (2014), CSR has changed and it is a notion that concerns not only enterprises but also other actors like organizations, governments, authorities, and so on. The examined CSR organizations apply on their strategy the five aspects of Moon yet it is important to indicate that CSR organizations have the technical knowledge on CSR issues and further because of their expertise and their volunteer nature the aspect of managing by business its relationship with society doesn’t apply in the same sense like enterprises. Considering that even learning organizations are separate enterprises with their annual budget and employees or even NGOs it is proper to act like business in cases where economics or stakeholders’ issues arise. The appliance of the aspects of Moon (2014) in European learning organizations in CSR is important to be adjusted according to the strategy they have to follow and should include all of these aspects in the extent they believe is related to their main mission.

By ending, we support that that CSR is not exactly a universal idea. In this framework is not exact the same definition or means the same philosophy and practice for any kind of organization (i.e. CSR related with finance, related to education, community development, consumer behavior etc). However, it has and presents some basic/ core principles, in my opinion strongly believe the five aspects that Moon describes. The paper presents four organizations that are not business, are networks and their work is characterize by specific and not generalized practices. Their activity concerns best practices, exchange of knowledge, support issues regarding environment, organization learning or social inclusion and employment of people with disabilities in Europe, contributing at the same time to the development of responsible competitiveness of business and public administrations. Nevertheless, when we talk about something even specific sectors/
industries (mining, pharmaceutical etc), we cannot say positively that all these sectors follow these criteria. Each sector has its own environment, different objectives, various stakeholders, different capacity or knowledge to adapt CSR philosophy and to turn it to practice. For instance, if we follow, Bartlett’s position (2009) but also Hillman and Kein (2001) there is a distinction between the effectiveness of CSR activities that are altruistic (such as social issue participation) and strategic (such as stakeholder management). Strategic CSR has a positive correlation with financial performance and a negative correlation with altruistic CSR (Hillman and Keim, 2001). This is a very crucial point that related directly to the main concern of enterprises. Stakeholder management investments provide a basis for competitive advantage by creating resources and capabilities for the firm that are difficult for competing firms to emulate or substitute. By developing longer-term interactions with stakeholders that are relational rather than transactional, the firm develops a capacity to expand its set of value-creating exchanges with customers, suppliers, employees, and communities that cannot be readily copied (Hillman & Keim, 2001). On the other side, Social issue participation does not generate a competitive advantage.

**Further implications**

Although these organizations offer knowledge and its mission, as mentioned, is to promote a responsible and sustainable behavior, it would be useful to be an example and publish on a standard base (as KOVET did in 2005) CSR reports in their websites. This base will base on numeric data and an evaluation system (like GRI) so as to be an active example for their members.

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