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Ana Maria Kriwouruska-Fuckner

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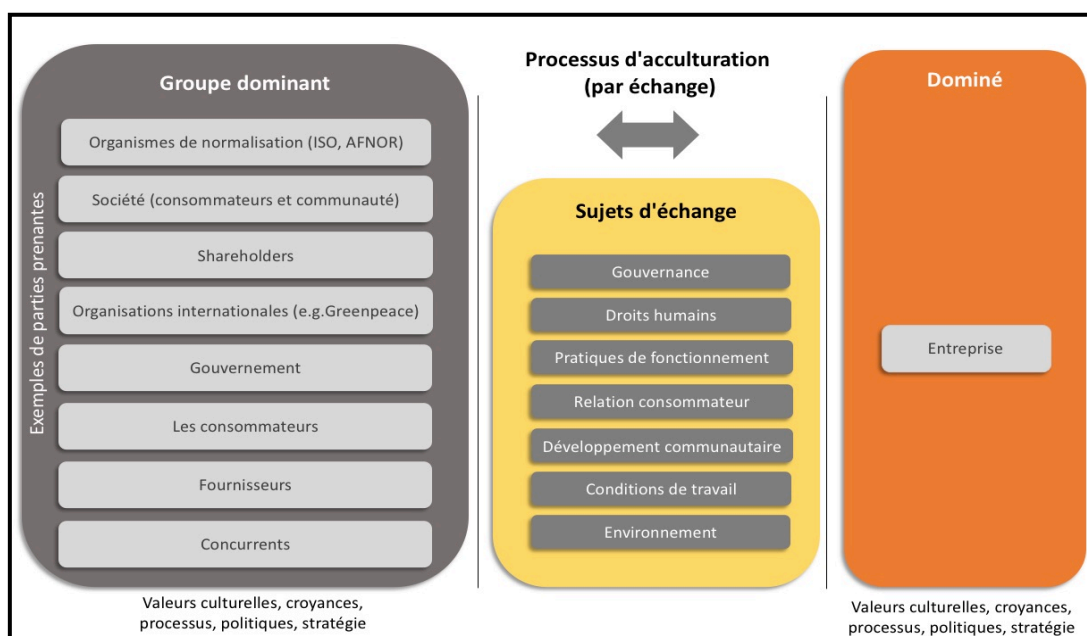
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Par Ana Maria KRIWOURUSKA-FUCKNER

Evaluation of the social and environmental performance of organisations: indicators of their forms of acculturation

Thèse présentée
pour l'obtention du grade
de Docteur de l'UTC



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Evaluation of the Social and Environmental Performance of Organisations: Indicators of their Forms of Acculturation



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Docteur de l'Université de Technologie de Compiègne

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This thesis would not have been possible without the support of numerous people whom I wish to acknowledge. But first, I would like to tell a bit of my journey into the world of CSR.

The theme of social responsibility and sustainable development has captivated me for many years. My first contact with CSR was in early 1997 when I worked in the HR department of a private company. At that time, I conducted my first survey on sustainable indicators when very few people in the industry discussed the subject. Since then, I have not stopped learning more and more about CSR. I finished my bachelor's degree in accounting with a specialisation in Social Responsibility, obtained my master's degree, and now, here I am finishing my PhD research.

My first experience with CSR education was as a lecturer in Entrepreneurship specialisation, discussing how small entrepreneurs can embed CSR into their strategic plans. I had the pleasure to participate in conferences and workshops in different countries, some of them significantly contributing and giving shape to the sustainable development goals, including the launching event of ISO 26000, organised by ISO and ABNT. I also had the fantastic opportunity to participate in COP21 in Paris (Paris Climate Change Agreement) and got inspiration from many participants to improve my research.

But, to better understand my passion for social issues and the environment, I should return way back on time. Probably it has to do with the fact that I lived my whole childhood in the middle of the Atlantic forest, in an environmentally protected area. My father used to work for an electricity company next to a hydroelectric dam called “Guaricana”. The closest neighbour was a tiny village, some kilometres away from my house. I started my studies in a modest school with one teacher to simultaneously take care of groups of different levels and subjects. From the age of seven till the end of my youth, I studied in the closest city, travelling no less than 60 kilometres one-way route to reach the school.

Sometimes, I find myself remembering my childhood with plenty of contact with the forest and that small community I used to live. There, environment protection and close cooperation were vital to a better quality of life. These thoughts are always helpful to reconnect me to my essence and my inner values in these times of high consumerism and non-sustainable habits. It was in

this green and natural place that I grew up. Nature was omnipresent, and I was in contact with plants, flowers, trees, rivers and waterfalls. I also had to learn to protect the environment, acquiring a sense of responsibility. It includes simple tasks such as recycling, replanting, respecting fishing seasons, and increasing the awareness of frequent visitors. Giving this brief background is a way to celebrate this achievement, breaking a cycle of generations in my family without opportunity for higher education, but never forgetting my roots.

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To Baboo for the "reviewing" moments, making me give up a set of hardly understandable sentences in my document, when he was lying on the keyboard of my laptop, probably searching for a warm place to have a nap and cuddles.

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“One cannot speak of education without love.”

Paulo Freire

Abstract

Organisations are continually operating in an environment with pressures from stakeholders at strategic and operational levels. Pressure includes topics that go beyond the activity of the organisation, including socially responsible practices. Corporate social responsibility (CSR) is a field of knowledge that has been long present in discussions either from industry or academic research. This study explores the gap between discourse sustained by organisations and their socially responsible actions and how their behaviour influences the development of a social responsibility culture in business. The study contributes to filling the gap identified in the literature that fails to analyse companies and their stakeholders as cultural entities, exerting influence on or being influenced by other cultural entities in a particular socio-cultural context of CSR. Acculturation theories can help observe and analyse these cultural entities' interactions, their demographic and economic context, as well as their discourse and practice. The research proposes a model of acculturation types of CSR adoption based on the observation of the alignment between CSR governance and actions. The study used core subjects of the ISO 26000 standard to serve as a basis to create a common vocabulary and terms disambiguation. Mixed-method research was conducted, combining quantitative and qualitative analysis. A quantitative method was chosen as a first step to identify patterns of their CSR practices. A qualitative approach was then employed to enhance the reliability and validity of the conclusions drawn from the quantitative analysis. This research's outcomes add value to existing knowledge by adopting a novel approach to improve the understanding of CSR adoption by organisations by identifying different acculturation types and their common behaviour.

Keywords: Corporate Social Responsibility, Acculturation, CSR Acculturation, ISO 26000.

Contents

Contents	viii
List of Figures	xi
List of Tables	xiii
List of Acronyms	xv
Chapter 1 Introduction	17
1.1 Research Aim	19
1.2 Research Objectives	21
1.3 Contributions.....	21
1.4 Document Structure	22
Chapter 2 Literature Review.....	24
2.1 Introduction to Corporate Social Responsibility.....	24
2.1.1 Definition	25
2.1.2 Evolution of CSR.....	26
2.1.3 Extrinsic and Intrinsic Drivers for CSR practices.....	36
2.1.4 CSR Instruments	39
2.1.5 Summary	45
2.2 Acculturation.....	45
2.2.1 Overview of Acculturation Research.....	47
2.2.2 Organisations as Cultural Entities.....	53
2.2.3 A model of acculturation types in the context of CSR	53
2.3 Final remarks	59
Chapter 3 Methodology	60
3.1 Research Design.....	60
3.2 Research Setting.....	62
3.2.1 Literature review	62
3.2.2 Field research in Brazil and France	65
3.2.3 Quantitative research	73
3.2.4 Qualitative research	77
3.2.5 Hypotheses	80
3.3 Summary	82
Chapter 4 Results from the Quantitative Analysis	84
4.1 Univariate Analysis.....	84
4.1.1 Organisational Governance.....	85

4.1.2	Human Rights	87
4.1.3	Fair Operating Practices	90
4.1.4	Consumer Issues	92
4.1.5	Community Involvement and Development	93
4.1.6	Labour Practices	95
4.1.7	The Environment	99
4.1.8	Major Findings	101
4.2	Multivariate Analysis	104
4.2.1	Robustness check	104
4.2.2	Choosing Statistical Tests	105
4.2.3	Engagement Behaviour in French and Brazilian organisations (H1)	106
4.2.4	Engagement Behaviour per Company Size (H2)	107
4.2.5	Influence of CSR Governance over CSR Actions (H3)	108
4.2.6	Acculturation Patterns based on CSR Governance and Actions (H4)	109
4.2.7	Major Findings	121
4.3	Hypotheses' Tests	123
Chapter 5	Results from the Qualitative Analysis	127
5.1	Data Analysis	128
5.1.1	Cases	128
5.1.2	Approach	130
5.1.3	Preliminary Analysis	130
5.2	Findings	134
5.2.1	Organisational Governance	134
5.2.2	Human Rights	137
5.2.3	Fair Operating Practices	139
5.2.4	Consumer Issues	141
5.2.5	Community Involvement and Development	143
5.2.6	Labour Practices	144
5.2.7	Environment	147
5.3	Final Remarks	149
Chapter 6	Discussion	153
6.1	Overall Analysis of Findings	153
6.1.1	Explicit CSR as an Acculturation Type	153
6.1.2	Unaligned CSR as an Acculturation Type	155
6.1.3	Implicit CSR as an Acculturation Type	156
6.1.4	Misaligned CSR as an Acculturation Type	158
6.2	Final Remarks	160

Chapter 7	Conclusion	162
7.1	Conclusion	162
7.2	Implications from this Research	164
7.3	Limitations and Future Research Directions.....	165
References	.....	167
7.4	Alphabetical Listing.....	167
Appendix A	.....	A-191
A.1	Summary in French.....	A-191
Appendix B	.....	B-215
B.1	Survey Invitation Letter (French Organisations)	B-215
Appendix C	.....	C-216
C.1	Survey Invitation Letter (Brazilian Organisations).....	C-216
Appendix D	.....	D-217
D.1	Survey (French Organisations)	D-217
Appendix E	.....	E-226
E.1	Survey (Brazilian Organisations).....	E-226
Appendix F	.....	F-235
F.1	Semi-structured interview (French Organisations)	F-235
Appendix G	.....	G-237
G.1	Semi structured interview (Brazilian Organisations).....	G-237
Appendix H	.....	H-239
H.1	Cronbach Alpha Values per Dimension	H-239

List of Figures

Figure 2-1: A (non-exhaustive) summary of CSR research in the past 60 years.....	27
Figure 2-2: Connection between Instruments. Adapted from (Zinenko et al., 2015).....	42
Figure 2-3: The Fourfold Acculturation Taxonomy.	51
Figure 2-4: Cultural Entities.	54
Figure 2-5: CSR Alignment Model.....	55
Figure 3-1: Phases of the <i>Methodi Ordinatio</i> Methodology (Pagani et al., 2015).....	63
Figure 3-2: Research Setting.....	82
Figure 4-1: CSR embedded into the values of the organisation by size by size.....	86
Figure 4-2: Frequencies of the variable for opportunities to former detainees (D5I).....	89
Figure 4-3: Distribution of answers for equal gender opportunities per country (D7B)	90
Figure 4-4: Frequencies of anti-bribery and corruption procedures per size (O8C).....	92
Figure 4-5: Availability of public complaints database (C9B) per company size.....	93
Figure 4-6: Information to local communities concerning activities per sector.	95
Figure 4-7: Financial Support for Personal Development per Country.....	98
Figure 4-8: Supplementary insurance programs per country.....	99
Figure 4-9: E19E: Distribution of answers per company size.	100
Figure 4-10: Relationship between CSR governance and CSR actions.	108
Figure 4-11: Discovered Clusters.	110
Figure 4-12: Dendrogram of the Selected Hierarchical Cluster.	111
Figure 4-13: Clusters in a XY (function1 and 2) chart, including centroids.	112
Figure 4-14: % of Answers Assigned with Level 1 per Cluster.	116
Figure 4-15: Distributions of Responses per Theme - Cluster 2.	119
Figure 4-16: Cluster distribution.....	121
Figure 5-1: Distribution of Words per Interview Category.	132
Figure 6-1: Concept Map of the Explicit CSR as an Acculturation Type.	155
Figure 6-2: Concept Map of the Unaligned CSR as an Acculturation Type.	156
Figure 6-3: Concept Map of the Implicit CSR as an Acculturation Type.	158
Figure 6-4: Comparison between Explicit CSR and Misaligned CSR.	159

Figure 6-5: Concept Map of the Misaligned CSR as an Acculturation Type.....160
Figure 6-6: Acculturation types and their characteristics.161

List of Tables

Table 2-1: Some Examples of Acculturation Taxonomies.....	52
Table 3-1: Stages followed to conduct the research.	62
Table 3-2: Characteristics of the Survey Sample.....	66
Table 3-3: Companies Participated in the Interview.....	67
Table 3-4: A Description of Variables Used in the Research.....	68
Table 3-5: Components of the Variable “CSR Organisational Governance”.....	69
Table 3-6: Components of the Variable “CSR Actions”.....	73
Table 3-7: Ordinal scales used for CSR profile questions.....	74
Table 4-1: Descriptive statistics for variables denoting governance (G).....	85
Table 4-2: Descriptive statistics for variables denoting human rights (D).....	88
Table 4-3: Descriptive statistics for variables denoting fair operating practices (O).....	91
Table 4-4: Descriptive statistics for variables denoting consumer issues (C).....	92
Table 4-5: Descriptive statistics of community involvement and development (M).....	94
Table 4-6: Descriptive statistics for variables denoting labour practices (T).....	96
Table 4-7: Descriptive Statistics for Variables Denoting the Environment (E).....	99
Table 4-8: Summary of findings obtained from the descriptive analysis.....	103
Table 4-9: Cronbach alpha values per variable.....	105
Table 4-10: Summary of hypothesis, statistical tests, and variables used.....	105
Table 4-11: Correlation matrix between countries, CSR actions and CSR governance.....	107
Table 4-12: Correlation Matrix between Size, Actions and Governance.....	107
Table 4-13: Tests of equality of group means.....	112
Table 4-14: Descriptive Statistics of Cluster 3: Explicit CSR.....	114
Table 4-15: Descriptive Statistics of Cluster 4 – Unaligned CSR.....	115
Table 4-16: Descriptive Statistics of Cluster 1: Implicit CSR.....	118
Table 4-17: Descriptive Statistics of Cluster 2: Misaligned CSR.....	120
Table 4-18: Summary of findings of multivariate analysis.....	123
Table 4-19: Summary of Hypotheses-testing results.....	125
Table 5-1: Profile of the Interviewed Companies.....	129
Table 5-2: Frequency of the 60 most used words during the interview.....	131

Table 5-3: Findings for the Topic “Governance”136

Table 5-4: Findings for the Topic “Human Rights”.138

Table 5-5: Findings for the Topic “Fair Operating Practices”140

Table 5-6: Findings for the Topic “Consumer Issues”.143

Table 5-7: Findings for the Topic “Community Involvement and Development”144

Table 5-8: Findings for the Topic: “Labour Practices”.147

Table 5-9: Finding for the Topic “Environment”.149

Table 5-10: Summary of Qualitative Analysis Results.....150

List of Acronyms

ABNT	Associação Brasileira de Normas Técnicas
AMF	L'Autorité des Marchés Financiers
BCI	Better Cotton Initiative
BGHGP	Brazilian Green House Gas Protocol
BSR	Business for Social Responsibility
CED	Committee for Economic Development
CSR	Corporate Social Responsibility
CSV	Creating Shared Value
FBDS	Brazilian Foundation for Sustainable Development
GDPR	General Data Protection Regulation
GOTS	Global Organic Textile Standard
GRI	Global Reporting Initiative
HACCP	Hazard Analysis Critical Control Point
ISO	International Organization for Standardization
KWIC	Keywords in Context
LIFE	Lasting Initiative for Earth
NASA	National Aeronautics and Space Administration
OECD	Organisation for Economic Cooperation and Development
PDCA	Plan, Do, Check, Act
SD	Sustainable Development
SDG	Sustainable Development Goals

SME	Small and medium-sized enterprises
SPSS	Statistical Package for the Social Sciences
TBL	Triple Bottom Line
UNGC	United Nations Global Compact
WEP	Women Empowerment Principles
WWF	World Wildlife Fund

Chapter 1 Introduction

“It is our task to inquire into the causes that have brought about the observed differentiation, and to investigate the sequence of events that have led to the establishment of the multifarious forms of human life.”
Franz Boas

A significant change in the relationship between companies and their stakeholders concerning societal and environmental issues has been observed in recent years (Schrempf-Stirling et al., 2016). More than ever, companies have been requested to address the social and environmental impacts directly or indirectly caused by their operations. The materialisation of these expectations and concrete actions is called Corporate Social Responsibility (CSR). This concept entails the integration of social and environmental concerns by businesses, going beyond the legislation (Carroll, 2015). Capron & Quairel-Lanoizelée (2015) give an extended definition of CSR as the company's response to societal challenges by producing strategies, management systems and reporting mechanisms.

There is a consensus among many authors that developing and applying a consistent methodology to embed CSR in companies' strategy is a challenging endeavour (Ashrafi, Adams, Walker, & Magnan, 2018; Baumgartner & Rauter, 2017). Companies could have different motivations to adopt CSR depending on the demographic situation, sector, and type of business. For example, sectors related to the exploration of limited natural resources in emerging countries may cause immediate impacts such as environmental degradation or natural disasters (Banerjee, 2008).

Studies on CSR suggests that the motivations of companies to adopt CSR practices are extrinsic or intrinsic. An extrinsically driven motivation is characterised by the pressure of external stakeholders like the government, competitors and society in general, resulting in a firm's

decision to engage in CSR activities (Aguilera et al., 2007; Deegan, 2002). Some scholars defend that motivations could be intrinsic, from inside to outside. It is not always the case that companies follow the economic rationalisation paradigm (Davis et al., 1997; Heugens et al., 2008). Companies might participate in CSR activities as a response to their sense of obligation or social duty and their concerns about their operations' impacts.

Chanteau (2017) goes beyond the motivation aspect and argues that making corporative choices, including embedding CSR practices, is a problem of political nature. How can a single organisation decide what is best for all stakeholders? Chanteau gives an example of a fictional company that should spend more resources to improve its employees' lives or increase its shareholders' margin. This problem is at the heart of political systems, where individuals should make decisions that are beneficial to all involved parties. This problem is called the "Paradox of Condorcet": Even though there is a willingness to satisfy all members, there is no logical solution. According to the author, for a political problem, a political solution is required: To increase trust between parties, an impartial third party is introduced, and that the stakeholders recognise as arbitrator - possibly empowered to sanction non-compliance with the arbitration. Thus, the existence of a political authority is mandatory, preventing the contractual guarantees, a social orientation, which could mitigate biased and unidirectional strategies implemented by companies.

Husted & Salazar (2006) presents a taxonomy of companies according to their strategies. Some companies expect financial results from their sustainable initiatives, even though these results are indirect, such as increasing the reputation or attracting investors. And there is a particular type of company that embeds CSR's voluntary nature because it is part of its set of beliefs and values. Some companies adopt CSR to avoid costs and risks, mostly because it is enforced by regulation. Some of them are perceived as possessing high-level CSR standards but involved in scandals or unethical behaviour, revealing discrepancies between their discourse and practical actions (Gendron et al., 2004; Jones et al., 2009).

CSR's self-regulatory nature and the variety of motives to adopt CSR leave the effectiveness of adopted practices open to interpretation. If there are examples of companies striving to align their operations with practices, there are also counterexamples: Companies that use initiatives

as a public relations ploy to minimise their reputation risks, as can be seen in many examples described in the work of Carroll (1991) and B. Jones et al. (2009). Wagner et al. (2009, p. 79) also examined the distance between companies' assertions and social performance, coining the term "Corporate Hypocrisy". They define this incongruence as "the belief that a firm claim to be something that it is not".

Current research that explores the drivers for the adoption of CSR does not consider CSR's acculturation as a result of the interaction, influence, and pressure of stakeholders. The fact that many CSR instruments propose policies, assessment and monitoring tools at a global level, they ignore each company's context and singularity. Thus, research should focus on different acculturation levels to enhance our understanding of how pressure and influence on stakeholders affect their decisions to engage in CSR practices.

Taking all this context into consideration, this study investigates CSR practices' adoption as an acculturation phenomenon. The ISO 26000 main themes were used to collect indicators of CSR governance's performance and actions to evaluate them using an interdisciplinary approach (ABNT, 2010). The outcomes of this research add to existing knowledge by adopting a novel approach to identify different acculturation types. The research conducted a quantitative and qualitative analysis of Brazilian and French companies of various sizes and sectors. The study revealed different acculturation types concerning CSR adoption. The findings also indicate that beyond the company acculturation type, it is also possible to identify different adoption patterns in the context of implementation in firms' everyday activities.

1.1 Research Aim

In his book entitled *Cognitive Capitalism*, (Moulier Boutang, 2007) draws on the recent changes in the industry, accelerated by the impact of technological breakthroughs such as Artificial Intelligence and massive automation. In this change from industrial capitalism to cognitive capitalism, the increased centrality of knowledge and intellectual labour in this new socio-economic model does not replace the material side of production. Instead, it takes over its dominant role in determining the eventual exchange value of the goods produced. In the process, production becomes more flexible and its geographical locale less critical as it "begins

to mimic, in its material organization, the versatility of taste, Moulier Boutang (2007, p.33) This substantial change in the relations between stakeholders, allowing global exchange and collective creativity, can change the way companies prioritize CSR and the relations with stakeholders.

We believe that adding the acculturation perspective might help better understand under which conditions companies implement CSR in this constantly changing business environment. Acculturation can be summarised by the interaction between different cultures and the exchange or fusion of habits and knowledge sharing. It also leads to the establishment of norms, conventions and symbols (Berry, 1997).

The term "company", recurrently used in this research, refers to the formal organisation of corporations, including its norms, incentives and rules. Here, we follow the definition of (Huntington, 1968) definition of institutions: "stable, valued, recurring patterns of behaviour" defined by their adaptability, complexity, autonomy and coherence. The definition of March & Olsen (1989) also applies: "...collections of rules and routines that define actions in terms of relations between roles and situations".

It is axiomatic for our analysis to assess the companies from an external perspective. It is not our intention to evaluate the interaction between internal constituents. We assume that companies are single entities that "enable predictable and patterned interactions which are stable, constrain individual behaviour and are associated with shared values and meaning" (Peters, 2019). This work deals with diversification through the interaction between the company and key stakeholders to CSR rather than diversification through internal means.

Considering the different behaviours of organisations for a complex subject like CSR, the central question of this research is the following:

“How to close the gap between the discourse sustained by organisations and their socially responsible actions?”

More specifically, the study aims at answering the following sub-questions:

1. How does the country of origin and the size of the company influence the adoption of CSR practices in their core businesses?
2. What is the relationship between CSR governance and CSR actions?
3. What are the different levels of acculturation of CSR practices?

1.2 Research Objectives

The main objective of this thesis is to evaluate the process of acculturation of companies based on the alignment between CSR governance discourse and socially responsible actions. More specifically:

1. To identify the key factors of CSR and Acculturation.
2. To select the CSR instrument and acculturation type variables as the basis for comparison purposes between companies.
3. To investigate the influence of the country of origin and the size of the company on the adoption of CSR actions.
4. To analyse the influence of the CSR governance discourse on the adoption of CSR actions.
5. To make a correlation between the socially responsible behaviour of companies and their acculturation type.

1.3 Contributions

While the extant literature has provided detailed debate on different aspects of CSR, little attention has been dedicated to the acculturation pattern adopted by companies, in which conditions they adopt CSR practices. For instance, the work of Castro & Rudmin (2020) provides comprehensive bibliography research on acculturation, with references to almost 8300 papers written in English, French, Spanish and Portuguese. Despite the broad number of articles approaching this theme, none has covered the link between acculturation and CSR.

The role of socio-cultural factors and the processes involved in the interaction between companies and their constituents as cultural entities have not been studied thoroughly yet. It is here that our research contributes. More specifically, the contribution to knowledge is a novel approach, linking the themes of CSR and acculturation. The contribution also applies to organisations, offering an overview of CSR and acculturation in their environment and those companies with subsidiaries in different countries to better analyse their organisational culture. They can also apply the proposed instrument internally to evaluate their own situation in terms of CSR and acculturation.

1.4 Document Structure

This document is organised into seven chapters, and it is structured as follows:

Chapter 2 – Literature Review

The second chapter is dedicated to reviewing the existing literature related to the topic. More specifically, a review of CSR literature, acculturation and a proposal of a framework to evaluate CSR adoption under the light of acculturation theories is also provided.

Chapter 3 - Methodology

Chapter three covers the methodology used to support this research. It describes the research design, used instruments, data collection methods, sample characteristics, and tools and techniques to analyse qualitative and quantitative data.

Chapter 4 – Quantitative Analysis

Chapter four focus on quantitative analysis, using univariate and multivariate tools and techniques to evaluate the survey results, presenting findings and testing hypotheses.

Chapter 5 – Qualitative Analysis

Chapter five focuses on qualitative analysis and discusses the results of the interviews. Based on the discovered findings, the second test of hypotheses is performed.

Chapter 6 - Discussion

Chapter six outcome is a triangulation of the results presented in Chapter 4 and 5. The results came from both quantitative and qualitative analysis and place these findings in the context of existing research.

Chapter 7 - Conclusion

The last chapter recapitulates the study's results. It analyses the contribution of this study, as well as the limitations and highlights opportunities for future research.

Also, following article 21 of French Universities (JORF n°0122 27/05/2016), a comprehensive summary of the whole document written in French is available in Appendix A.

Chapter 2 Literature Review

*“Remember that in every single case in history
the process of adaptation has been one of exceeding slowness.
Do not look for the impossible, but do not let your
path deviate from the quiet and steadfast insistence
on full opportunities for your powers.”*
Franz Boas

This chapter aims at covering the theoretical and empirical literature related to the scope of this thesis. It focuses on two key subjects, namely CSR and Acculturation, and is organised as follows:

- Section 2.1 reviews and evaluates the theoretical and empirical literature that underpins the CSR field. The section focuses on three areas of interest, which includes the definition of CSR, the historical development of this field of research, and intrinsic and extrinsic drivers for the adoption of CSR practices.
- Section 2.2 analyses acculturation theories and how they relate to CSR practices in companies. It also evaluates how acculturation theories could help to fill existing gaps in the CSR literature. It describes the approach adopted in this research and explains the novel elements that it contains.

2.1 Introduction to Corporate Social Responsibility

This section aims at evaluating the theoretical and empirical literature that underpins CSR research. We start by analysing the features and standard definitions of CSR employed in the literature. Next, an evaluation of the evolution of CSR is conducted. It is focused on theoretical contributions, empirical research and the socio-political events organised by decade. Further, we analyse extrinsic and intrinsic drivers for the adoption of CSR practices.

2.1.1 Definition

Both Kotler & Lee (2005) and Vogel (2006) state that CSR prominence can be perceived by the substantial literature available and the numerous senior executives of multinationals dealing with the topic of CSR. The interest in the topic is also observed by Crane et al. (2014), with a growing number of published papers in journals, conferences and lectures held on the subject. Consequently, many definitions of CSR have been given, expanded or adapted over the past decades.

In a broad sense, CSR captures a set of core values and proposes criteria for measuring the organisation's performance in the social and environmental aspect (Capron & Quairel-Lanoizelée, 2015). Thus, the social responsibility of a business is the outcome of the social forces that operate in every society. These "social forces" fight against any company whose process or product is not compatible with social interests (Georgallis, 2017). It forces the company to be accountable to a broad group of stakeholders, not only shareholders, customers and suppliers but the community affected by the processes and outcomes. There is a consensus, systematically developed through more than five decades, that:

- a) authors agree that CSR is inherently compatible with profit-making (Doane, 2005; Vogel, 2006);
- b) authors agree that companies have responsibilities that go beyond shareholder profit and should fulfil societal demands (Frederick, 2006);
- c) CSR promotes self-regulation and partnership as an alternative to government regulation (Albareda, 2008; Crane et al., 2014; Zadek, 2007).

However, the broad scope of CSR could lead to divergence, overlapping and sometimes conflicting definitions (Smith, 2003; Smith & Halina, 2006). The study of (Dahlsrud, 2006) revealed at least 37 definitions of CSR. Carroll & Shabana (2010) argue that this number is underestimated, and the variety is even more comprehensive if one takes into account the description given by companies, business associations and professional organisations in their institutional portals and official reports. These definitions vary in level of detail, some describing general concepts and others being more specific.

The divergence is observed not only for the definition of CSR but also its scope. In the early stages of CSR, Friedman (2016) argued that companies should maximise returns to their shareholders, guaranteeing their legitimacy by following laws and regulations. In the opposite direction, Carroll (1979) defended that “the social responsibility of business encompasses the economic, legal, ethical and discretionary (philanthropic) expectations that society has from organisations at a given time”.

Some scholars adopted approaches focused on stakeholder theory to define CSR, claiming that a set of ethical principles are the basis to produce socially responsible outcomes to all business and society (Donaldson & Preston, 1995; Jones, 1995). The drawback of this approach is the lack of information concerning the orthogonal subjects that define the stakeholder's needs. McIntosh et al. (1998) attempt to fill this gap by specifying a set of corporate activities distributed in eight areas: governance, fair trade and ethical investment, human rights and working conditions, tobacco, education, environment, animal health and arms trading. Both attempts tried to solve practical aspects of the coverage of CSR but failed to cover the depth of CSR, which is critical to process-oriented businesses.

We believe that the definition of Carroll (1979) and Carroll & Shabana (2010) fits well to the scope of this study, giving a conceptual but also a practical definition of CSR, allowing the identification of different activities and categories of CSR by including businesses' fulfilment of economic, legal, ethical and philanthropic responsibilities.

The remaining section presents informative insight into the evolutionary pathways of CSR, both from the theoretical and empirical perspective.

2.1.2 Evolution of CSR

The roots of CSR extended way before the 20th century. To give an example, Adam Smith, the renowned economist, defended in the *Wealth of Nations* the idea that companies should also enhance the welfare of society, protecting the interest of the most affected community.

In this work, however, we are reducing the scope of our research, starting from the period 1945–1960, which are the roots of the current social responsibility movement events that

succeeded World War II (Carroll & Shabana, 2010). The remaining sections are presenting key events and ideas by decade. A summary of (non-exhaustive) research on the field can be seen in Figure 2-1.

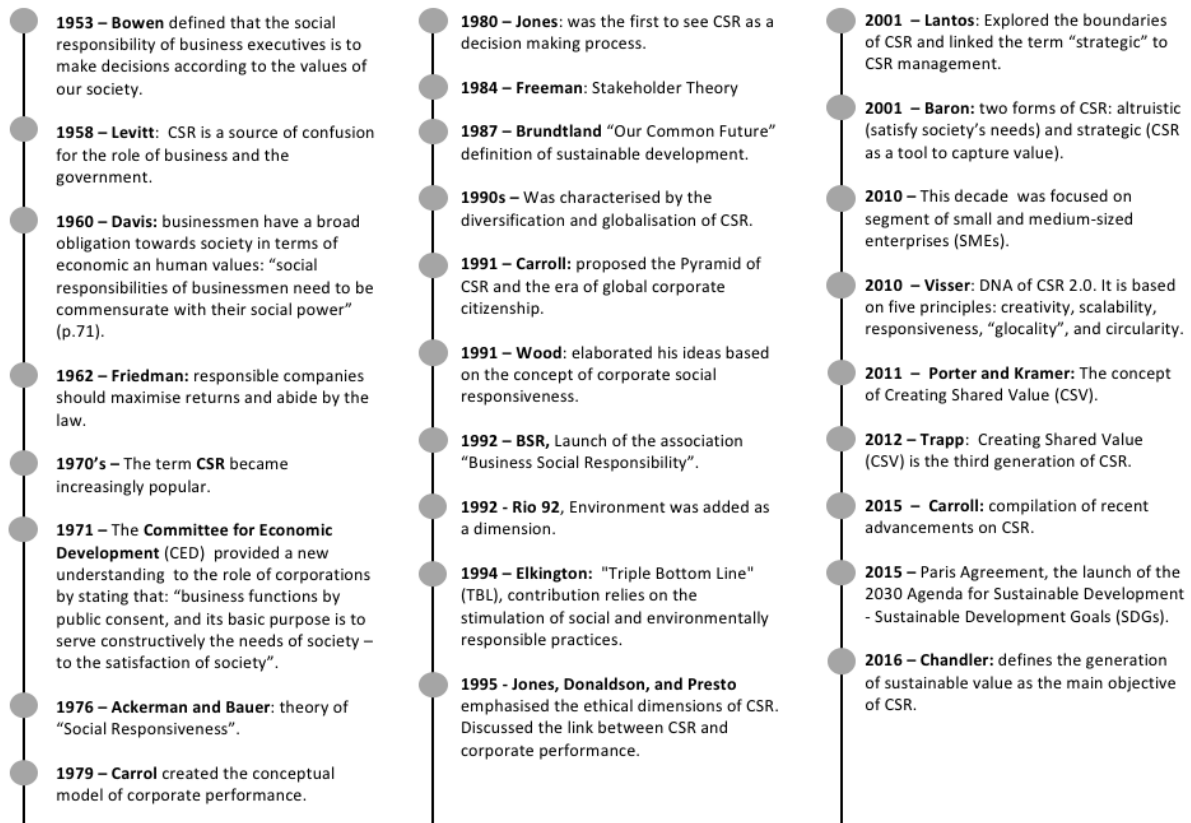


Figure 2-1: A (non-exhaustive) summary of CSR research in the past 60 years.

2.1.2.1 CSR until the 1960s

CSR has been introduced to the academic field by Bowen et al. (2013) in the early 1950s. Their work, entitled “Social Responsibilities of Businessman” gave the first definition of social responsibility as “the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable regarding the objectives and values of our society”. They defended that CSR engagement should be voluntary, and the government should play a minimal role. This notion that organisations possessed by plenty of financial and human resources must present philanthropic behaviour prevailed in the 1950s and the 1960s. Several authors gave definitions of CSR, with a stronger focus on philanthropy and

ethical behaviour, as can be seen in the works of Davis (1960), Frederick (1960) and McGuire (1963). They commonly agreed that a company has a public posture towards society, being public trustees. According to their vision, the economic and human resources employed by companies must be used for the wellbeing of the community and not only for private interests. This willingness for philanthropy and trustworthiness can be observed by the definition of Davis (1960 p.70): “businessmen’s decisions and actions taken for reasons at least partially beyond the firm’s direct economic or technical interest”.

In the opposite direction, some authors saw CSR as a threat to the foundations of the free market. Theodore Levitt argued that CSR could create confusion regarding the role of business and the government. His position can be confirmed in Levitt (1958) when he states that “the government’s job is not business” and “business” job is not the government”. Friedman (2016) suggested that responsible companies should maximise returns and comply with laws and regulations. According to his vision, aligned with the agency theory, he attributes the term “responsible” used by CSR as a process that is free of frauds and deception, fair, open and free for competition, nothing more. Following Levitt’s proposition, Friedman states that the government should focus on laws and regulations to enforce the social and environmental responsibility of corporations.

These two lines of thought were not fully dichotomous: Bowen and Friedman agreed on the assumption that companies should increase profit and improve their overall performance. The divergence was their view on CSR, being Bowen advocating that CSR is an opportunity, while Friedman believed CSR was a threat.

2.1.2.2 CSR in the 1970s

The increased significance of environmental problems and discussions from previous authors served as a driver to attract researchers and companies to the subject. As such, the 1970s were noted by several contributions suggesting practical guidance on how to adopt CSR in organisations.

In 1971, the Committee for Economic Development (CED) published a declaration concerning CSR (CED, 1971). They provided a new understanding of the role of companies, increasing

the scope, from their closed marketplace to the whole society. Thus, companies were encouraged to operate in conformance to societal needs and expectations. The innovative approach of CED that CSR was seen as an obligation instead of voluntary action. CED introduced the idea of the “Social Contract”. Companies should work in ten areas: conservation and recreation, civil rights, government relations, culture and the arts, economic growth and efficiency, education, employment and training, equal opportunity, medical care, urban renewal and development, and pollution reduction (Frederick, 2006).

The key idea of CED was that companies should cooperate with the government, as opposed to the vision of authors like Friedman and Levitt that considered any attempt to take over or share government responsibilities as a risk. It turned out that the effort of CED was not successful at that time: Two years later, a survey conducted with companies' executives revealed that the idea of cooperating with the government to achieve societal goals was not yet on the agenda of the majority of executives (Eilbert & Parket, 1973).

At that point, the research on CSR reached another maturity level, changed the main question from “should companies adopt CSR practices?” to a more pragmatic question: “How companies can adopt CSR practices?”. We highlight two relevant contributions: The first came from Ackerman and Bauer with the theory of “Social Responsiveness” (Ackerman & Bauer, 1976). In their work, they proposed changes in companies' business processes, aiming at flexibility and quick adaptation to changes in the social environment.

The second contribution was the conceptual model of social performance proposed by Carroll (1979). Carroll proposed a pyramid model similar to Maslow's hierarchy needs, with four layers, namely economic, legal, ethical and discretionary. The economic responsibility, at the bottom layer of the pyramid, consists of the production of services and goods that are considered acceptable by society. Right above, the legal layer means that the organisation processes and products should be adherents to the law. Besides the economic and legal dimensions, Carrol proposed the ethical layer, which assumes that all company actions follow ethical behaviour, following society's expectations. Finally, the discretionary layer, later on, renamed to philanthropic layer in Carroll (1991) refers to the company's involvement in improving the common welfare and the environment. It represents the higher layer of the

pyramid of CSR, meaning that a company that reached this level embraced the idea of “Corporate Citizenship”. This model made the underlying theory of CSR more applicable, allowing companies to identify CSR aspects and decide how they respond to them. Besides the simplicity of this model, it was the first practical guide to organisations towards CSR adoption.

2.1.2.3 CSR in the 1980s

The 1980s were characterised by the effort by scholars to define and refine definitions of CSR. The concepts and themes such as corporate social responsiveness, corporate social performance, public policy, business ethics, and stakeholder theory were brought into recast the core concern of CSR (Bhaduri & Selarka, 2016).

Jones (1980) claimed that establishing a consensus on the definition and scope of socially responsible behaviour is the real challenge. He advocated that CSR is more of a decision-making process with clearly defined processes than an abstract target. The stakeholder theory proposed by Freeman (2015) gave shape to Jones idea, suggesting that companies should focus on constituencies other than a focus centered on shareholders. Thus, customers, suppliers, employees and communities should be considered in the company’s decision-making. The stakeholder theory had a significant impact on future CSR models, all of them referring to or having inspiration on its principles. Some notorious examples are CSR 2.0 (Maples, 2005), Triple Bottom Line and Value Creation Model (Henriques & Richardson, 2013).

In the same decade, The World Commission on Environment and Sustainable Development was created in 1983, aiming to re-examine the impacts of the transformation industry on the environment and formulate realistic proposals to address them. The work of this commission resulted in the publication of a report called “Our Common Future”, which recorded the opportunities and threats of the existing development model and investigated how to reach the level of sustainable development using two dimensions (Brundtland, 1987). The first dimension is related to the environment, asking how to prevent the damage generated to the biosphere by human intervention and sustainable use of natural resources. The second dimension is the social one. Topics were how to prioritise the essential basic needs of people worldwide to generate opportunities for a better life. This commission proposed the first

definition of sustainable development, which became the basis for organisations to build strategies committed to social responsibility: “a development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (Brundtland, 1987).

2.1.2.4 CSR in the 1990s

The 1990s have been characterised by the diversification and globalisation of CSR, being called the era of global corporate citizenship (Carroll & Shabana, 2010; Muirhead, 1999). Practitioners have formed their organisations specialising in the topic. One example is the BSR (Business for Social Responsibility), a business association founded in 1992. Its main goal was providing corporations “with expertise on the subject and an opportunity for business executives to advance the field and learn from one another” (Carroll & Shabana, 2010).

Wood (1991) attributed great importance to social performance and the concretisation of good intentions into tangible results. To enable social performance, companies should include ethical and philanthropic actions in their core business. He stated that corporations should change to “produce less harm and more beneficial outcomes for society and their people”. Wood elaborated his ideas based on the concept of corporate social responsiveness, which focuses on a literal act of responding or of achieving a responsive posture towards society (Carroll & Shabana, 2010).

In the same decade, the environment was added as “a CSR dimension after the Earth Summit in Rio in 1992. Environmental responsibility was mostly analysed as a resource that could lead to sustainable competitive advantage” (Iatridis, 2011). Many scholars dedicated their research to draw a relationship between CSR and competitive advantage (Donaldson & Preston, 1995; Hart, 1995; Jones, 1995; Russo & Fouts, 1997). Both Jones, Donaldson, and Preston emphasised the ethical dimensions of CSR. They suggested that corporations could have high returns in financial and reputation terms if they behave ethically towards their stakeholders.

The association between CSR and corporate performance was a prevalent topic in the 1990s. This approach, called “business case for CSR”, aims to find a correlation between CSR adoption and financial performance. The subject drew the attention of many scholars,

producing more than 120 studies until the beginning of 2000 (Margolis & Walsh, 2001). As mentioned by Iatridis (2011), “despite contradictory evidence regarding the existence of a link between responsible practices and financial performance, this tendency persists to these days influencing CSR research at large”.

The concept of "Triple Bottom Line" (TBL) was introduced by Elkington (2004) in 1994. As the name suggests, TBL is a framework that promotes the balance of the social, environmental and economic impact of organisations. Elkington claims that an isomorphic performance is through the management of stakeholders and the partnership between the public and private sector. His contribution relies on the stimulation of social and environmentally responsible behaviours using an accessible and practical approach.

2.1.2.5 CSR in the 2000s

The early 2000s started with concerns with the scandals of Enron and other related firms. These events brought back to the discussion the need for more robust governance mechanisms, assessment, and compliance (Heath & Norman, 2004). It gave rise to research on how companies can incorporate CSR into their business strategy and how companies can benefit from it.

Lantos (2001) coined the term "strategic CSR", employed by companies that take ownership of activities that can be categorised as socially responsible, with the condition that these activities produce financial results or improvement on the company's reputation. This approach is similar to the concept of "business case for CSR". In the same period, Baron (2001) created an approximate definition of strategic CSR, distinguishing two forms: altruistic and strategic. Altruistic CSR refers to companies' actions to satisfy society's needs, whereas strategic relates to cases where firms use CSR to capture value.

Concerning ethics and legitimacy, this period witnessed a movement of global organisations to leverage best practices. One example is the OECD (Organisation for Economic Cooperation and Development). They released a set of guidelines for corporate social responsibility (Gordon, 2001). The primary motivation of this initiative was the significant divergence of management practices and commitments like labour standards, human rights and frauds.

Models such as Triple Bottom Line (TBL) and Stewardship Theory gave inspiration to new models like DNA of CSR 2.0 by (Visser, 2010). It is based on five principles:

- a) Creativity: products and services are driving businesses to create the essential needs of society.
- b) Scalability: building scalable solutions with immediate impact.
- c) Responsiveness: always ask if the business model of the company is part of the solution or part of the problem of society.
- d) “*Glocality*” approach: global thinking, local action.
- e) Circularity: replenishment of social and human capital.

Focus on SMEs

The popularisation of these best practices opened up space for small and medium-sized enterprises (SMEs). Some researchers argue that SMEs might face additional constraints to adopt CSR practices. According to a survey conducted by UNIDO (2004), SMEs are less susceptible to obtain credit and insurance, being financially vulnerable. These companies might also lack human resources to engage their stakeholders (Princic, 2003).

Other authors argue that SMEs have many advantages when incorporating CSR into their core business compared to larger organisations. A smaller company can manage risks and reputation more closely since their decision process is typically faster (Sarbutts, 2003). Jenkins (2009) also states that the closer presence of owner or executives to the organisation can “influence the values and culture of the company and champion CSR throughout the company”.

Tilley et al. (2003) defend that the adoption of CSR agenda to SMEs can provide a competitive advantage instead of representing extra costs or threats to their businesses. On top of that, Castka et al. (2004) recommend that CSR instruments can also be useful, serving as a blueprint for SMEs to integrate CSR into their operational activities.

The CSR agenda is not necessarily explicit for this type of company. According to Roberts et al. (2006), some SMEs could be actively involved in socially responsible practices and dealing with environmental impacts without using the proper CSR vocabulary. The lack of awareness,

the absence of the pressure of CSR stakeholders could be some of the reasons for their implicitness.

2.1.2.6 CSR in the 2010 onwards

The concept of “Creating Shared Value” (CSV), a concept derived from the Strategic CSR, was proposed by Porter & Kramer (2019) and can be considered a significant contribution to this decade. CSV is defined as: "policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates". The authors argue that previous business strategies fail because they do not consider the long-term success of such practice. They include CSR in this category and claim that CSV is a natural replacement for CSR.

Sinclair-Desgagné (2012) describes the increasing relevance of the "eco-industry" in recent years. According to OECD/Eurostat (1999), eco-industries are characterised by the creation of "goods and services to measure, prevent, limit, minimise or correct environmental damage to water, air, and soil, as well as problems related to waste, noise and eco-systems; these include cleaner technologies, products and services which reduce environmental risk and minimise pollution and resource use". This term, neglected in the late sixties, is currently boosting the creation of patents and "employing more people in Europe than the automobile and chemical industries" (p. 2). He points, however, that regulations and social pressure are the main drivers to this growth. Sinclair-Desgagné argues that this model can go hand in hand with competitiveness and economic growth, also supported by Porter. In summary, Porter defends that well-designed environmental regulation can benefit the environment and polluting firms.

Trapp (2012) claimed that revisiting priorities is necessary: the roles and responsibilities of sectors became more independent and self-regulated. Thus, corporations should acknowledge and assume their new roles and responsibilities towards society, claiming that CSV is the third generation of CSR. Trapp used the example of a Swedish energy company to explain the behaviour of a company aligned with the third generation of CSR. The company launched in 2008 a campaign focused on climate change. Trapp argued that the campaign was not directly

related to the advertisement of their product but represented a long-term investment in their brand and corporate image, which could, in turn, mean competitive advantage.

The concept of CSV became popular and broadly used in the field. For example, the fourth edition of Chandler's book entitled "Strategic Corporate Social Responsibility" (Chandler & Werther, 2019) included the CSV perspective, changing the four major components for the implementation of strategic CSR, adding a fifth one. The title was also revised, and the sentence "sustainable value creation" was added as a subtitle. Chandler claims that, at this stage, there is no more space for the traditional strategy to maximise profits solely.

Carroll (2015) presented a compilation of his work on CSR, taking into account new concepts that are now part of the current vocabulary in the field. Carroll concluded that the newly added terms like stakeholder engagement, corporate sustainability, and shared value creation are interrelated and overlaps with known concepts.

According to Latapí Agudelo et al. (2019), "the year 2015 can be considered as the most relevant in the decade because the 15 years to follow after it will be marked by the Paris Agreement, the launch of the 2030 Agenda for Sustainable Development, and the adoption of seventeen Sustainable Development Goals (SDG)". The relevance of SDG can be confirmed by the decision made by the European Union. For example, the (Directive 2014/95/EU of the European Parliament and the Council, 2014), turns mandatory the publication of non-financial and diversity information to large companies of public interests like insurance companies, banks, or any corporation considered by governments as "public-interest entities".

2.1.2.7 Summary

This section presented a summary of CSR research in the past decades, which could help identify the foundational literature that is still relevant nowadays and identify global trends in the field. In (Kriwouruska-Fuckner et al., 2019), the researcher presented similar historical research by decade but described the Brazilian context's political, social, and environmental events per decade.

The remaining section is dedicated to understanding the intrinsic and extrinsic motivations to adopt CSR.

2.1.3 Extrinsic and Intrinsic Drivers for CSR practices

In this section, we are also interested in understanding the motivations of companies to engage in robust CSR practices. The literature dedicated to this topic is split between approaches that consider the basis to be extrinsically driven, those that argue that motives to be intrinsically driven, and those that integrate both views. These different approaches are discussed in the remaining sections.

2.1.3.1 Extrinsic Drivers

An extrinsically driven motivation is characterised by the pressure of external stakeholders like the government, competitors and society in general, resulting in a firm's decision to engage in CSR activities (Aguilera et al., 2007; Deegan, 2002). Concerning the host of these potential extrinsic drivers, Logsdon et al. (2006, p. 54) emphasise that these expectations lead to "responsibilities that are more compulsory than voluntary in nature".

Examples of this compulsory nature are present in many studies. Concerning the pressure by peers, Christmann & Taylor, (2001) studied environmental self-regulation among companies in China and found these regulations are present primarily due to trade constraints. Wisner & Epstein (2005) conducted an empirical study with 221 manufacturing facilities in Mexico. The study concluded that companies that used to export their product were more prepared to deal with environmental issues. This pressure by peers could lead companies to adopt practices that were not in their plans. For example, Iatridis (2011) gave an example of the well-known pharmaceutical industry that had "caused such pressures on its rivals when it developed and donated medicine to fight river-blindness to under-developed African countries". Their responsible action forced its competitors to act likewise.

Other authors highlighted the conformity to the law and the institutional environment on the company's decision to adopt CSR. The research conducted by Weaver et al. (1999) revealed that deeply rooted ethics programs found in companies were consistent with the significant

pressure exerted by external constituents. For example, some companies are more susceptible to pressures from society. It includes competitive pressure from the market (e.g., increasing demand for pesticide-free farms) or specific stakeholder groups (e.g., a boycott on the meat industry).

The government is a crucial stakeholder concerning CSR engagement. The government can exert four different levels of pressure towards companies to adopt a CSR agenda: enforcement, endorsement, guidance and partnership (Aguilera et al., 2007; Moon & Vogel, 2008). The enforcement pressure occurs when the government creates laws and regulations and establishes ways to monitor companies following minimum standards. Endorsement occurs when the government does not have the conditions or expertise to deal with a social or environmental issue and attempts to stimulate companies to take ownership. In a similar situation, with the difference that the government has expertise on the subject but does not have resources or interest to proceed, it offers guidance for implementation and self-management. Finally, the partnership is a joint initiative between the government and companies.

2.1.3.2 Intrinsic Drivers

Some authors argue that companies always have an economic rationale to adopt CSR practice. The aim of gaining competitive differentiation and legitimacy is one of the motivations (J. L. Campbell, 2007; Lenox, 2006). According to the authors, the company could be motivated to show the competitors its superior performance of CSR. The list, not exhaustive, includes “reputation enhancement, avoid costs stemming from litigation, attract investors, improve their competitiveness and market positioning and improve their operational efficiency” (Iatridis, 2011). Moreover, studies reveal that companies follow the business case approach aiming at profit maximisation, with the decision-making always based on a cost-benefit analysis (Corporate-Watch., 2006).

To increase their freedom from social control and intervention, companies could use strategies for their own benefit (Oliver, 1997; Zukin & DiMaggio, 1990). Examples are communication strategies, self-regulatory codes of ethics to demonstrate the legitimacy of their activities to their stakeholders.

Some scholars defend that it is not always the case that companies follow the economic rationalisation paradigm (Davis et al., 1997; Heugens et al., 2008). Some companies engage in CSR activities as a response to their sense of obligation or social duty and their concerns on the impact of their operations. They are more focused on the internalisation of this corporate culture rather than profit maximisation.

This form of altruism is strongly dependent on the personal values of upper management like founders, executives and VPs (Hemingway & Maclagan, 2004; Nakamura et al., 2001; Swanson, 2008; Wood, 1991). Managers can exert a massive influence and change the way the business operates, driven by their ethical principles. Not only the upper management has influence, but also the financial situation of the organisation. The healthier the organisation is in economic terms, the more freedom to pursue its objective (Zannetos, 1965). This view contrasts with the agency theory: Instead of threat managers as mere agents responsible for the shareholder profit, they assume a more active role.

2.1.3.3 Integrating Both Drivers

Some researchers suggest the integration of both intrinsic and extrinsic motivations. Three types of motives are proposed by Husted & Salazar (2006):

1. Strategic CSR: Companies are expecting financial results when engaging in CSR practices.
2. Coerced egoism: Companies adopt CSR practices because it is enforced by regulation.
3. Altruism: Engaging in CSR practices is part of the company's set of beliefs and values.

Bansal & Roth (2000) proposes a different categorisation but following the same line of thought. They suggest three reasons:

1. Competitiveness: Companies engage in CSR to create a competitive advantage and open up to business opportunities.

2. Legitimation: Companies engage in CSR practices to avoid costs and risks and comply with laws and regulations. The level of engagement is the minimum to satisfy societal norms.
3. Ecological Responsibility: Environment protection is a priority in their agenda, independently if the underlying actions are profitable or not.

Child & Tsai (2005) presents a different perspective, supporting the idea that there is no distinction between intrinsic and extrinsic drivers. Both influences and pressure take place in an iterative process between companies and their institutional environment, including stakeholders. Thus, both extremes, the company and its stakeholders, are influenced.

So far, we covered fundamental aspects of CSR, starting with its definition, history and motivations to adopt such practices. The remaining section is dedicated to CSR instruments used to standardise and create a shared vocabulary for the topic.

2.1.4 CSR Instruments

As mentioned previously, a significant number of institutes, associations proposed instruments addressing CSR practices from the 1990s onwards (Carroll & Shabana, 2010). CSR instruments are essential guidelines to companies, allowing them to adapt their businesses accordingly. Examples of prominent instruments are the ISO 14001 from 1996, the Global Reporting Initiative (GRI) from 1999 and the United Nations Global Compact from 2000. Later, in 2010, the International Organisation for Standardisation (ISO) launched ISO 26000 as a guide towards social responsibility (ABNT, 2010).

Zinenko, Rovira, & Montiel (2015) argue that instruments should not be viewed in isolation. The most widely used standards are complementary to each other, covering different aspects of CSR (Leipziger, 2017) One point in common is that they are used to encourage cultural change and organisational accountability (Cetindamar & Husoy, 2007). These instruments define procedures, rules and corresponding roles at the management level to support accountability (Rasche, 2009). Finally, to measure the effectiveness and communicate actions

to stakeholders, instruments establish standards for reporting, auditing and monitoring (Scherer & Palazzo, 2011).

A classification system can be useful to understand better how these instruments complement each other Zinenko et al. (2015) identified three types of instrument:

- a) Codes of conduct: The instruments from this category emphasise, but are not limited to, a series of principles and practices applied by different types of organisations. They can be considered an entry point to adopt CSR practices (Rasche & Esser, 2006).
- b) Management Systems: These instruments are focused on the operationalisation of sustainable practices, usually adopting continuous improvement approaches such as PDCA (Plan, Do, Check, Act). They could also include certification mechanisms, issuing stamps that can be used to advertise their conformance to the marketplace (Montero et al., 2009).
- c) Reporting/Disclosure: This type of instrument is focused on the publication of sustainable performance and impacts, on accountability and to demonstrate a firm commitment to sustainable development (Gray, 2010; Guidry & Patten, 2010).

This section focuses on the three most widely used CSR instruments: the UNGC, the GRI and ISO 26000, each one representing a type of instrument.

a. United Nations Global Compact (UNGC)

The United Nations Global Compact (UNGC) fits into the category of code of conduct, more concerned with the definition of policies at the strategic level. It was launched in 2000 by the United Nations. This policy instrument is the most consistent, extensive in CSR (Rasche, 2009). The Global Compact mobilises the international business community to promote human rights, human labour standards, environmental protection and anti-corruption and anti-bribery measures, aiming at a more inclusive and egalitarian global market (Rasche et al., 2013).

b. ISO 26000

The ISO 26000 fits into the category of management systems. The ISO (International Organisation for Standardization) headquartered in Geneva, Switzerland, is also an active player of social responsibility and environment (Leipziger, 2017). This instrument is a joint

effort of 40 organisations distributed in 80 countries and is considered a “milestone in the history of global cooperation” (ABNT, 2010; Hahn, 2013; Ward, 2011). This multi-stakeholder approach for governance aims to guide organisations focusing on translating principles and pressures from society into actions (Hahn, 2013). More specifically, for the themes of human rights, labour practices, environment, fair operating practices, organisational governance, community involvement and development and consumer issues.

ISO 26000 does not require any certification by third parties, and it is considered a guidance standard and a source of knowledge and awareness to a wide range of organisations (Castka & Balzarova, 2008; Igalens, 2009) It has a strong focus on the standardisation of processes and a low focus on measurement performance results (Schwartz & Tilling, 2009) The number of rules and models of management instruments for assessing social responsibility focuses on business management, filling a gap by providing concrete guidance on this subject (Igalens, 2009)

c. Global Reporting Initiative

GRI fits in the third type of instrument, focused on CSR and sustainability reports. It was launched in 1999 as a response to the increasing pressure for companies to be accountable for socially responsible practices (Kolk, 2006) This instrument is considered the leading global framework for corporate social responsibility environmental reporting (Etzion & Ferraro, 2010; Levy et al., 2009; Nikolaeva & Bicho, 2010)

One notable feature of GRI is the embedded multi-stakeholder approach, an evolving system of governance that brings different stakeholders to participate in the decision-making and responses to existing problems (Etzion & Ferraro, 2010; Levy et al., 2009; Nikolaeva & Bicho, 2010). The framework comprises a set of guides, addressing various sectors and their characteristics and inherent challenges (Capron & Quairel-Lanoizelée, 2015) GRI produced a common vocabulary across organisations and can be used to improve communication, dialogue and assessment procedures (Nikolaeva & Bicho, 2010).

2.1.4.1 Choosing an Instrument for Comparison Purposes

The scope of CSR instruments covers the economic, social and environmental perspectives of sustainability. Although there is an overlapping of scope, they supplement each other, covering various needs such as policy making, strategy, management, accounting and reporting. To illustrate their complementarity, Figure 2-2 shows the scope of the most prominent instruments UNGC, GRI and the ISO 26000.

	Policy / Strategy	Management	Accounting / Assurance	Reporting
Social / Equity	UN Global Compact			Global Reporting Initiative
Environment	ISO 26000 on Social Responsibility			
Financial / Economic				

Figure 2-2: Connection between Instruments. Adapted from (Zinenko et al., 2015)

Although we recognise the importance of codes of conduct and reporting, we are more interested in capturing the relationship between socially responsible actions of companies and organisational governance for this work. The ISO standard fits better with our objectives since it focuses on the management aspect, covering the social and environmental dimensions. From the rest of the document, we refer to ISO 26000 as our instrument, using the proposed themes and the vocabulary as a basis for comparison purposes.

2.1.4.2 Core Subjects of ISO 26000

The central core subjects of ISO 26000 describe the areas of responsibility to be considered by organisations. Each ore subject is subdivided into issues. This section briefly describes each subject and its underlying scope.

a. Organisational Governance

According to ISO & OECD (2017, p. 37), organisational governance is “the system by which organisations make decisions and implement actions to achieve their objectives”. Organisations should include the principles of CSR in their decision-making process. The core subjects and their related issues should be considered in their operations, systems, and structures.

ISO 26000 guides how companies can implement CSR into their organisational governance, particularly related to accountability, transparency, ethical behaviour, respect for stakeholder interests, and respect for the rule of law (ABNT, 2010).

b. Human Rights

ISO & OECD, 2017 states that "organisations should respect human rights and recognise both their importance and their universality". They should create mechanisms to protect human rights and do not take advantage of these issues. If local laws and regulations are insufficient to protect human rights, the company should comply with international behavioural standards (ABNT, 2010).

c. Fair Operating Practices

ISO & OECD, 2017 define fair operating practices as the "ethical conduct in an organisation's dealings with other organisations. These include relationships between organisations and government agencies, as well as between organisations and their partners, suppliers, contractors, customers, competitors, and the associations of which they are members". The main issues addressed by this core subject is anti-corruption, political involvement, fair competition, promotion of CSR in the value chain, and respect for property rights (ABNT, 2010).

d. Consumer Issues

This core subject is related to the promotion of just, sustainable, and equitable economic and social development concerning consumer health, safety, and access is the organisation's responsibility ISO & OECD, 2017. Here, the term consumer is applied in a broader sense, includes not only those who pay for the organisation's products and services but also those who make use of the output of the organisation's decisions and activities (ABNT, 2010).

e. Community Involvement and Development

Organisations produce a direct impact on the community they have their operations. This core subject is based on involvement and development to increase the relationship between businesses and the community (ISO & OECD, 2017). According to ABNT (2010), companies should "encourage local capacity building through close cooperation with the local community", and encourage human capital formation, improvements in education and culture, technology development, wealth and income creation for the involved communities.

f. Labour Practices

ISO & OECD (2017, p. 38) states that "labour practices of an organisation encompass all policies and practices relating to work performed within, by or on behalf of the organization, including subcontracted work. Labour practices extend beyond the relationship of an organization with its direct employees or the responsibilities that an organization has at a workplace that it owns or directly controls". It includes mechanisms to cover working conditions, health and safety, human development and training, and employment relationships (ABNT, 2010).

g. The Environment

The organisation has a responsibility to reduce and eliminate unsustainable volumes and patterns of production and consumption and ensure that resource consumption per person becomes sustainable (ABNT, 2010). The core issues of this subject are the prevention of

pollution, the sustainable use of resources, climate change mitigation and adaptation, and the protection of the environment, biodiversity, and restoration of natural habitats (ISO & OECD, 2017)

2.1.5 Summary

This section was dedicated to present and discuss CSR instruments, focused on the prominent and mostly used by companies. UNGC was presented as a code of conduct, ISO 26000 as a management system, and GRI as a reporting system. In the scope of this work, we selected ISO 26000 as a common instrument for comparison purposes. The reason is the focus on governance and stakeholder interaction.

The interaction between companies and stakeholders is a key factor for the acculturation of CSR practices. Thus, the upcoming section presents the concept of acculturation and how it fits into the field of CSR.

2.2 Acculturation

As discussed in previous sections, most research on CSR has focused on the social, economic and environmental dimensions of organisations. Although these initiatives are essential for understanding CSR practices, there is still a gap in understanding the interaction between organisations and their stakeholders: How stakeholders exert pressure and influence over companies and how the company itself influences its stakeholders in terms of CSR practices?

Currently, there are many definitions of acculturation (Rudmin, 2009). We selected two foundational definitions that are widely quoted by several researchers. The first definition of acculturation, provided by Redfield, Linton and Herskovits, says:

“Acculturation comprehends those phenomena which result when groups of individuals having different cultures come into continuous first-hand contact, with subsequent changes in the original culture patterns of either or both groups under this definition, acculturation is to be

distinguished from culture change, of which it is but one aspect, and assimilation, which is at times a phase of acculturation” (Redfield et al., 1936).

The second widely used definition of acculturation was provided by the Social Science "Research Council:

“Culture change that is initiated by the conjunction of two or more autonomous cultural systems. Acculturative change may be the consequence of direct cultural transmission; it may be derived from non-cultural causes, such as ecological or demographic modification induced by an impinging culture; it may be delayed, as with internal adjustments following upon the acceptance of alien traits or patterns; or it may be a reactive adaptation of traditional modes of life” (Barnett & Broom, 1954).

Both formulations describe essential aspects of acculturation: the contact between cultural entities and non-cultural causes like the environmental and demographic factors: The first definition emphasises that intercultural contact is the main driver for culture change. This change applies to both the dominant and the non-dominant groups. The second definition goes beyond and describes in which conditions this exchange takes place. It adds extra drivers to change, not only the product of contact but a product of ecological or demographic conditions. This supplementary perspective is helpful in the context of this work. One recent example of non-cultural factors exerting pressures towards extractive companies is the Amazon rainforest fires, causing mostly by deforestation. It resulted in pressure to stop deforestation from many entities like Greenpeace, the European Union and NASA, to name a few (Science, 2019).

As a cultural system, traditional organisations can be analysed from the acculturation perspective because they share many common characteristics (Nahavandi & Malekzadeh, 1988). These social organisations must adapt within a specified environment and have well-defined boundaries that encompass several individuals who interact and are interdependent to varying degrees (Sales & Mirvis, 1984). These organisations have a system of shared values, symbols, and inference systems to deal with each other and the outside world.

Rudmin (2003) attributes the increasing attention to this field to:

- a) New technologies for high-speed, high-volume transportation and communication make it increasingly easy for cultures to be in contact worldwide.
- b) War, political oppression, economic disparities, and environmental pressures.
- c) Regional and global free-trade arrangements encourage international marketing.

To discuss this acculturation model and how it can help augment the understanding of CSR, it is first necessary to present an overview of the current status of acculturation research. Our review is not intended to be exhaustive. Our goal is to bring relevant theories in acculturation research to the discussion and finally propose a model of acculturation related to CSR practices and use it in a multidisciplinary approach. The generated model aims at using these theories to classify and identify in which context organisations adopt CSR practices.

The remaining sections are dedicated to present a historical perspective of acculturation research, an evaluation of the fourfold paradigm, and the proposal of an extended acculturation model for CSR practices.

2.2.1 Overview of Acculturation Research

The theory of acculturation has its roots in the anthropological work of Franz Boas and his expedition from Germany to Baffin Island. They spend a whole year amongst the Inuit of Cumberland Sound. Boas had intensive interaction among the Inuits; he learned their language, lived in their tents and snow houses, shared food, and experienced their daily lives routines. The outcome of his expedition is an impressive and innovative study that includes the observation of intercultural relationships at that time. He observed how the tribes were able to change their habits like hunting and farming by observing the behaviour of other tribes. Boas argues that social diversity is the key element of culture, as opposed to hegemonic theories common at that time.

In 1914, Robert Park, from the University of Chicago, conducted a study on the outcomes of the contact between people with different cultures and languages. Park fitted the acculturation phenomena into three stages: contact, accommodation and assimilation (Padilla & Perez, 2003). This model advocates the idea that people from different cultures that are in contact are stimulated to discover approaches to accommodate each other to reduce friction. Park's three-

stage model "remained a cornerstone in the thinking about how newcomers adjust to the dominant culture" (Padilla & Perez, 2003, p. 36).

In 1918, Thomas & Znaniecki (1996) described an empirical study of immigrants in Chicago in the book "The Polish Peasant in Europe and America". Authors claimed that the culture of minority groups, called schema, is defined by their typical behaviour and habits. They proposed three forms of personality-related acculturation: Bohemian, Philistine, and Creative. They described the first personality, Bohemian, as someone who does not fear and is curious, assuming the host culture and discarding their home culture. The second, the Philistine, are high in fear and low in curiosity, not taking the host culture and maintaining their original culture. The last one, called Creative, has a balance between fear and curiosity, adapting themselves to the host culture but conserving their culture of origin. The Bohemian, Philistine and Creative personalities resemble the acculturation stages of assimilation, separation and integration developed by Berry (1997).

So far, authors emphasised the stereotype of the minority suffering pressures by the dominant culture. Bartlett (2011) was the first researcher that proposed different interaction patterns between the individual and the host culture. A cultural blending can take place when there is no distinction between dominant and dominated culture. According to Bartlett, the more similar their cultures are, the easier is the acculturation process, especially if concepts can be easily transferred from old to new practices.

Thurnwald (1932) gave a practical example of acculturation, using examples of introduced objects to society. One can interpret an object as a real physical object like a tool, a piece of art, or abstract concepts like currency or an economic system. The introduction of such an object to the group might not only change the group but sometimes give a different function to the introduced object, changing their perception and the way they interact with existing objects. He gave an example of the introduction of European money in Africa. This change triggered a desire for monetary gain from society members. It not only led to the competition but changed some traditional structures like marriage: it was changed from a concern of two families to the formal affair of the two contracting persons. Thurnwald argued that acculturation is a process that is triggered at the individual level: it is not society that select objects, ideas, concepts, but

the person that takes the initiative by using an object or spreading the idea. If the other members of society will adhere is usually up to the position and persuasion power of that person. The more prevalent the person, the more the object idea is spread over society.

Anthropologists have proposed an expansion of the three-stage model of contact, accommodation and assimilation. Redfield et al. (1936) published the paper entitled "Memorandum for the study of acculturation", which explains the interaction of members of society from an intercultural perspective. They defend the idea that acculturation is the set of phenomena that changes the original cultural patterns of either or both groups. According to their theory, direct contact between individuals of different cultures is a crucial component of acculturation. To fall into the acculturation category, at least one of the groups should change their cultural patterns. They state that the acculturation process is not necessarily automatic.

Twenty years later, the psychological dimension was incorporated into the acculturation theory by Barnett & Broom (1954). The novelty of their definition at that time was the addition of "non-cultural causes, such as ecological or demographic modifications induced by an impinging culture". They also introduced the conditions where acculturation could occur, being sometimes delayed depending on the acceptance of alien traits or patterns. Because of its historical relevance, their definition has been used in the previous section as an official description of acculturation.

Berry (1997) proposed a model of acculturation, including different varieties of adaptation. The four levels of adaptation are called assimilation, integration, separation and marginalisation. The contribution of Berry's model is a detailed mapping of the choices of individuals and in which extent they are involved the acculturation process. This extended definition brings new culture-related elements that are changed because of the contact. It also specifies that some cultural aspects could be more difficult to change, like intrinsic values and beliefs. Persons affected by the intergroup contact are able to decide which cultural elements they want to abandon and which one they want to incorporate, making acculturation a selective process with multiple outcomes (Ryder, Alden, & Paulhus, 2000).

Even though acculturation is a bidirectional process, there are situations where members of one culture attempt to assume the position of dominants of members of another culture (Berry,

1997; Keesing, 1954). The other way around is also possible: Berry argues that minorities could keep their old cultural heritage and take selective control of the acculturation process. Nowadays, many ethnic groups keep their ancestral culture and language and living in a place where cultural values are conflicting.

This model became known in the literature as the “fourfold paradigm” (Rudmin, 2003), referring to the four possible types of acculturation. The upcoming section discusses this paradigm and explores similar models proposed in the literature.

2.2.1.1 The Fourfold Paradigm

Rudmin (2003) presents a critical history of the taxonomy of assimilation, separation, integration and marginalisation. The taxonomy presumes that an individual “can appreciate, practice, or identify with two different cultures independently of one another”. The taxonomy dynamics have a combination of the host and the original culture, resulting in a state where each culture can assume a positive or negative symbol. The positive symbol is the acceptance of the alien culture, and the negative symbol is the rejection of the alien culture, as illustrated in Figure 2-3. The combination of the original (O) with a host culture (H) leads to four types of acculturation:

- a) Integration: The two cultures coexist in some form of biculturalism (+O+H).
- b) Marginalisation: Both cultures are diminished (-O-H).
- c) Assimilation: The host culture is preferred (-O+H).
- d) Separation: The original culture is preferred (+O-H).

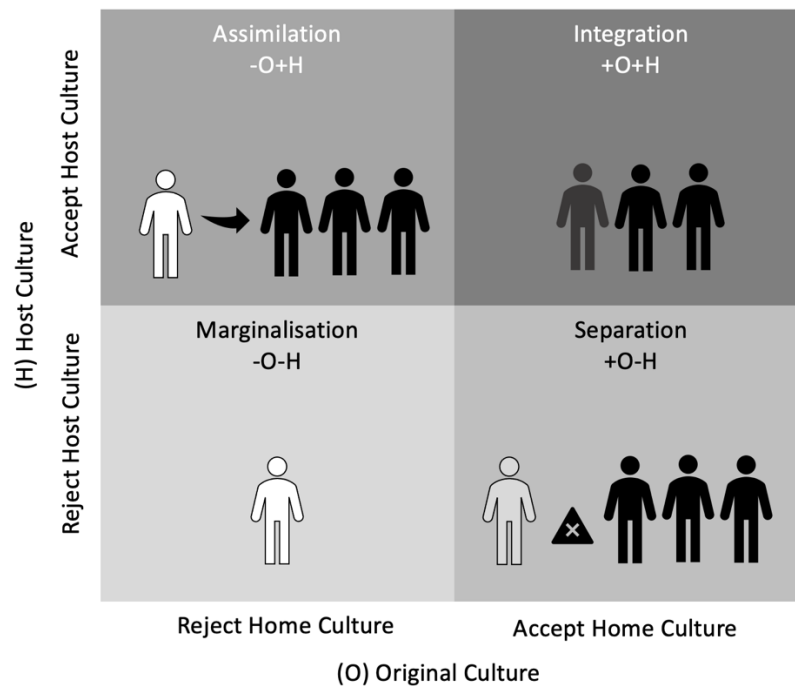


Figure 2-3: The Fourfold Acculturation Taxonomy.

Figure 2-3 illustrates the four generic types of acculturation. In general, the usual end in most of the acculturation research based on the fourfold paradigm is to find empirical evidence that the integration (+O+H) is the ideal acculturation type.

The development of the fourfold acculturation theory is often credited to Berry (2013). However, the development of the model is not linear, with many overlapping and sometimes conflicting definitions. Rudmin (2003) found 68 different taxonomies that belong to the fourfold taxonomy, and the concepts are roughly comparable to the model proposed by Berry. Also, it was found seven early versions of fourfold acculturation typologies: (Aellen & Lambert, 1969; Cohen, 1956; Gaarder, 1972; Ichheiser, 1949; Saruk & Gulutsan, 1970; Taft, 1953; Zak, 1973). This list is not exhaustive: The models of Thomas & Znaniecki (1996), Thurnwald (1932), and Redfield et al. (1936) can also be added to the fourfold paradigm family. To illustrate, Table 2-1 presents some authors mentioned in this section and their corresponding acculturation types.

References	-O+H	+O-H	+O+H	-O-H
(Thomas & Znaniecki, 1996)	Bohemian	Philistine	Creative	N/A
(Thurnwald, 1932)	Reintegration	Symbiosis	Hybrid	Transition
(Redfield et al., 1936)	Acceptance	Reaction	Adaptation	N/A
(Berry, 2013)	Assimilation	Separation	Integration	Marginalisation
(Bourhis et al., 1997)	Assimilation	Segregation Separation	Integration	Anomie Individualism Exclusion

Table 2-1: Some Examples of Acculturation Taxonomies.

Even being commonly used, “questions about the fourfold paradigm have begun to arise, and it is increasingly under criticism” (Rudmin, 2003). For example, a conference symposium was organised in 1998 to analyse and criticise the fourfold model. The critics were mostly on the lack of explanatory power and the lack of distinction between groups and persons (Boski & Kwast-Welfeld, 1998; Davidov, E., Schmidt, P., & Billiet, 2018; Weinreich, 1998). The journal *Applied Psychology* opened up space to seven critics to the fourfold model (Horenczyk, 1997; Kagitcibasi, 1997; Lazarus, 1997; Peck, 1997; Schonpflug, 1997; Triandis, 1997; C. Ward, 1997). The authors claim “that few fourfold studies, if any, have examined how the dominant majority adopts aspects of the minority culture. A fixed focus on the acculturation of minorities implies that acculturation is something that happens only to minority people and that the cultures of dominant people are somehow monolithic, immutable, and without acculturative origins” (Rudmin, 2003).

Although we are aware of the fourfold model's limitations, we still believe that it can improve our understanding of the key factors that lead companies to firmly adopt CSR or adopt it symbolically in their core business. We can use the fourfold model to understand different levels of cultural preference or orientation of companies, interpreting them as cultural entities and their constituents.

2.2.2 Organisations as Cultural Entities

So far, we have discussed acculturation in general terms, sometimes covering the individual level, sometimes covering the group level. As mentioned earlier, we are interested in the interaction between groups, more specifically at the organisational level. The term "organisational culture" is used to describe the culture shared among members of an organisation. This term is frequently used as if organisations have a uniform culture. However, this is a simplistic description: organisations are complex entities and can present different values and beliefs, which has a direct influence and it is influenced by their employees (Sathe, 1985). Despite these organic differences observed in a single organisation, they present common patterns of communication as a result of their shared assumptions, values and beliefs.

Organisational culture has been used as an independent variable to explain differences in management approaches (Bhagat & McQuaid, 1982; K. H. Roberts, 1970). It has also been used as an internal variable focusing on the cultural aspect of organisations (Deal & Kennedy, 1983; Tichy, 1982).

In our work, we assume that each organisation has a culture composed of assumptions, beliefs and values shared by members of an organisation. When the organisation, as a cultural entity, is in contact with other cultural entities, one can observe common communication and negotiation patterns, influence and pressure. That is our main focus: observing the intercommunication between these cultural entities and how they affect CSR practices from the company's side.

2.2.3 A model of acculturation types in the context of CSR

As previously discussed, the fourfold model identified four modes of acculturation: integration, marginalisation, assimilation, and separation. The model aims at evaluating in which ways two cultural entities, the dominated culture and dominant culture, adapt to each other and how they solve their conflicts. We are using this paradigm as a basis for our model. One should first map who are the participants of the dominated culture and dominant culture in the context of CSR.

The dominant group is composed of external stakeholders that exert direct influence and pressure over the company operations: standardisation organisations, consumer and business associations, international organisations and government. Examples of CSR stakeholders are the UN Global Compact, Social Accountability 8000, the Global Reporting Initiative (GRI), ISO 9001/ISO 14001 and the European Eco-Label Scheme (Leipziger, 2017). The dominated group is the company itself. The characteristics of the company and the influence level of external stakeholders determine which type of acculturation will take place.

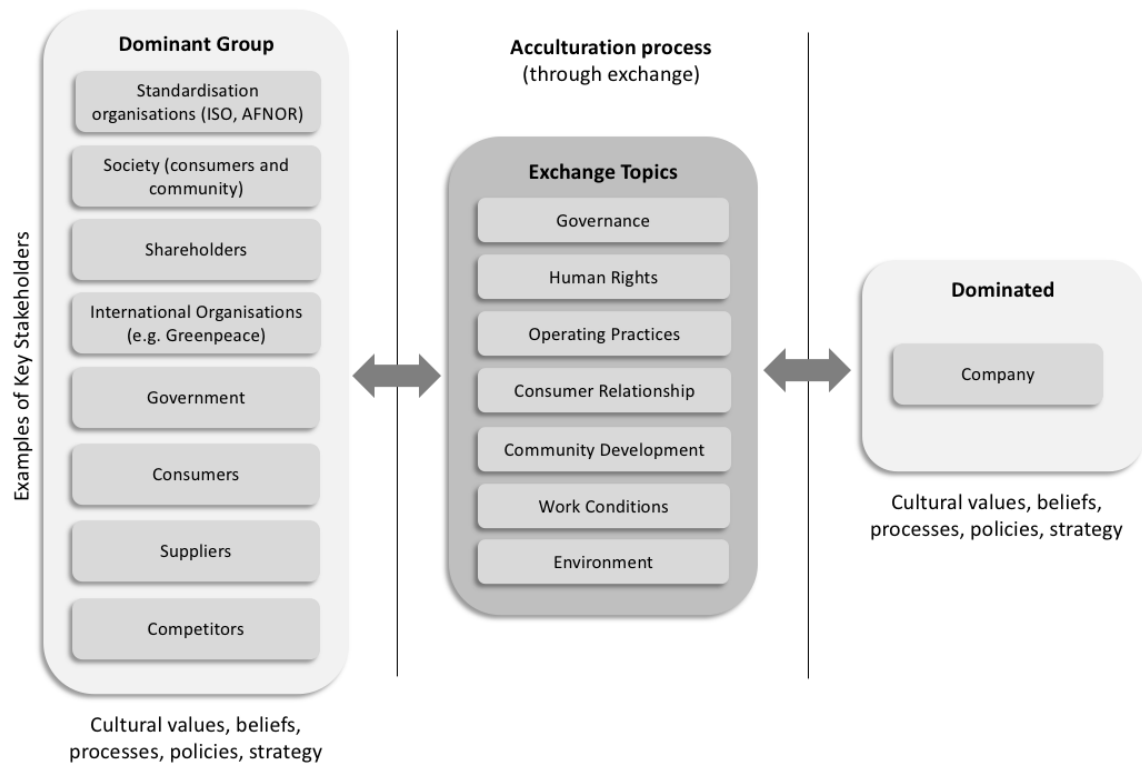


Figure 2-4: Cultural Entities.

Figure 2-4 illustrates how dominant and dominated groups fit the CSR scenario. One can see a group of cultural entities to denote the dominant group on the left-hand side. It is composed of stakeholders that may affect the choices and orientation of companies. On the right-hand side, the company itself represents the dominated group. These CSR stakeholders exert influence and pressure over the company and could also be influenced and suffer pressure from the company. The themes presented in the centre of the diagram represents the scope of the discourse.

The acculturation types (assimilation, integration, marginalisation and separation) have been used as a basis for our taxonomy. Figure 2-5 presents a two-dimensional matrix with two axes: the vertical axis represents the level of adoption of CSR actions. The horizontal axis represents organisational governance. The combination of both levels leads to different acculturation choices or orientations:

- Explicit CSR, where both actions and governance are developed.
- Unaligned CSR, where both actions and governance are under-developed.
- Implicit CSR, where CSR actions are present, but governance is under-developed.
- Misaligned CSR, where governance is present, but CSR actions are under-developed.

The remaining paragraphs explain to which extent or model can be compared with the fourfold paradigm theory and the rationale used for each acculturation behaviour.

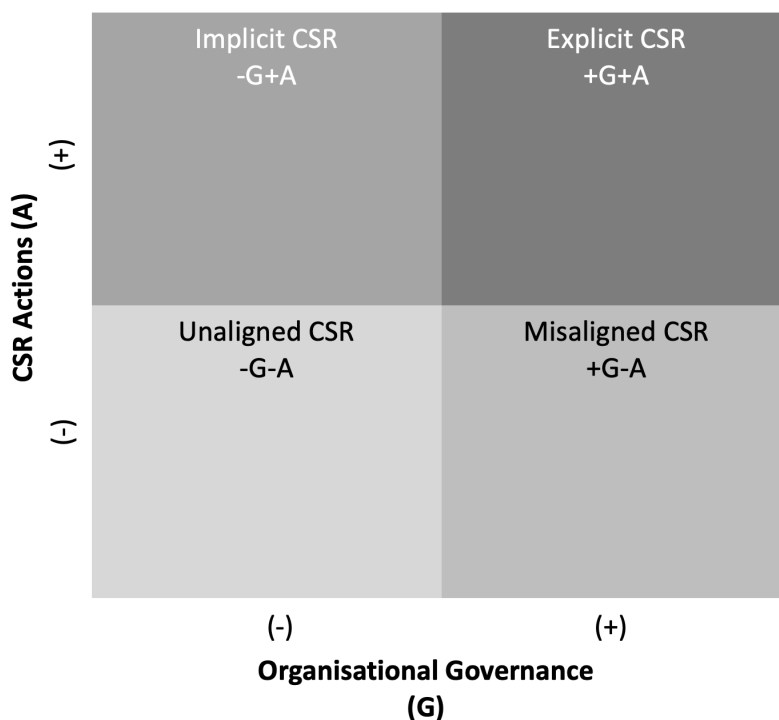


Figure 2-5: CSR Alignment Model.

2.2.3.1 Explicit CSR (Integration)

Berry (1997) advocate that integration leads to structural assimilation of two cultures, but little cultural and behavioural assimilation. In other words, there is an effort of both groups during interaction and collaboration, but their cultural identity remains preserved. Berry argues that, although the existence of an effort to collaborate, both sides maintain their beliefs and values, cultural elements and practices. This type of integration produces some degree of change in the culture of both groups. In this type of relationship, “the flow of exchange of cultural elements is balanced because neither group tries to dominate the other” (Nahavandi & Malekzadeh, 1988).

In our model, integrated companies are explicitly aligned with their CSR stakeholders demands and incorporate CSR into their core strategy. According to the stakeholder theory (Freeman, 2015), companies must manage the expectations of some groups, which includes the affected communities, standardisation organisations, customers and suppliers. These stakeholders can significantly influence company outcomes. The theory states that besides maximising return to shareholders, a company should manage the expectation of non-financial groups that might affect the company’s reputation. The legitimacy and power of a stakeholder is also a key driver to the acculturation process of a company. Government is an example of a powerful stakeholder: A study conducted by Vogel (2006) indicates that six European governments require that companies publish social and environmental indicators of their operations. Groups like Greenpeace and WWF are examples of stakeholders that might affect consumer behaviour.

The bi-directionality or exchange between these cultures can be easily detected. For example, the ISO 26000 standard is the strong involvement of organisations of different types and sizes (ABNT, 2010). Their values and beliefs are spread over the series of themes of the ISO 26000 standards.

2.2.3.2 Unaligned CSR (Marginalisation)

In general terms, marginalisation involves abandoning or losing cultural contact with both the original and the host groups (Sales & Mirvis, 1984). Berry et al (1987) suggested that the

marginalisation state is accompanied by a great deal of collective and individual confusion and by feelings of alienation, loss of identity, and what has been termed acculturative stress. In some cases, the marginalisation is temporary (deculturation), or it is stable and almost irreversible.

In the context of companies, marginalisation may occur when a company does not perceive the value of CSR culture in their businesses. A study conducted by Iatridis (2011) revealed that CSR standards are least popular for some sectors like service and commercial companies. SMEs are also groups significantly affected by this acculturation type. It might be the case that the company recognise the importance of CSR but does not have resources (personnel, funds) to incorporate it (Princic, 2003). SMEs could have more difficulty obtaining lines of credit (UNIDO, 2004), and not possessing the required skills to adopt new technologies and modern management techniques.

Awareness of CSR goals also plays a crucial role to explain this phenomenon. SMEs tend to be autonomous and strongly influenced by the founder or owner. They are characterised by their capability of multitasking and limited financial resources. Thus, the interaction with stakeholders is generally built on personal relationships, informality and the avoidance of bureaucracy (Jones & Macpherson, 2006; Macpherson et al, 2010; Spence, 1999). This informality and lack of time or interest to deal with CSR might prevent further interaction with CSR constituents. Note that, without interaction between groups, there is no acculturation.

The study conducted by Iatridis (2011) also shows that socially responsible practices are more present for medium and large companies. The chances of the company adhering to CSR instruments increases proportionally to the size of the company.

2.2.3.3 Implicit CSR (Assimilation)

Assimilation is a process in which one group adopts the identity and culture of the other (Berry, 2013; Berry et al., 1987). They propose two forms of assimilation: cultural assimilation and structural assimilation. When both cultural and structural assimilation occurs, we have complete assimilation. In other words, the cultural entity fully abandons his home culture.

There are cases where the cultural entity presents a high degree of cultural maintenance (absorbing the dominant values and beliefs) without much contact and participation.

Companies that fit this acculturation type (implicit CSR) have a high degree of cultural maintenance and a low degree of structural assimilation. They have CSR values embedded in their culture and are, in general, aligned with CSR stakeholders demands. The lack of explicitness in their governance processes makes it difficult to establish a bidirectional exchange with their CSR stakeholders.

Roberts et al. (2006) argue that some companies could be already engaged in CSR practices, addressing various social and environmental issues without using the appropriate CSR vocabulary. Thus, these companies could be practising CSR without being completely aware.

2.2.3.4 Misaligned CSR (Separation)

As suggested by Berry (2013), separation is “a mode of acculturation involves attempting to preserve one's culture and practices by remaining separate and independent from the dominant group” the fourfold paradigm, a separation is a form of acculturation where the individual attempts to preserve its current culture and practices by remaining independent from the dominant group”. In our context, the separation is likely to occur when organisations want to maintain their organisational systems, refusing to become fully assimilated with the ideas of CSR stakeholders. Separation means these companies should not generate many cultural exchange opportunities between the two groups, and each will function independently.

Christmann & Taylor (2006) claim that the extent to which corporations will take non-financial stakeholders into account depends on their strategic interests and awareness. The authors found that most organisations behave opportunistically and that they are inclined to implement CSR practices symbolically. This lack of interest or awareness could result in a minimum adoption of socially responsible practices, barely to maintain their public image. Examples are companies that promote the inclusion of disabled people only when the local law enforces these procedures.

2.3 Final remarks

The concept of acculturation in the context of companies can help to understand the different ways through which the culture, organisational practices, and systems of companies and their CSR stakeholders can be combined. The course of acculturation depends on how the company and stakeholders perceive the value of CSR. The proposed fourfold acculturation model for CSR will be used in the upcoming chapters as a basis to investigate different alignment levels between the corporate governance and socially responsible actions and identify in which acculturation type the company is concerning the adoption of CSR practices.

Chapter 3 Methodology

“Responsibility has become the fundamental imperative in modern civilization, and it should be an unavoidable criterion to assess and evaluate human actions, including, in a special way, development activities.”
Hans Jonas

This chapter presents the methodology employed in this research, covering the steps for data collection and analysis. As stated by White (2003), the methodology is a guideline that includes tools and techniques for data collection and analysis.

The chapter covers the research design process and the steps conducted throughout the research, such as data collection, the definition of variables and approaches used for the empirical analysis of both quantitative and qualitative data.

3.1 Research Design

Regarding the objectives, the research is classified as exploratory since the components and structure of the CSR were identified and mapped through the bibliographic review, allowing the research themes to be observed and deepened. Exploratory research, according to Gil (2019), provides some familiarity with the problem, making it explicit and allowing the design of hypotheses.

Quantitative and qualitative analysis are methodological orientations commonly used in social sciences research. Researchers of the social sciences field can be categorised into two opposing camps (Onwuegbuzie & Leech, 2010): (i) positivists, that use quantitative approaches for their research, and (ii) interpretivists who employ qualitative strategies. Researchers may also use mixed methods (the combination of i and ii), using the strengths of both methodologies. This work uses mixed methods for data collection.

There is a variety of mixed methods research designs in the literature. Mixed-methods is a term that advocates the idea that quantitative and qualitative research “should be viewed as complementary rather than rival camps” (Jick, 1979). Among them, the most well know mixed methods are concurrent and sequential mixed designs (Ivankova et al., 2006).

The argument used to employ both approaches is that using a single method is not sufficient for an in-depth analysis. A robust analysis can be achieved by combining quantitative and qualitative methods (Mcevoy & Richards, 2006).

In the concurrent mixed design, both quantitative and qualitative phases occur in parallel. Overlapping is acceptable and expected since both approaches could use the same research questions as a driver. In contrast, a sequential mixed design implies collecting and sequentially analysing quantitative and qualitative data, and research phases deal with specific but complementary aspects of research questions. As a consequence, overlapping is generally non-existent.

The sequential exploratory design is one of the most popular sequential mixed-method (Ivankova et al., 2006). This design proposes the collection and analysis of quantitative data first. The subsequent phase of analysing qualitative data is thus, dependent on the quantitative analysis phase. The rationale of this sequence is that the quantitative analysis uses statistical tools and techniques, which can help provide a better understanding of the research topic. The opportunity of using quantitative results as a driver or input for qualitative research can be viewed as a strength.

This research adopts the sequential explanatory research design. First, we use quantitative analysis to get a general understanding of the gathered data. Next, quantitative results are analysed and used to visit the formulated hypotheses and explore the problem in more depth by using qualitative data. We are adopting three data sources commonly used in social sciences: survey, semi-structured interviews and document analysis.

The study achieves different types of triangulation: methodological, theoretical and data triangulation. The methodological triangulation is achieved by using two approaches (quantitative and qualitative). The analysis of the research topic from different fields of

knowledge (CSR and Acculturation) can contribute to the theoretical triangulation. The usage of different sources of data can contribute to data triangulation. For example, by cross-checking the outputs of the survey, the semi-structured interview and the validation of accuracy in CSR reports and institutional portals.

3.2 Research Setting

For a better understanding of the paths taken to carry out the research, the sequence of the methodological procedures used to conduct this research is summarized in Table 3-1, and detailed in the remaining sections.

Step	Scientific Strategy	Techniques Used	Objective to be reached (SO) Specific Objectives (GO) General Objective
1 st	Literature review	a) Systematic review of the literature. b) Definition of the research question. c) Identification of the key factors of CSR and Acculturation.	SO1 - To identify the key factors of CSR and Acculturation SO2 - To select the CSR instrument and acculturation type variables as the basis for comparison purposes between companies
2 nd	Field research in Brazil and France	a) Survey and Semi-structured interviews	SO3 - To investigate the influence of the country of origin and the size of the company on the adoption of CSR actions
3 rd	Data analysis	a) Quantitative: Descriptive Statistics, Linear Regression, Correlation Analysis, and Cluster Analysis b) Qualitative: Content analysis, Keywords in Context, Word Count, Document Analysis	SO4 - To analyse the influence of the CSR governance discourse on the adoption of CSR actions SO5 - To make a correlation between the socially responsible behaviour of companies and their acculturation type
4 th	Results and Discussion	a) Confronting literature with field research findings	GO - The main objective of this thesis is to evaluate the process of acculturation of companies based on the alignment between CSR governance discourse and socially responsible actions.

Table 3-1: Stages followed to conduct the research.

3.2.1 Literature review

To build the theoretical basis of this research, which also provided us with the basis for the survey instruments, a bibliographic review was conducted. The bibliographic review allows

the researcher to identify research outcomes that are related to the topic, and consequently improving the research setting.

For this task, the methodology *Methodi Ordinatio*, proposed by Campos et al (2018), Pagani et al (2017), and Pagani et al. (2015) was adopted. The methodology, applied by Corsi et al. (2020), Barros et al. (2019), Cunha et al. (2019), and Souza et al. (2019), consists in operationalising the search for articles, allowing the selection and classification according to the degree of relevance, taking into account three factors: (i) impact factor of the journal in which the article was published; (ii) year of publication and; (iii) number of citations (searched through Google Scholar) of the articles found. Based on the criteria defined by *Methodi Ordinatio*, it is possible to provide an ordering of the most relevant articles for the themes in question. *Methodi Ordinatio* is composed of nine phases. The sequence of the methodology is shown in Figure 3-1.

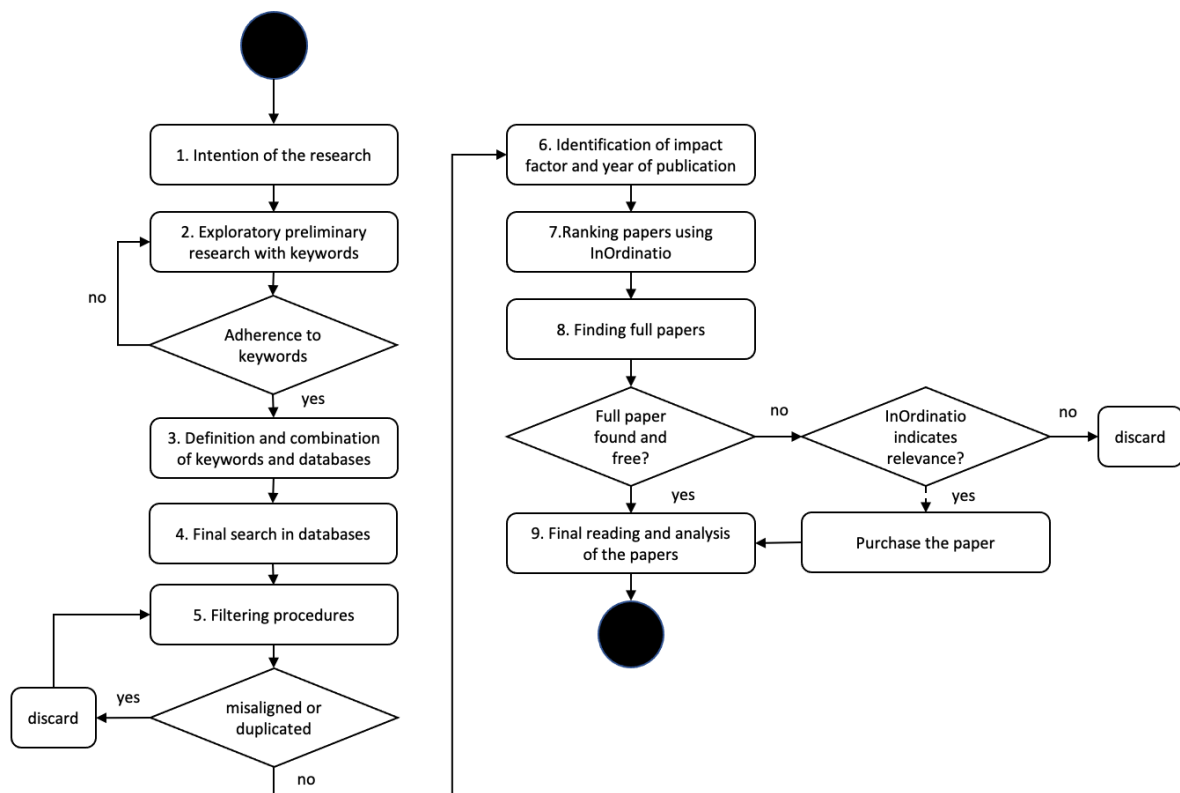


Figure 3-1: Phases of the *Methodi Ordinatio* Methodology (Pagani et al., 2015).

In the first step, the research scope was established, aiming at finding papers related to Corporate Social Responsibility and Acculturation forms. In the subsequent step 2, a random search was carried out in the Web of Science and Science Direct databases, to identify the main keywords to find the articles to compose the portfolio.

Step 3 is dedicated to the definition of keywords, databases and temporal delimitation. Based on the results found through random searches in step 2, it was necessary to define which axes and keywords to be searched. Research axes were defined as “Corporate Social Responsibility” and “Acculturation”.

In step 4, a definitive search in the bibliographic databases was conducted. To assist in the search task, the Mendeley Desktop reference manager was used. This reference manager was chosen because it is a software widely used by the academic community and has many interfaces with text editors like Microsoft Word or LaTeX. It was observed a larger number of papers in Scopus. As a result, the bibliometric data is primarily based on this database.

In step 5, a filtering process was conducted. The filtering step consists of eliminating articles that are not related to the topic. The combination of keyword searches could result in papers that are entirely outside the scope of the study. The criteria used for filtering are defined by the researcher, in this study being defined as: (i) duplicate articles; (ii) conference articles and book chapters; (iii) exclusion due to time cuts; (iv) exclusion after reading the title and, finally; (v) exclusion after reading the abstract (abstract).

In step 6 and 7, the impact factor, year of publication, number of citations are used as an input to the *Methodi Ordinatio* equation (Pagani et al., 2015): these steps, which purpose is to rank the papers, were not executed once all the papers were analysed. One of the reasons to consider all papers is the scarcity of acculturation papers related to CSR.

In steps 8 and 9, a full download of papers and systematic readings were conducted. Papers were read and analysed, forming the basis of the literature review, and influencing the selection of tools and techniques used in the quantitative and qualitative analysis.

3.2.2 Field research in Brazil and France

This empirical study is based on a survey and semi-structured interviews conducted in Brazil and France. The choice was motivated by three reasons: First, we wanted to examine the CSR behaviour of organisations in different geographical settings: Brazil is an emerging country, facing several social and environmental challenges like corruption, social inequalities and massive deforestation. On the other hand, France is a developed country with several mechanisms implemented at the national and EU levels to include CSR in their agenda. Second, the inclusion of Brazilian companies can also open up opportunities to contribute to new knowledge. According to Egri & Ralston (2008), there are many empirical studies on CSR that uses data from Europe and the US, in contrast with the big gap in developing countries like Latin America members. Third, because the PhD candidate has Brazilian nationality and is doing her PhD in a French university, which can be culturally and logistically convenient for the empirical research.

3.2.2.1 Data Collection

A survey has been chosen for data collection. According to Creswell (2018), “a survey provides a quantitative or numeric description of trends, attitudes, or opinions of a population by studying a sample of that population”, allowing the identification of the characteristics of the research’s subject. To analyse the acculturation process of companies regarding their corporate governance and their social responsibility actions, this research has a descriptive character. Thus, a survey has been chosen as a tool for the data collection on governance, human rights, fair operating practices, consumer issues, community involvement and development, labour practices and the environment.

For this study, these characteristics we are interested in is the adoption of CSR practices by organisations. Although several companies publish their CSR actions, not all of them are publicly available. Thus, an anonymous survey facilitates data collection (Ong & Weiss, 2000). Therefore, a survey might result in a reliable representation of the studied facts. To gather supplementary data and confirm our findings, we have chosen semi-structured interviews and

document analysis. Interviews offer flexibility, reaching subjects that were not covered by the survey.

3.2.2.2 Sampling

The companies in the sample either, Brazilian or French, are engaged in commerce, manufacturing and services. Sampling was non-probabilistic by choice, and the selection of participants was based on the comparison between countries of different development stages and culturally diverse. A total of 176 companies have been invited to participate in the survey. Each company was contacted by telephone or e-mail — the researcher explained the objectives and expected outcomes of the study. After the confirmation of the company, an invitation letter was sent to the target audiences, with an explanation of the research. An emphasis was also given to the privacy and confidentiality of every information exchanged between the researcher and the company. The invitation letter and the questionnaire (French and Portuguese) can be found in Appendix B, Appendix C, Appendix D, and Appendix E.

Table 3-2 presents the characteristics of the survey sample of both Brazilian and French companies.

Company Size by Country	Sector			
	Manufacturing	Services	Commercial	
France	8	14	3	25
Small	2	3	2	7
Medium	2	4	1	7
Large	4	7	0	11
Brazil	4	13	8	25
Small	1	7	0	8
Medium	1	2	4	7
Large	2	4	4	10
Total	12	27	11	50

Table 3-2: Characteristics of the Survey Sample.

The samples for the qualitative analysis were smaller if compared to the ones for quantitative analysis. By conducting qualitative analysis, our primary goal is to understand the context of

companies and their alignment between discourse and practice. More specifically, understand the “how and why” of their acculturation type.

Because the sampling approach used in qualitative analysis depended on the results of the quantitative analysis, the selection of companies for the interview occurred in a subsequent phase in the period between January and February of 2018. One of the outcomes of the quantitative analysis was a set of four clusters, grouping companies with common acculturation characteristics. A selective sampling was conducted, aiming at inviting at least one company per cluster. The selection criteria were based on the closest representatives to the centroid in each cluster.

In the first iteration, one representative of each group was selected and contacted via telephone or e-mail. Two companies refused to participate, one company was unreachable, and one company accepted participating. A total of five iterations like this were conducted, finishing with a total of seven refusals and six unreachable companies, and four companies that accepted participating in the interview, each one representing one group.

Table 3-3 shows the characteristics of the companies selected for this phase. For privacy and anonymity reasons, letters have been used to denote companies instead of their real names. The semi-structured interview and the confidentiality agreements in French and Portuguese, can be found in Appendix B, Appendix C, Appendix D, and Appendix E.

Company	Sector	Employees	Interviewee Position	Country	Size
A	Cosmetics	22,000	CSR Director	Brazil	Large
B	Textile Industry	3,666	HR Director	France	Large
C	Logistics	1,000	HR Director	Brazil	Medium
D	Mall Management	34	Founder and CEO	Brazil	Small

Table 3-3: Companies Participated in the Interview.

3.2.2.3 Variables

The survey also collected data as a source to develop quantitative indicators. They come from two areas of interest: (a) CSR governance, and (b) CSR actions. To do so, the survey used variables based on the core subjects of the ISO 26000 standard, and a detailed explanation of each variable is given in the upcoming sections. Table 3-4 provides a summary of the variables used in this research.

Variable	Constitutive Definition (what)	Operational Definition (how to measure)
CSR Organisational Governance	“CSR Organisational governance is the system by which an organisation makes and implements decisions in pursuit of its objectives” (ISO & OECD, 2017, ABNT, 2010).	Average of all obtained scores of questions that belong to the organisational governance core subject, based on the ISO 26000 classification. More information about each question is available in the remaining sections.
CSR Actions	Fair practices in the fields of human rights, fair operating practices, consumer issues, community involvement and development, labour practices and environment, based on the ISO 26000 core subjects (ISO & OECD, 2017, ABNT, 2010).	Average of all obtained scores of questions that belong to CSR actions, more specifically related to the following core subjects: human rights, fair operating practices, consumer issues, community involvement and development, labour practices and the environment, based on the ISO 26000 classification More information about each question is available in the remaining sections.

Table 3-4: A Description of Variables Used in the Research.

During quantitative analysis, some of these components are used for further investigation. Note that each theme, inner categories and questions have a unique code composed of letters and numbers. This code is used in different analysis tools for the sake of organisation. The character in the first position denotes the theme. The second position holds a sequential number, representing the category. Finally, a letter lexicographically ordered is used to denote the

question, forming a unique identifier. For example, G1A is a question for organisational governance (G), theme 1 (management practices), first question (A).

Table 3-5 describes each component of the variable Organisational Governance. According to ISO & OECD (2017), “Organisational governance is the system by which an organisation makes and implements decisions in pursuit of its objectives”.

Variable “CSR Organisational Governance” and its components		
CSR Organisational Governance (G)	Management Practices (G1)	<ul style="list-style-type: none"> - Services dedicated to CSR and SD (G1A) - CSR incorporated into systems and processes (G1B) - Culture of socially responsible management (G1C) - CSR embedded to the values of the organisation (G1D) - Training and development on CSR and SD (G1E) - CSR incorporated into the organisation strategy (G1F)
	Due diligence (G2)	<ul style="list-style-type: none"> - CSR due diligence: risk and impact analysis (G2A) - CSR due diligence: effectiveness of practices (G2B)
	Reports (G3)	<ul style="list-style-type: none"> - CSR reports: favourable results (G3A) - CSR reports: challenges and actions (G3B)
	Ethical Behaviour (G4)	<ul style="list-style-type: none"> - Internal control, ethics and compliance program (G4A) - Assessment of ethical behaviour of employees (G4B) - Mechanisms to denouncing unethical behaviour (G4C) - Assessment of ethical behaviour standards (G4D)

Table 3-5: Components of the Variable “CSR Organisational Governance”.

Likewise, Table 3-6 describes each of the components of the variable CSR Actions.

Variable “CSR Actions” and its components		
CSR Actions (A):	Human Rights (D)	<p>Diversity and non-discrimination (D5)</p> <ul style="list-style-type: none"> - Policies to prevent discriminatory practices (D5A) - Channels to report discriminatory practices (D5B) - Programs to promote diversity and non-discrimination (D5C) - Recruitment and promotion strategies to include vulnerable groups (D5D) - Promotion of diversity and non-discrimination included in the core values of the organisation (D5E) - Program for including people with disabilities (D5F) - Accessibility projects for people with disabilities (D5G); - Policies encouraging the employment of people over 45 years of age (D5H); - Policies offering work to former detainees (D5I); <p>Equity Initiatives (D6)</p> <p>Organisation statement against any form of discrimination (D6A);</p> <ul style="list-style-type: none"> - Periodical racial equality assessment (D6B); <p>Equal Rights between Men and Women (D7)</p> <ul style="list-style-type: none"> - Periodical gender equality assessment (D7A); - Equal opportunities for men and women (D7B); - Promotion of women leadership (D7C); - Community programs to promote women (D7D); - Equal rights between man and woman for wages and social benefits (D7E); - Programs against violence, psychological, moral, physical and sexual harassment in the workplace (D7F) - Clear procedures in cases of domestic violence (D7G)
	Fair Operating Practices (O)	<p>Operational Practices (O8)</p> <ul style="list-style-type: none"> - Policy and ethics guideline for gifts & gratuities (O8A) - Policy prohibiting favouritism of employees (O8B) - Anti-bribery and corruption policy (O8C); - Procedures of control, sanction and auditing of fraud and corruption (O8D) - Preference over local service providers and suppliers (O8E); - Social responsibility standards for the selection of suppliers (O8F).
	Consumer Issues (C)	<p>Consumer Issues (C9)</p> <p>Issuing invoices even if the consumer does not request them (C9A)</p> <ul style="list-style-type: none"> - Existence of a public database of complaints (C9B)

CSR Actions (A):	Community Involvement and Development (M)	Community Involvement and Development (10) <ul style="list-style-type: none"> - Relationship with local communities for local development (M10A) - Participation in local discussions (M10B) - Partnership with the local community (M10C) - Information to local communities concerning its activity and its impacts (M10D) - Formulation of public policies at municipal, state or federal level (M10E) - Involvement in the construction of public spaces (M10F) - Employees are encouraged to participate in voluntary activities (M10G) - Financial support for activities and projects of local communities (M10H) - Use of tax incentive available for the promotion of cultural or sports activities (M10I)
	Labour Practices (T)	Working Conditions (T11) <ul style="list-style-type: none"> - SA8000 Certification (T11A) - Encouragement of the staff to establish a healthy lifestyle (T11B)
		Relationship with unions (T12) <ul style="list-style-type: none"> - Allowance of unions to act in the workplace (T12A) - Periodical meetings with unions to hear suggestions and negotiate demands (T12B) - Communication channel with the unions (T12C) - Active participation of employee representatives in management committees or strategic decisions (T12D)
		Participative management (T13) <p>Procedures involving the employee to discuss improvements of internal processes (T13A)</p>
		Career and remuneration (T14) <ul style="list-style-type: none"> - Variable compensation linked to social and environmental performance objectives (T14A) - Transparent remuneration, benefits, and career policies (T14B) - Surveys to measure employee satisfaction concerning salary and benefits policy (T14C)
Labour Practices (T)	Health, security and hygiene (T15) <ul style="list-style-type: none"> - Program for to the prevention and treatment of addictions (T15A) - Program for the inclusion of HIV-positive people (T15B) - Promotion of physical exercises during working hours (T15C) - Support to employees that perform stressful functions (T15D) - Food and nutrition orientation program (T15E) 	

		<ul style="list-style-type: none"> - Work-life balance policy that addresses work schedule and overtime issues (T15F) <hr/> <p>Professional development (T16)</p> <ul style="list-style-type: none"> - Continuous training at all hierarchical levels (T16A) - Financial support for personal development for all hierarchical levels (T16B) - Career development consulting program (T16C) - Willingness to hire trainees at the end of their internship (T16D) <hr/> <p>Dismissal procedures (T17)</p> <ul style="list-style-type: none"> - Relocation services for dismissed workers (T17A) - Internal recruitment procedures (T17B) - Assessment of the turn-over rate of employees (T17C) - Entrepreneurship programs (T17D) - Formal exit interview (T17E) <hr/> <p>Preparation for the retirement (T18)</p> <ul style="list-style-type: none"> - Regular orientation activities, counselling and preparation for retirement (T18A) - A systematic program of internal preparation and offers opportunities to retired employees (T18B) - Supplementary insurance program to all its employees (T18C) - Involvement of families of employees in the process of preparing for retirement (T18D)
	Environment (E)	<p>Practices (E19)</p> <ul style="list-style-type: none"> - Environmental Management Plan (E19A) - Environmental certification (ISO 14000 family) (E19B) - Periodic environmental impact assessments (E19C) - Disaster risk insurance (E19D) - Sponsorship or participation of environment protection and conservation programs (E19E) - Waste management (E19F) - Efficient and responsible consumption of energy (E19G) - Efficient and responsible consumption of water (E19H) - Guidelines for disposal of obsolete products (E19I) <hr/> <p>Education and awareness (E20)</p> <ul style="list-style-type: none"> - Education and awareness initiatives for internal stakeholders (E20A) - Education and awareness initiatives for external stakeholders (suppliers, customers, local community) (E20B) - Engagement in educational projects in partnership with non-governmental and environmental organisations (E20C)

		<ul style="list-style-type: none"> -Internal campaigns to reduce consumption of water and energy (E20D) - Internal campaigns based on 3R (Reduce, Reuse, Recycle) (E20E) - Internal campaigns related to responsible consumption (E20F) -Support for government campaigns related to the protection of the environment (E20G)
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Table 3-6: Components of the Variable “CSR Actions”.

3.2.3 Quantitative research

3.2.3.1 Survey: The Instrument for Data Collection

The survey was designed to collect information concerning the performance of companies in CSR terms, and to identify the core themes of CSR and classify companies as to the behaviour when adopting practices.

This type of survey aims at discovering if the organisation embeds socially responsible practices as part of their business culture (Noordin & Masrek, 2016). The final version of the questionnaire consists of 104 questions, divided into two sections: background information and CSR profile (see Appendix D and Appendix E). The background section has five multiple-choice questions, aiming to collect basic information of the organisation like the sector, economic activity, size, and role of the respondent in the company. The 99 remaining questions aim at getting quantitative data of the organisation performance regarding CSR practices.

The questions related to the CSR profile aims at identifying the maturity stage of the company concerning each theme. Participants are asked to rate each question using an ordinal scale that varies from 1 to 4. The scale of the answer refers to the most applicable situation of the company concerning the topic. Table 3-7 presents the used scales and their meaning.

Level	Explanation
1	Discussed, no plans in short and medium-term
2	Never discussed this subject
3	Discussed, concrete plans in short and medium-term
4	Concrete actions, part of the business culture

Table 3-7: Ordinal scales used for CSR profile questions.

If the respondent selects level 1, the company discussed the topic but decided not to implement any short and medium-term action. If the respondent selects level 2, it means that the company did not have the opportunity to discuss the issue. If the respondent assigns level 3, the company addressed the subject and has concrete plans to implement it in the short and medium term. When level 4 is selected, the company has already implemented actions, and they are part of their organisational culture.

These questions were used to identify the level to which organisations address each subject in their activities. Lozano et al. (2008) concluded that the optimum number of answer alternatives is between four and seven elements. With fewer than four options, the reliability and validity decrease, and from seven choices onwards, psychometric properties of the scale scarcely increase further. It is known that Likert scales are, in general, odd-numbered scales. As a side-effect, a typical Likert scale with five categories could increase the risk for respondents to select a neutral (in-the-middle answer). We wanted to make sure that respondents select one specific answer, avoiding a neutral middle category. Thus, our Likert scales have four categories.

Before the pre-testing, the instrument was translated from Portuguese to French to fulfil the survey using their official languages. A French-language lecturer of the international department of the university revised the French version, aiming at ensuring that the meaning keeps the same after the translation. Since the native language of the researcher is Portuguese, a text review was skipped for the Brazilian Portuguese survey.

A pre-test was carried out by applying the questionnaire to three companies to increase the effectiveness of the instrument. The survey was sent to voluntary companies. After receiving their comments, some amendments were introduced and send back to their evaluation. All companies gave valuable feedback, and some questions were corrected and adjusted.

The Qualtrics Online Survey Software (Qualtrics, 2020) was used to design the digital version of the survey. This tool enables the creation of sophisticated surveys that can be used on different devices like desktop browsers, tablets and mobile applications. It also offers additional reporting and dashboards, which can be used for the preliminary analysis of answers. The questionnaire was configured such that a survey cannot be submitted twice by the same network IP address.

Some companies preferred answering the survey using the printed version. For this type of survey, other fields were added, asking for the starting and ending time of the survey as well as the contact information of the respondent in case of legibility doubts.

3.2.3.2 Data Collection

Questionnaires were sent only to one representative (also decision-maker). We ensured that only the sampled individuals are posting the answers. They received the invitation to participate, accompanied by a cover letter, the purpose of the research, and instructions to fulfil the survey, as can be seen in Appendix B and Appendix C.

To increase the response rate of our participants, direct contact with decision-makers and follow-up mailing was conducted. As mentioned previously, the option to answer the questionnaire electronically or using paper was given to respondents. They were free to refuse to participate in the study, and partially completed questionnaires were excluded from the analysis.

After the closing date, 70 questionnaires were answered, representing a response rate of 40%. From the successful answers, a total of 12 incomplete responses were excluded. The "key informant method" (Campbell, 1955) was used as an attempt to increase the reliability of responses. We assume that the decision-makers of organisations are more suitable to complete

a CSR questionnaire, and potentially be interviewed in a subsequent phase. Thus, eight respondents that do not fit with this profile have been discarded.

A total of 50 answers were considered valid, which decreased the response rate to 28%. From a total of 50 companies, 15 were small, 14 were medium, and 21 were large organisations. The service sector was represented by 27 respondents, followed by manufacturing with 12 respondents, and the commercial sector with 11 respondents.

3.2.3.3 Quantitative Analysis

Data obtained through the quantitative analysis combined with data collected during qualitative analysis could increase the reliability when visiting the proposed hypotheses. Quantitative analysis, based on survey results, gives insight concerning the relationship between the country of origin, size and CSR engagement as well as discover or match different patterns of acculturation in organisations.

The purpose of the quantitative analysis phase is to identify similarities between organisations regarding their behavioural patterns, country and organisation size. Also, we are interested in identifying the relationship between the discourse of CSR, mapped by the organisational governance and actions, by using the ISO 26000 themes as a source (ABNT, 2010). To help our investigations, a set of tools and techniques used in descriptive and inferential statistics have been employed.

The survey data was exported from the Qualtrics tool to the Microsoft Excel format. These results were imported to the Statistical Package for the Social Sciences (SPSS, 2020), used to compute univariate and multivariate statistics. For the univariate analysis, a descriptive analysis was performed to identify the basic features of the collected survey. The dimensions were calculated, being the average of all scores obtained in each group of questions.

For the multivariate analysis, a hierarchical cluster analysis was conducted, aiming at grouping and classifying organisations according to their acculturation pattern concerning CSR engagement. During the execution, companies are hierarchically allocated to groups in different stages, and the result is a classification tree.

Ward's method used to calculate the similarity between clusters was used. According to (Hair et al., 2014), Ward's method consists of a hierarchical grouping procedure in which the similarity measure used to join groupings is calculated as the sum of squares between the two groupings made over all variables. This method tends to result in roughly equal size groupings due to its minimisation of internal variation. At each stage, the two groups that present the smallest increase in the global sum of squares are combined.

Then a discriminant analysis was performed to confirm the groups. According to Khattree & Naik (2012), this is a multivariate statistical technique that studies the separation of objects from a population into two or more classes. It is a linear combination of original characteristics known by producing the maximum separation between two populations.

Finally, to analyse the relationship between corporate governance and CSR actions, correlation analysis and linear regression analysis techniques were used. Correlation analysis aims to measure the degree of relationship between variables. Regression analysis establishes a dependency relationship between the variables and develops methods to estimate, based on a sample of data, the parameters that characterise this relationship. More specifically, it measures the degree of influence of one variable over another.

3.2.4 Qualitative research

The objective of this phase is to get an in-depth understanding of the findings discovered in the quantitative analysis. As stated by Zamanou & Glaser (1994), the reliability of the research can be improved by combining the "specificity and accuracy of quantitative data with the ability to interpret idiosyncrasies and complex perceptions, provided by qualitative analysis".

In this phase, we adopted the multiple-case study approach. Case studies are widely used in organisational studies and across social sciences. According to Yin (2014), the need for case studies comes from the desire to understand complex social phenomena. He emphasises that case studies seem to be the preferred strategy when "how or "why" questions are being posed when the investigator has little control over events, and when the focus is on a contemporary phenomenon within some real-life context. In the context of this work, it is still a challenge to understand how acculturation shapes CSR.

Yin enlists six possible sources of evidence for case studies: interviews, documents, archival records, direct observation, participant-observation, and physical artefacts. In this research, we are using two sources of information: interviews and documents. Different sources of evidence improve the validity of the study, with data converging in a triangulating fashion. The remaining sections describe how data will be selected, collected and analysed.

3.2.4.1 Semi-structured Interview

An interview guide was developed to ensure that all relevant topics have been addressed during the interview. A set of recommendations proposed by Yin (2014) have been taken into account, and can be summarised as follows:

- Using an accessible vocabulary to interviewees.
- Avoiding biased or leading questions that restrict the choices of the interviewee.
- Favoring simple and short questions.
- Favoring open questions.
- Avoiding closed questions that lead to yes or no answers.
- Placing sensitive questions at the end of the interview, allowing more time to build trust between the researcher and the interviewee.

A list of topics has been sent to the interviewees before the interview. These themes were proposed after the quantitative step (see Appendix F and Appendix G):

- Organisational Governance.
- Human Rights.
- Fair Operating Practices.
- Consumer Issues.
- Community Involvement and Development.
- Labour Practices.
- Environment.

3.2.4.2 Data Collection

Interviews were held with upper management members and carried out from March and May of 2018. Each interview lasted approximately one hour and followed a semi-structured format. Semi-structured interviews are characterised “by topic guides containing major questions that are used in the same way in every interview, although the sequence of the questions might vary as well as the level of probing for information by the interviewer” (Ivankova et al., 2006). This type of interview has been chosen because it allows room to explore the topics more in-depth, as well as enables interviewees to talk naturally instead of adopting a defensive approach.

A series of precautions have been adopted, following the best practices proposed by Yin, (2014).

During the interview, the researcher did not express any opinion, tried to make interviewees as comfortable and as positive as possible concerning the interview. The researcher explained that the interviewees are not obliged to answer all questions. Contextual data, such as the location of the interview, date and time, and background information of the interviewee, and the perception of the interview from the researcher perspective, were also recorded.

3.2.4.3 Content Analysis

According to Yin (2014), content analysis can be defined as “the study of recorded human communications. It is essentially a coding operation, with coding being the process of transforming raw data into a standardized form”.

In this phase, the content analysis consists of four steps: First, the interviews were listened, and parts of the interview considered relevant were translated from French and Portuguese to English. Each interview was heard at least three times to make sure that essential issues were considered. All resulting texts were checked for accuracy, making sure that the generated manuscript is semantically correct. The manuscript was saved in a text document that is maintained confidential and used only for research purposes.

The second step of the content analysis was dedicated to tracking information on the alignment between CSR actions and organisational governance. To do so, the codified interview was studied, and relevant answers were grouped by each CSR theme used to structure the interview. Quotes were grouped by CSR themes. This process of organisation of text by a specific theme is called coding. Coding can be defined as collecting and segmenting sentences into categories and labelling those categories with a recognizable term (Creswell, 2018). Two techniques were used: word count and KWIC (Keywords in Context). As mentioned by (Bernard et al., 2017), word count and word lists are limited, taking words out of their original context. To overcome this limitation, KWIC was employed during this step. This approach consists of identifying significant words or phrases in the first moment and subsequently searching and organising all sentences using these terms.

The third step is dedicated to the triangulation of the interview data. According to Wisdom & Creswell (2013), the term triangulation refers to the practice of using multiple sources of data or multiple approaches to analyzing data to enhance the credibility of a research study. Here, the objective is data triangulation - finding evidence that corroborates with the information given by the interviewees. Thus, every quote used in the discussion will be accompanied by the sources that confirm such statements or part of the statement. Used sources were sustainability reports and institutional portals.

The fourth and final step was dedicated to correlating the interviewee's answers and the labelled acculturation state for CSR of the underlying company.

3.2.5 Hypotheses

The research objectives were translated directly into a set of testable hypotheses, which create a conceptual framework for the empirical analysis:

H1 Brazilian and French organisations might present distinct engagement behaviours concerning the adoption of CSR.

H2 The size of the company (small, medium, large) affects the level of CSR engagement.

H3 CSR governance has a direct influence over CSR actions.

H4 Companies can follow a pattern of acculturation in relation to CSR governance and CSR actions.

Figure 3-2 illustrates the steps conducted during the research. Both quantitative and qualitative analysis generates findings that are used to visit the research hypotheses. As can be seen in the diagram, hypotheses are validated in two moments: right after the quantitative analysis, where part of hypotheses are confirmed or rejected based on statistical tests, and in a subsequent moment after the qualitative analysis, where the last hypothesis is revalidated by using all produced findings.

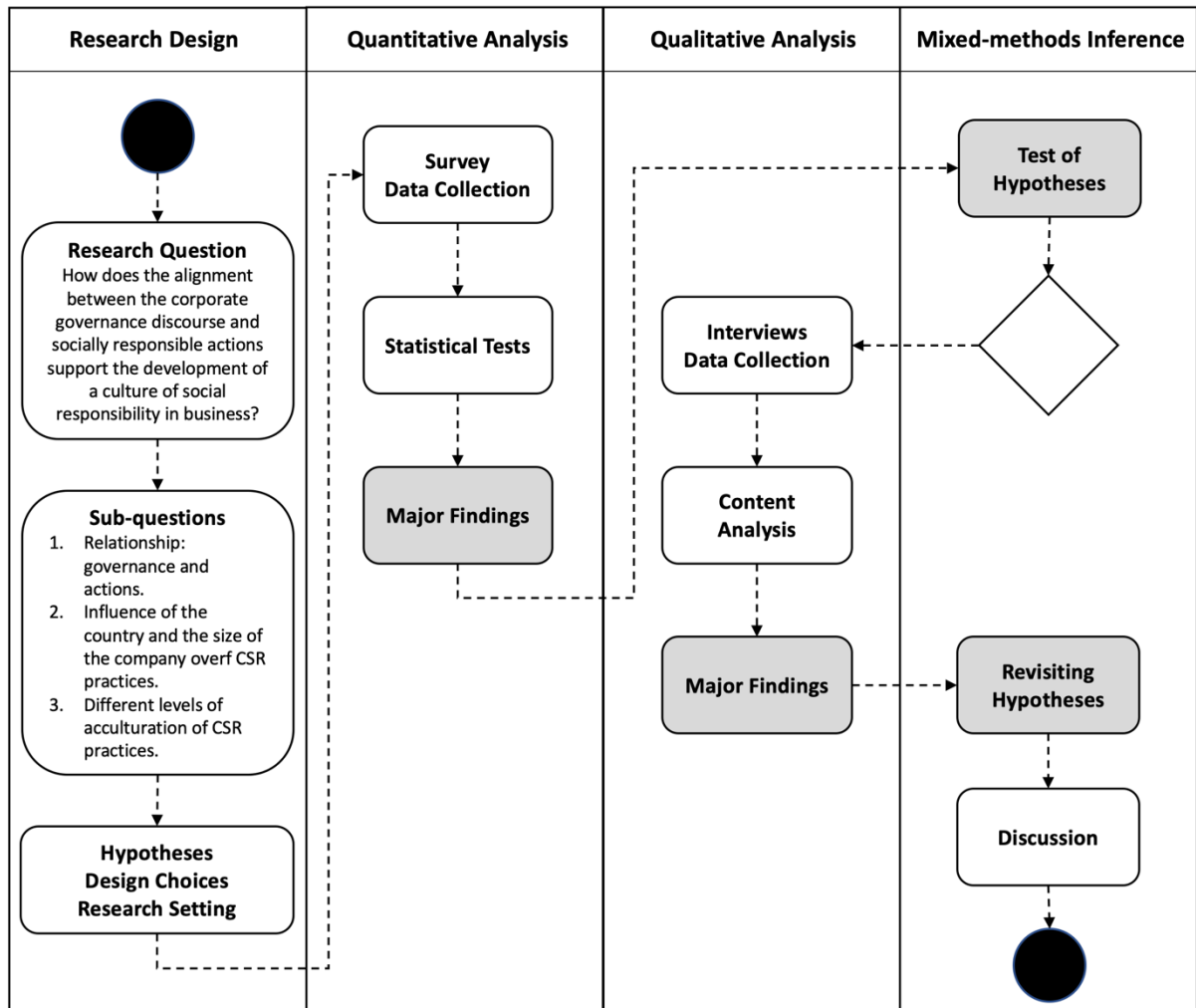


Figure 3-2: Research Setting.

3.3 Summary

This research used a mixed-methods approach, more precisely following a sequential method. A survey has been chosen as a data collection mechanism for quantitative analysis. It resulted in 50 responses from companies in different sectors and sizes. The quantitative part aimed at analysing the following topics:

- The relationship between the country of origin and CSR performance.
- The relationship between the size of the company and CSR performance.
- The degree of the influence of CSR governance over CSR actions.

- Discovering acculturation patterns of companies concerning CSR engagement and level of awareness.

Then, semi-structured interviews and document analysis were used during qualitative research. The objective of this phase was to get more in-depth knowledge of the findings discovered in the quantitative analysis, as well as validate the sources to increase the reliability of the study results. A sample of 4 companies was chosen from the survey sample.

The upcoming chapters are dedicated to analysing quantitative and qualitative data, followed by a discussion of the conducted research.

Chapter 4 Results from the Quantitative Analysis

“One needs to be able to view things within a context. It is not the quantity of information, nor the sophistication in Maths that can bring, on their own, a pertinent knowledge, but the capacity to put knowledge in context.”
Edgar Morin

This chapter uses quantitative tools and techniques to identify common characteristics of organisations concerning the adoption of socially responsible practices. A survey has been chosen as a technique for data collection and statistical tools as a technique to analyse data. In applied statistics, univariate analysis is the simplest form of data analysis where the data being analysed contains only one variable. As mentioned by Boslaugh (2012), computing descriptive statistics is a preliminary step, describing the data and find patterns that exist within it. Boslaugh mentions that it “is a common practice to begin an analysis by examining graphical displays of a data set and collecting descriptive statistics to get a better sense of the data to be analysed”.

Multivariate statistics, on the other hand, are the descriptive methods used to process any number of variables simultaneously. The objective is to go beyond the study of one or two variables (Baccini, 2010). The multivariate analysis provides a more accurate depiction of the behaviour of highly correlated data. There are numerous tools used in multivariate analysis, from descriptive statistics to exploratory data analysis, and onwards to quantitative regression models. Both techniques of univariate and multivariate analysis will be useful to give insights and directions to perform the qualitative analysis.

4.1 Univariate Analysis

This section is focused on the unidimensional descriptive analysis of the survey sample. The underlying sample is the set of answers collected from 50 respondents from different countries, sizes and sectors. The ISO 26000 themes have been used as a basis to design the questionnaire.

Thus, the univariate analysis will be presented by theme, exploring primary statistical data such as mean values, kurtosis, skewness, and the frequency of responses per country, size and sector. The set of findings are summarised at the end of the section. These findings have been used as a basis to proceed with the multivariate analysis.

4.1.1 Organisational Governance

Table 4-1 presents descriptive statistics for variables related to organisational governance. There were no variables with missing values, having a total of 50 samples. Moreover, all variables presented minimum and maximum values of 1 and 4 respectively, within a range of 3.

The table also presents the standard deviation, skewness and kurtosis values per variable. Concerning the skewness values, this variable could vary from -1 and 1. The skewness is an indicator of how the distribution can deviate from normal. In a skewed distribution, the most frequent scores are clustered at one end of the scale. Skewness values can be positive (the frequent scores are clustered at the lower scores) or negative (the frequent scores are clustered at the higher scores). These skewness values suggest that some variables may not be normally distributed (Field, 2013).

	Mean		Std. Deviation	Variance	Skewness		Kurtosis	
		Std. Error				Std. Error		Std. Error
G1A – Services dedicated to CSR and SD	2.68	.155	1.096	1.202	.003	.337	-1.411	.662
G1B – CSR incorporated into systems and processes	2.74	.133	.944	.890	-.205	.337	-.845	.662
G1C – Culture of socially responsible management	2.82	.148	1.044	1.089	-.297	.337	-1.149	.662
G1D – CSR embedded to the values of the organisation	3.02	.141	1.000	1.000	-.552	.337	-.908	.662
G1E – Training and development on CSR and SD	2.50	.138	.974	.949	.345	.337	-.936	.662
G1F – CSR incorporated into the organisation strategy	2.86	.146	1.030	1.062	-.408	.337	-1.001	.662
G2A – CSR due diligence: risk and impact analysis	2.80	.143	1.010	1.020	-.198	.337	-1.149	.662
G2B – CSR due diligence: effectiveness of practices	2.68	.138	.978	.957	.015	.337	-1.089	.662
G3A – CSR reports: favourable results	2.50	.129	.909	.827	.509	.337	-.724	.662
G3B – CSR reports: challenges and actions	2.50	.119	.839	.704	.540	.337	-.488	.662
G4A – Internal control, ethics and compliance program	3.16	.144	1.017	1.035	-.819	.337	-.650	.662
G4B – Assessment of ethical behaviour of employees	2.72	.131	.927	.859	-.042	.337	-.936	.662
G4C – Denouncing unethical behaviour	2.84	.163	1.149	1.321	-.346	.337	-1.392	.662
G4D – Assessment of ethical behaviour standards	2.54	.157	1.110	1.233	.175	.337	-1.361	.662

Table 4-1: Descriptive statistics for variables denoting governance (G).

Looking at the means, one can start with a variable related to management strategies group (G1). It can be observed that the score related to CSR embedded into the mission, vision and

values of the organisation (item G1D) is 3,02. Note that 68%, 34 respondents assigned the higher stages 3 and 4. One can confirm this cluster of high-score answers by observing the negative skewness value of -0.552. The explanation for the negative skewness is the fact that independently of the size of the organisation, many of respondents selected level 3, indicating that the management team did not implement yet, but have plans to incorporate CSR into their core values in the future.

Figure 4-1 illustrates the results of this variable according to the organisation size. There is a direct correlation between the size of the organisation and the assigned level concerning the mission, vision and values. A total of 7 out of 15 respondents of small organisations never discussed this topic. This number is reduced to 5 out of 14 respondents for medium-sized companies. This lowest level does not even appear for respondents of larger companies. (Loucks et al., 2010) states that small companies might have problems in implementing governance mechanisms and follow CSR instruments due to lack of resources in contrast with organisations with financial support and resources to implement their practices.

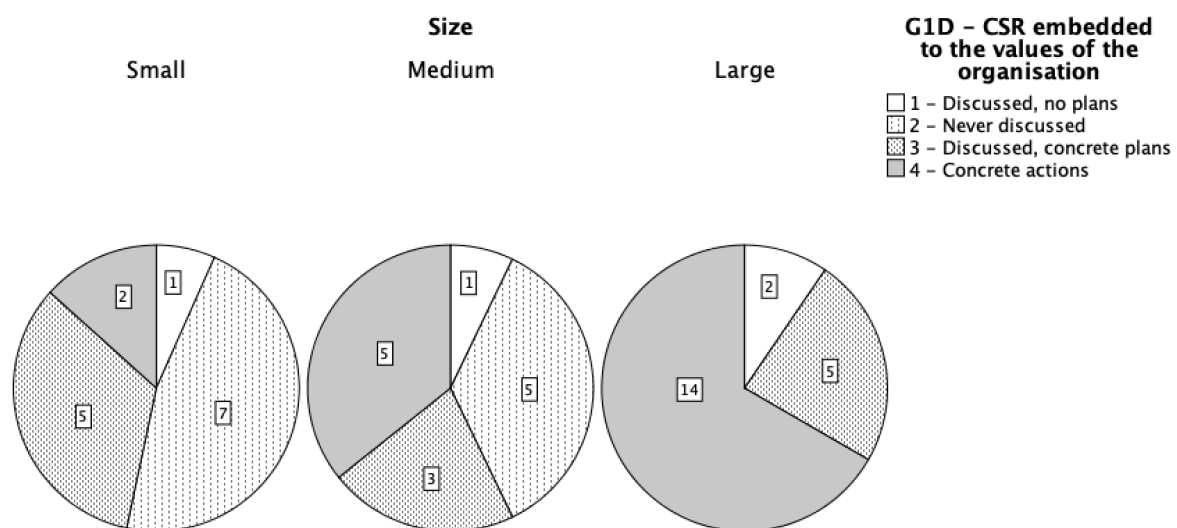


Figure 4-1: CSR embedded into the values of the organisation by size by size.

The average score of training and development initiatives concerning CSR (G1E) was 2,5 out of a maximum of 4, below the average, which could indicate the lack of training and preparation of the management team. Looking at the frequencies of this variable, one can observe that 24 respondents, almost half of respondents, selected option 2 (we never discussed this subject

before). The positive skewness value of 0,345 also confirms this asymmetrical distribution and a left-hand-side cluster.

The items related to the publication of reports of sustainability (items G3A and G3B), together with training and development initiatives (item G1E) have the least significant values of 2,5. This can be confirmed by the positive skewness value of 0,509, 0,540 and 0,345 respectively. Normally, large organisations have a department dedicated to CSR and this item should have a greater performance on answers G3A, G3B, and G1E. On the other hand, small companies might present other types of evidence of governance practices, and not only by periodic CSR reports. Thus, qualitative analysis for this subject might be useful to get more evidence.

The score related to internal control, ethics and compliance (item G4A) was 3,16 out of a maximum of 4, which could indicate a common effort towards more control mechanisms. The skewness value of -0,819 is an indication of an asymmetrical distribution towards higher scores.

4.1.2 Human Rights

Descriptive analysis can help understanding how respondents of different countries and sizes address this subject in their business practices. Table 4-2 shows descriptive statistics for the variables that measure how the organisation address human rights in their business practices. There were no variables with missing values, having a total of 50 samples. Moreover, all variables presented minimum and maximum values of 1 and 4 respectively, within a range of 3. The table also presents the standard deviation, skewness and kurtosis values per variable.

	Mean		Std. Deviation	Variance	Skewness		Kurtosis	
		Std. Error				Std. Error		Std. Error
D5A – Policies to prevent discriminatory practices	3.24	.123	.870	.758	-.497	.337	-1.512	.662
D5B – Channels to report discriminatory practices	2.64	.153	1.083	1.174	-.026	.337	-1.314	.662
D5C – Programs to promote diversity and non-discrimination	2.50	.115	.814	.663	.708	.337	-.407	.662
D5D – Recruitment strategies to include vulnerable groups	2.48	.144	1.015	1.030	.361	.337	-1.032	.662
D5E – Promotion of diversity and non-discrimination	3.06	.132	.935	.874	-.435	.337	-1.076	.662
D5F – Program for including people with disabilities	2.94	.135	.956	.915	-.168	.337	-1.363	.662
D5G – Accessibility projects for people with disabilities	2.86	.151	1.069	1.143	-.336	.337	-1.224	.662
D5H – Policies encouraging the employment of people over 45 y.o.	2.90	.135	.953	.908	.059	.337	-1.647	.662
D5I – Policies offering work to former detainees	1.98	.083	.589	.347	1.253	.337	4.860	.662
D6A – Organisation statement against any form of discrimination	3.46	.132	.930	.866	-1.541	.337	1.128	.662
D6B – Periodical racial equality assessment	2.24	.116	.822	.676	.898	.337	.537	.662
D7A – Periodical gender equality assessment	2.64	.142	1.005	1.011	.289	.337	-1.283	.662
D7B – Equal opportunities for men and women	3.20	.137	.969	.939	-.701	.337	-.971	.662
D7C – Promotion of women leadership	2.62	.137	.967	.934	.422	.337	-1.196	.662
D7D – Community programs to promote women	2.48	.119	.839	.704	.822	.337	-.404	.662
D7E – Equal rights between man and woman for wages and benefits	3.18	.133	.941	.885	-.529	.337	-1.326	.662
D7F – Programs against violence and sexual harassment	2.84	.132	.934	.872	.019	.337	-1.315	.662
D7G – Clear procedures in cases of domestic violence	2.22	.092	.648	.420	1.631	.337	2.892	.662

Table 4-2: Descriptive statistics for variables denoting human rights (D).

Looking at the mean numbers, the score of variable D6A related to the presence of a statement against any form of discrimination was 3,46 out of 4. This is the highest average score of all variables. The skewness value of -1.541 is also an indication of clusters at the highest scores. Looking at frequencies, 41 out of 50 respondents assigned levels 3 (concrete plans to implement) and 4 (already implemented).

The average score of variable D5I, related to initiatives to include former detainees had the worst performance with the value of 1,98 out of 4. The skewness value of 1.253 also confirms a cluster of answers at the lowest score. The kurtosis value of 4.860 indicates a pointy distribution. To recap, “kurtosis refers to the degree to which scores cluster at the ends of the distribution (known as the tails) and this tends to express itself in how pointy a distribution is” (Field, 2013). More specifically, “A distribution with positive kurtosis has many scores in the tails (a so-called heavy-tailed distribution) and is pointy. This is known as a leptokurtic distribution. In contrast, a distribution with negative kurtosis is relatively thin in the tails (has light tails) and tends to be flatter than normal” (Field, 2013). Figure 4-2 presents the histogram of this variable. It shows how answers are concentrated in score 2 (we never discussed this subject before).

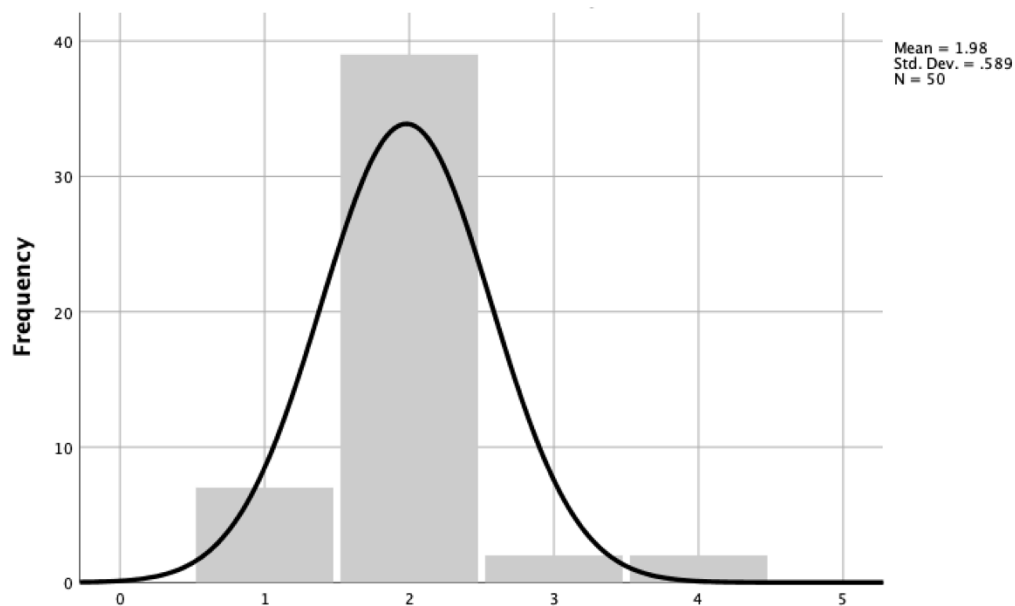


Figure 4-2: Frequencies of the variable for opportunities to former detainees (D5I).

The variable D5D is related to recruitment and promotion strategies to include vulnerable groups. The average score was 2,48 out of 4, which is lower than the average score of the whole theme. Looking at frequencies, more than half of respondents (31 out of 50) selected the lowest levels 1 and 2. In practical terms, these organisations do not have any program to address this aspect, and in the worst case, they discussed and did not have any plans to implement it. To ensure a balance between discourse and practice, this variable should have a positive correlation with D6A (fighting against any type of discrimination). However, it was not the case. The variable D6A presented an average score of 3,46, with 41 out of 50 respondents assigning higher scores. There is a sign that most companies are making a firm commitment against discrimination, but are not providing concrete actions, as can be seen in the performance of D5D. To get more insights, a correlation analysis, presented in the remaining sections was conducted.

While programs and actions to fight against discrimination had a low average performance, it is not the case for the creation of policies against discriminatory practices. The mean of the variable D5A was 3,2 out of 4. Looking at frequencies, 36 out of 50 respondents assigned higher levels 3 (concrete plans to implement) and 4 (already implemented) for this topic.

Among 18 questions dedicated to investigating evidence of programs and actions, only 4 have an average score above 3. It is an indication that many subjects are not yet addressed by the organisation or it deliberately decided to not implement it. The following actions had low scores:

- Recruitment strategies to include vulnerable groups.
- Policies offering work to former detainees.
- Periodical racial equality assessment.
- Community programs to promote women.
- Clear procedures in cases of domestic violence.

The variable D7B address actions to guarantee equal opportunities to men and women. The mean was 3,20 out of 4. The skewness value indicates a cluster of answers towards the highest scores. Figure 4-3 presents the distributions of answers per country. A total of 18 out of 25 Brazilian participants selected higher scores. Around the same amount 17 out of 25 French participants selected higher scores. Organisations in both countries presented an equivalent distribution of answers.

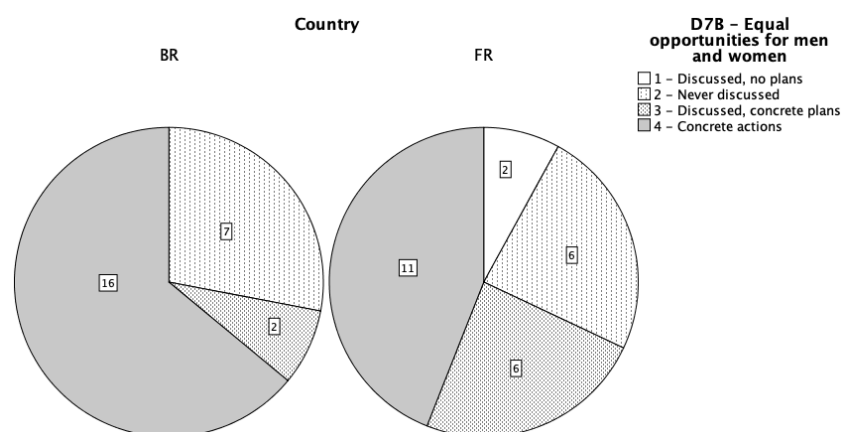


Figure 4-3: Distribution of answers for equal gender opportunities per country (D7B)

4.1.3 Fair Operating Practices

Table 4-3 present descriptive statistics of variables denoting how the organisation address their operating practices. There were no variables with missing values, having a total of 50 samples.

Moreover, all variables presented minimum and maximum values of 1 and 4 respectively, within a range of 3.

	Mean		Std. Deviation	Variance	Skewness		Kurtosis	
		Std. Error				Std. Error		Std. Error
O8A – Policy and ethics guideline for gifts & gratuities	2.96	.148	1.049	1.100	-.360	.337	-1.319	.662
O8B – Policy prohibiting favouritism of employees	3.06	.152	1.077	1.160	-.532	.337	-1.284	.662
O8C – Anti-bribery and corruption policy	2.88	.153	1.081	1.169	-.156	.337	-1.562	.662
O8D – Procedures against fraud and corruption	3.00	.140	.990	.980	-.263	.337	-1.462	.662
O8E – Preference over local service providers and suppliers	2.86	.148	1.050	1.102	-.260	.337	-1.282	.662
O8F – SR procedures for the selection of suppliers	2.76	.136	.960	.921	.076	.337	-1.253	.662

Table 4-3: Descriptive statistics for variables denoting fair operating practices (O).

One variable deal with formal procedures to declare gifts and gratuities from customers and suppliers (variable O8A). The mean of this variable was 2,96 out of 4. A total of 30 out of 50 (60%) of the organisations have concrete plans or actions to implement a procedure. The remaining 20 out of 50 (40%) declared that having never discussed this subject or not having plans to address the topic.

Another variable investigates if the organisation has a formal statement against any direct or indirect favouring (variable O8B). The mean of this variable was 3,06 out of 4. More than half of the respondents (26) have concrete actions to address this subject.

However, 24 out of 50 (48%) respondents did not discuss or did not want to create anti-bribery and corruption policies and procedures (variable O8C). Looking at frequencies, one can observe a direct relationship between the awareness of the subject and the size of the organisation, as can be seen in Figure 4-4. A total of 10 out of 15 (67%) organisations declared not having discussed or do not have plans to address this issue for small organisations. The same behaviour can be observed for medium-sized organisations: A total of 11 out of 14 organisations assigned lower stages 1 and 2. On the other hand, one can note a significant reduction of frequencies for large companies. A total of 5 out of 23 (22%) respondents declared not having discussed this topic or plan to implement it. None of the larger companies selected the lowest score.

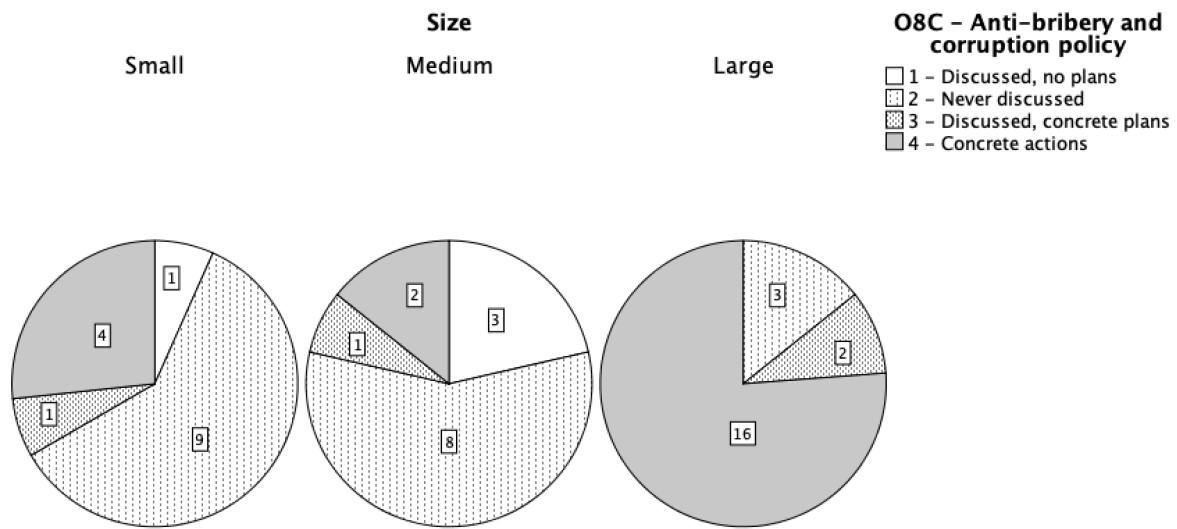


Figure 4-4: Frequencies of anti-bribery and corruption procedures per size (O8C).

4.1.4 Consumer Issues

Table 4-4 presents descriptive statistics of variables related to this theme. There were no variables with missing values, having a total of 50 samples. Moreover, all variables showed minimum and maximum values of 1 and 4, respectively, within a range of 3.

	Mean	Std. Error	Std. Dev.	Var	Skewness	Std. Error	Kurtosis	Std. Error
C9A – Issuing invoices even if the consumer does not request them	3.42	.131	.928	.861	-1.1	.337	-.48	.662
C9B – Publicly available complaints database	2.44	.128	.907	.823	.869	.337	-.48	.662

Table 4-4: Descriptive statistics for variables denoting consumer issues (C).

The first variable deals with a fundamental procedure of invoice issuing (variable C1A). More specifically, the respondent is asked if invoices are issued even if consumers do not request it. The mean of 3.42 out of 4 indicates higher scores. Looking at frequencies, one can observe that 35 out of 50 (70%) respondents always issue invoices. The negative skewness value also indicates the presence of clusters around the higher scores.

The second variable (C1B) asks respondents if they have a public database of complaints. The mean was 2,44 out of 4, a value below the average score. The positive skewness also indicates a presence of clusters around the lower scores. One can observe the frequency of answers per

company size in Figure 4-5. There is no direct relationship between the score and the size of the company for this topic. We are considering this poor performance during our qualitative analysis, investigating possible causes for these low scores. One of the suspicious is the breach that open complaints might have a direct impact on the company image and privacy-related consequences (e.g., GDPR).

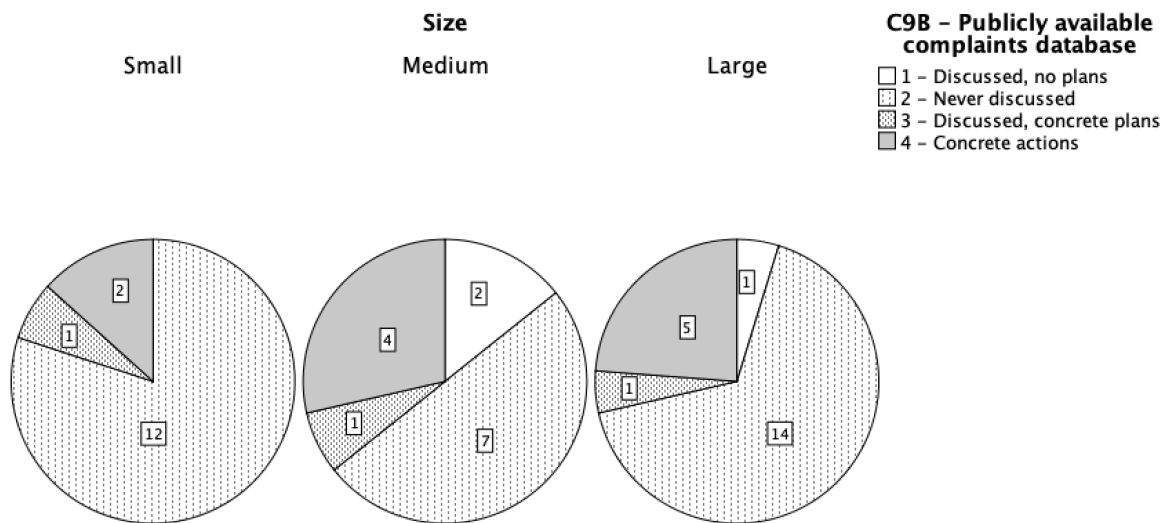


Figure 4-5: Availability of public complaints database (C9B) per company size.

4.1.5 Community Involvement and Development

Table 4-5 presents descriptive statistics of variables related to this theme. There were no variables with missing values, having a total of 50 samples. Moreover, all variables showed minimum and maximum values of 1 and 4, respectively, within a range of 3.

	Mean		Std. Dev.	Var	Skewness		Kurtosis	
		Std. Error				Std. Error		Std. Error
M10A – Relationship with local communities	3.22	.146	1.036	1.07	-.92	.337	-.587	.662
M10B – Participation in local discussions	3.04	.143	1.009	1.02	-.33	.337	-1.50	.662
M10C– Partnership with the local community	2.96	.134	.947	.896	-.22	.337	-1.29	.662
M10D – Communication channel with local communities	2.60	.137	.969	.939	.337	.337	-1.11	.662
M10E – Involvement with the formulation of public policies	2.50	.141	.995	.990	.518	.337	-1.00	.662
M10F – Involvement in the construction of public spaces	2.66	.127	.895	.800	.563	.337	-1.22	.662
M10G – Employees involved in voluntary activities	2.56	.149	1.053	1.11	.327	.337	-1.27	.662
M10H – Financial support for projects of local communities	3.12	.147	1.043	1.09	-.59	.337	-1.23	.662
M10I – Use of tax incentive for the promotion of activities	2.58	.125	.883	.779	.581	.337	-.889	.662

Table 4-5: Descriptive statistics of community involvement and development (M).

Concerning the community involvement and development (M10A), a total of 36 of the 50 organisations surveyed (70%) answered that they have concrete actions or have plans to implement, reaching an average of 3,22.

When asked about the involvement with the community in building public spaces for social participation (M10F), 29 of 50 organisations (58%) never discussed or decided not to take any action, reaching an average score of 2,66 points. The same pattern applies to item M10G, which asks if companies have initiatives to encourage employees to participate in activities to help the local community. A total of 31 out of 50 participants (62%) never discussed or decided not to take any action.

Questions M10A and M10D are strictly related. The former question asks companies if they have a relationship with the local community, and the latter asks companies about their communication channel with the community to discuss the impact of their activities. We start by analysing M10A. Here, a significant number of companies in all sectors revealed that they have concrete actions (level 4). The rejection of the topic (level 1) is not present for manufacturing and services companies, and it is not representative for the commercial sector (only one company assigned this level). However, when analysing question M10D, a discrepancy is observed if compared to the results of M10A as can be seen in Figure 4-6. The discrepancy is because if a company revealed that they have contact with the local community, and later on inform that there is no communication channel, it means that the communication

is unidirectional or inexistent. None of the answers from companies of the commercial sector has assigned concrete actions. This number increases to 26% for the services sector (7 out of 27) and reaches 50% for the manufacturing sector (6 out of 12). Further analysis, checking the discrepancy between discourse and practice is required for this topic.

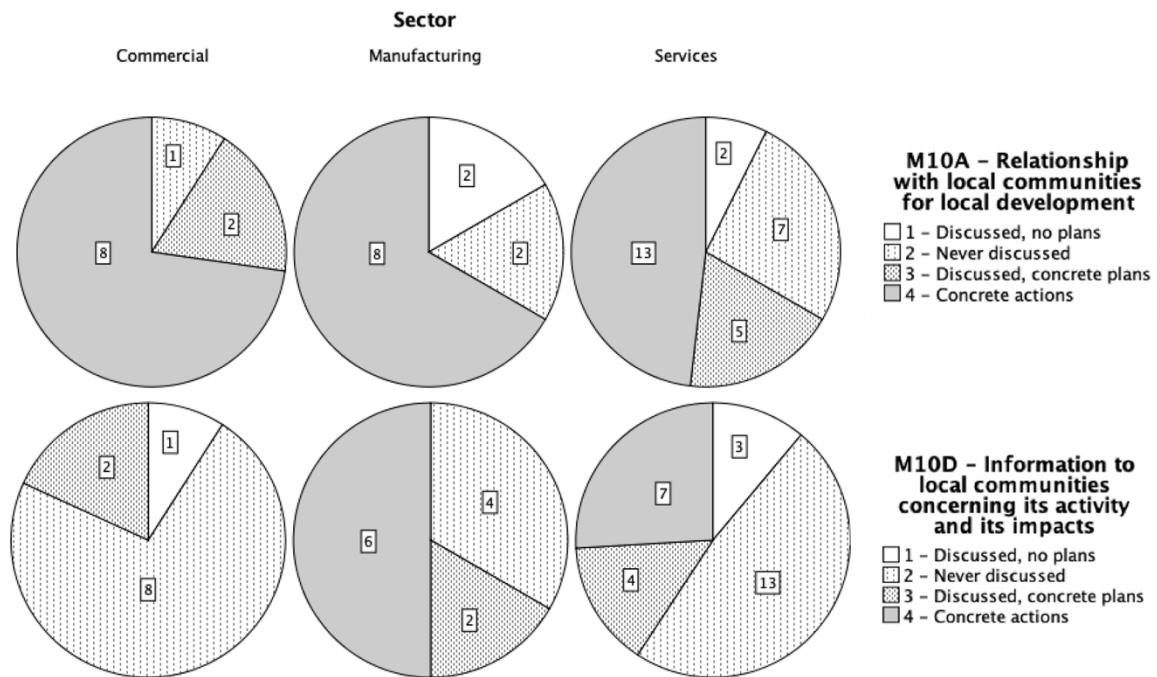


Figure 4-6: Information to local communities concerning activities per sector.

4.1.6 Labour Practices

Table 4-6 presents descriptive statistics of variables related to labour practices. There were no variables with missing values, having a total of 50 samples. Moreover, all variables showed minimum and maximum values of 1 and 4, respectively, within a range of 3.

	Mean		Std. Deviation	Variance	Skewness		Kurtosis	
	Std. Error				Std. Error	Std. Error		
T11A - SA8000 Certification	2.10	.071	.505	.255	3.168	.337	11.186	.662
T11B - Encouragement of the staff to establish a healthy lifestyle	3.00	.154	1.088	1.184	-.594	.337	-1.052	.662
T12A - Allowance of unions to act in the workplace	3.14	.148	1.050	1.102	-.621	.337	-1.227	.662
T12B - Periodical meetings with unions to hear suggestions and negotiate demands	3.10	.146	1.035	1.071	-.437	.337	-1.526	.662
T12C - Communication channel with the unions	3.02	.153	1.078	1.163	-.448	.337	-1.368	.662
T12D - Active participation of employee representatives in management committees or strategic decisions	2.88	.150	1.062	1.128	-.178	.337	-1.482	.662
T13A - Procedures involving the employee to discuss improvements of internal processes	3.18	.136	.962	.926	-.949	.337	-.106	.662
T14A - Variable compensation linked to social and environmental performance objectives	2.66	.161	1.136	1.290	-.066	.337	-1.443	.662
T14B - Transparent remuneration, benefits, and career policies	2.82	.142	1.004	1.008	-.253	.337	-1.088	.662
T14C - Surveys to measure employee satisfaction concerning salary and benefits policy	2.58	.146	1.032	1.065	.125	.337	-1.178	.662
T15A - Program for the prevention and treatment of addictions	2.32	.123	.868	.753	.878	.337	.078	.662
T15B - Program for the inclusion of HIV-positive people	2.16	.066	.468	.219	3.043	.337	8.830	.662
T15C - Promotion of physical exercises during working hours	2.46	.132	.930	.866	.675	.337	-.675	.662
T15D - Support to employees, that perform stressful functions	2.66	.130	.917	.841	.414	.337	-1.167	.662
T15E - Food and nutrition orientation program	2.30	.115	.814	.663	1.039	.337	.549	.662
T15F - Work-life balance policy that addresses work schedule and overtime issues	2.72	.137	.970	.940	.042	.337	-1.157	.662
T16A - Continuous training at all hierarchical levels	3.34	.139	.982	.964	-1.284	.337	.416	.662
T16B - Financial support for personal development for all hierarchical levels	2.54	.141	.994	.988	.404	.337	-1.074	.662
T16C - Career development consulting program	2.78	.129	.910	.828	.122	.337	-1.212	.662
T16D - Willingness to hire trainees at the end of their internship	3.46	.115	.813	.662	-1.051	.337	-.634	.662
T17A - Relocation services for dismissed workers	2.34	.113	.798	.637	1.053	.337	.468	.662
T17B - Internal recruitment procedures	2.32	.132	.935	.875	.862	.337	-.222	.662
T17C - Assessment of the turn-over rate of employee	3.18	.133	.941	.885	-.529	.337	-1.326	.662
T17D - Entrepreneurship programs	2.84	.132	.934	.872	.175	.337	-1.563	.662
T17E - Formal exit interview	3.10	.141	.995	.990	-.466	.337	-1.339	.662
T18A - Regular orientation activities, counselling and preparation for retirement	2.34	.123	.872	.760	.998	.337	.096	.662
T18B - Systematic program of internal preparation and offers opportunities to retired employees	2.30	.108	.763	.582	1.438	.337	1.253	.662
T18C - Supplementary insurance program to all its employees	2.68	.144	1.019	1.038	.331	.337	-1.453	.662
T18D - Involvement of families of employees in the process of preparing for retirement	2.14	.076	.535	.286	2.636	.337	7.714	.662

Table 4-6: Descriptive statistics for variables denoting labour practices (T).

The lowest score went from question T11A, related to the adoption of the SA8000 standard. SA8000 is an auditable certification standard that encourages organisations to develop, maintain, and apply socially acceptable practices in the workplace. Most companies declared not having this certification, computing a total of 92% or 46 respondents. Only 3 respondents, all large organisations have the certification.

Besides the poor performance on the adoption of SA8000, some questions related to the protection of employees had high scores. For example, the question related to the allowance of unions in the workplace (T12A) had a high average score of 3,14. A total of 25 companies of 50% declared having this initiative. Among the other half, 40% never discussed or deliberately did not have plans to implement it and 10% have plans to implement it. Question T12B, which deals with communication channels with unions had similar performance and distribution as can be seen in the values of skewness and kurtosis. The reason for a higher score could be the support of minimum guarantees of employees by the force of the law.

The variable T14A deals with variable remuneration based on social and environmental objectives. The overall performance was 2,66, slightly above the average. The manufacturing sector presented a better performance than other sections, with a total of 50% of companies

adopting this practice. The commerce and services sector presented 27% and 30% respectively. One of the reasons for this disparity is that manufacturing companies are more exposed to environmental concerns. Services and commerce are also exposed but not directly.

The variables related to health, safety, hygiene and working conditions (T15A to T15F) presented a low average performance and all of them presented an average score below 3 points. The distribution of answers varies according to the sector. The respondents of the industry sector presented better performance, with an average of 25% of companies with concrete actions. Next, the services sector presents 22% of companies with concrete actions. The commercial sector had the worst performance, reaching 10% of companies with concrete actions. Analysing each question, one can observe different levels of engagement per sector. For example, question T15D deals with initiatives to support employees that perform stressful functions. Respondents from the services sector pay more attention to this subject if compared to the industry and commercial sectors (a total of 33% of companies with concrete actions, in comparison with 25% and 10% of industry and commerce. One of the reasons could be that services have naturally a long-term relationship with customers and suppliers, consequently more contact hours with customers and other providers.

The variable T16B addresses the financial support to the professional development of employees. It presented a performance slightly above the average. Brazilian companies presented a higher performance, providing concrete actions to provide financial support if compared to French companies. Figure 4-7 presents the frequency of answers per country. One reason might be that Brazil occupies the 87th position of the education index, published by the United Nations (2016). France's position, on the other hand, occupies the 24th position. This gap opens up the opportunity for companies to participate in vocational education and training for their employees (Portela Souza et al., 2015).

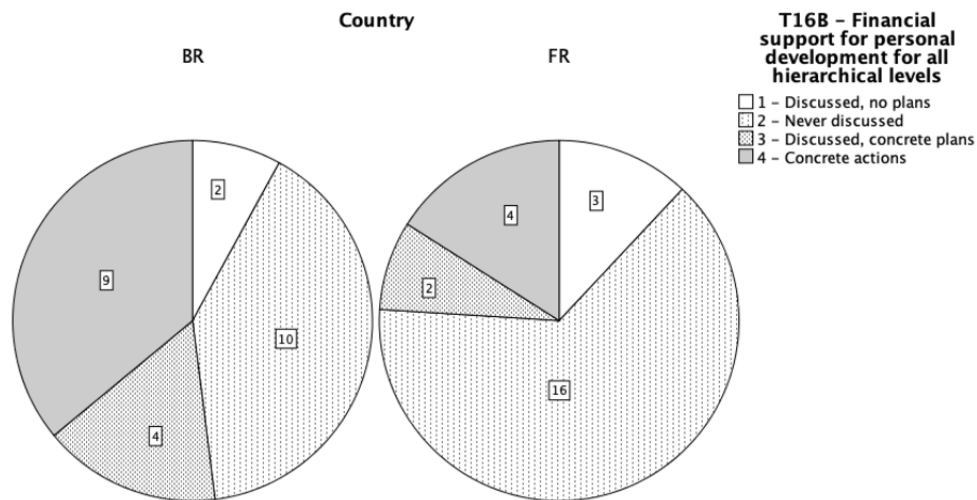


Figure 4-7: Financial Support for Personal Development per Country.

Variables from T18A to T18D deal with the preparation for retirement. These variables had a poor average performance. A total of 38 out of 50 companies (76%) declared not having discussed or are not implementing any program to prepare the employee for retirement. The same performance applies to question T18C that asks if companies offer supplementary insurance programs to employees. Brazilian companies presented a higher performance on these questions, with more companies engaged in retirement preparation initiatives, if compared to French companies. One example can be seen in Figure 4-8 showing the implementation of supplementary pension to employees per country. 56% of Brazilian respondents (14 out of 25) assigned having such a program, while only 12% (3 out of 25) French respondents offer a similar benefit. Brazil continues to occupy the lower end of the overall ranking with a low sustainability score in two pension indexes Pension Sustainability Index (Allianz, 2016), and Melbourne Mercer Global Pension Index (Mercer, 2018). In contrast, France presents a higher sustainable performance. Thus, it is expected that companies offer supplementary pension schemes in Brazil to become more competitive and attract the workforce.

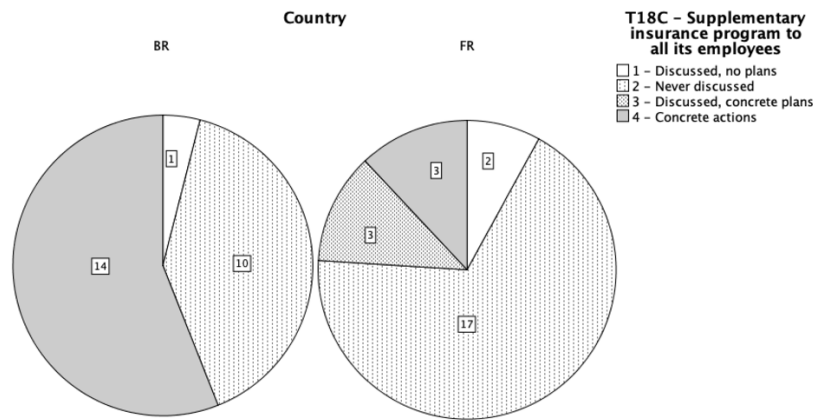


Figure 4-8: Supplementary insurance programs per country.

4.1.7 The Environment

Table 4-7 presents descriptive statistics of variables related to the environment. These variables aim at getting quantitative data concerning their actions on environment protection and the organisation's view on education and environmental consciousness. There were no variables with missing values, having a total of 50 samples. Moreover, all variables showed minimum and maximum values of 1 and 4, respectively, within a range of 3.

	Mean	Std. Error	Std. Deviation	Variance	Skewness	Std. Error	Kurtosis	Std. Error
	E19A – Environmental management plan	2.78	.135	.954	.910	.170	.337	-1.408	.662
E19B – Environmental certification (ISO 14000 family)	2.48	.141	.995	.989	.576	.337	-.951	.662
E19C – Periodic environmental impact assessment	2.64	.127	.898	.807	.441	.337	-1.063	.662
E19D – Disaster risk insurance	2.48	.129	.909	.826	.741	.337	-.654	.662
E19E – Sponsorship of environmental protection and conservation programs	2.50	.129	.909	.827	.849	.337	-.724	.662
E19F – Waste management	3.28	.140	.991	.981	-.732	.337	-1.310	.662
E19G – Efficient and responsible consumption of energy	3.26	.136	.965	.931	-.697	.337	-1.253	.662
E19H – Efficient and responsible consumption of water	3.16	.135	.955	.913	-.480	.337	-1.429	.662
E19I – Guidelines for the disposal of obsolete products	2.90	.135	.953	.908	.206	.337	-1.915	.662
E20A – Education and awareness initiatives for internal stakeholders	2.38	.099	.697	.485	1.204	.337	.749	.662
E20B – Education and awareness initiatives for external stakeholders	2.12	.079	.558	.312	2.248	.337	6.730	.662
E20C – Educational projects in partnership with NGOs	2.40	.114	.808	.653	1.063	.337	.148	.662
E20D – Internal campaigns to reduce the consumption of water and energy	2.70	.119	.839	.704	.626	.337	-1.292	.662
E20E – Internal campaigns based on 3R (Reduce, Reuse, Recycle)	2.66	.130	.917	.841	.414	.337	-1.167	.662
E20F – Internal campaigns related to responsible consumption	2.52	.132	.931	.867	.651	.337	-.859	.662
E20G – Supporting government in environmental-related campaigns	2.48	.129	.909	.826	.741	.337	-.654	.662

Table 4-7: Descriptive Statistics for Variables Denoting the Environment (E).

Question E19A asks organisations if they have an environmental management plan. Half of the respondents indicated having or are in the process of creating an environmental management plan (item E19A). When asked whether periodic assessments of environmental aspects and

impacts are carried out (item E19C), 31 respondents (62%) never discussed or decided not to take any action.

Concerning waste management (E19F), the mean value of 3,28 indicates a good score. It can be confirmed by the negative skewness value of -0,73. There is a cluster of respondents with higher scores. Also, there is a positive correlation between the size of the organisation and the performance of this variable: 86% of respondents of large companies indicated having concrete actions for waste management, while the percentage is reduced to 33% for smaller companies. The same behaviour can be observed for variables indicating concrete actions for efficient and responsible consumption of energy (E19G) and water (E19H).

Variable E19E investigates if companies are sponsors of partners of environmental protection projects. The kurtosis value of -0.72 indicates that values are well distributed. Figure 4-9 shows the distribution of responses per company size. Results indicate 9 out of 21 larger companies have concrete actions or plans to engage in environmental plans. In contrast, the amount is reduced to 2 out of 14 for medium companies, and 1 out of 15 for small companies. A question that arises is if the engagement and sponsorship of larger companies are directly related to the organisation’s effects on the environment and their reputation.

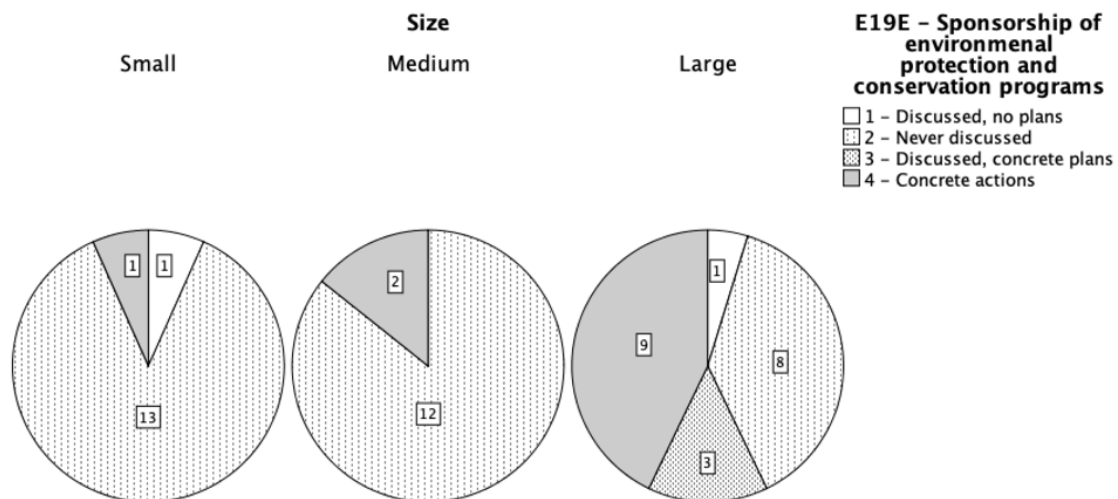


Figure 4-9: E19E: Distribution of answers per company size.

4.1.8 Major Findings

This section presented a descriptive analysis of data collected from the survey. Concerning organisational governance, the results of the survey indicated, as expected, that the level of adherence to some topics varies according to the size of the company. One example is the incorporation of CSR into the core values of the organisations. The bigger the organisation, the highest the score. The same was observed for fair operating practices: the bigger the organisation, the highest the score for practices to fight against corruption and bribery. At the same time, a disparity between the discourse and practice was observed for some organisations. The same group that confirmed embedding CSR values into the core business had poor scores for elementary subjects of CSR like the publication of reports and CSR training.

Concerning human rights, a semantic mismatch was observed. Some companies confirmed being against any type of discrimination, but do not have any mechanism to prevent and assess such behaviours. Both Brazilian and French companies have similar scores when dealing with the guarantee of equal rights for men and women.

Manufacturing companies are more inclined to deal with working conditions, community involvement and development, and environment protection. As expected, the outcomes and side-effects of the activities of their core business add more pressure to organisations to become more sensitive to these themes. Table 4-8 summarise these findings organised by theme.

Theme	Findings	Further analysis
Organisational Governance	F1 - The score of the variable “G1D - CSR embedded into the mission, vision and values of the organisations” varies according to the size of the company.	This finding can be mapped to hypothesis H2, which states that the size of the company is related to CSR engagement.
	F2 - The score of the variable “G1D - CSR embedded into the mission, vision and values of the organisations” is not aligned with scores related to training, development and publication of reports.	This finding can be mapped to hypothesis H3, which states that governance has a direct influence over the adoption of CSR actions as well as H4, which states that companies can follow a pattern of acculturation concerning the discourse on CSR practices.

Human Rights	F3 - The scores of variables “D5D – Promotion of diversity and non-discrimination” and “D6A – Fight against any type of discrimination” are not synchronised. There is an indication that most companies are making a firm commitment against discrimination but are not providing concrete actions.	This finding can be mapped to hypothesis H4, which states that companies can follow a pattern of acculturation in relation to the discourse on CSR practices.
	F4 - Brazilian and French companies have similar performance when dealing with initiatives to guarantee equal opportunities to men and women (D7B).	This finding can be mapped to hypothesis H1, which states that Brazil and France might present distinct engagement behaviours concerning the adoption of CSR.
Fair Operating Practices	F5 - Initiatives to fight against bribery and corruption varies according to the size of the company (O8C). The bigger the company, the higher the score.	This finding can be mapped to hypothesis H2, which states that the size of the company is related to CSR engagement.
Community Involvement and Development	F6 - The manufacturing sector is more inclined to address question M10D, which asks about the existence of a communication channel with the community to discuss the impact of their activities in the community.	This finding can be mapped to hypothesis H4, which states that companies can follow a pattern of acculturation in relation to the discourse on CSR practices.
Labour Practices	F7 - The manufacturing sector had a better score for health, safety, hygiene and working conditions if compared to services and commerce. Variables range from T15A to T15F.	This finding can be mapped to hypothesis H4, which states that companies can follow a pattern of acculturation in relation to the discourse on CSR practices.
	F8 - Supplementary pension scheme (T18C) varies for Brazilian and French companies. French respondents presented better performance.	It was expected and it is not linked to any hypothesis. The rationale is that “Brazil continues to occupy the lower end of the overall ranking with a low sustainability score” in two pension indexes Pension Sustainability Index (Allianz, 2016), and Melbourne Mercer Global Pension Index (Mercer, 2018). In contrast, France presents a higher sustainable

		performance. Thus, it is expected that companies offer supplementary pension schemes in Brazil to become more competitive and attract the workforce.
	F9 - Manufacturing companies are more sensitive to the subject covered by the variable T14A. This variable deals with variable remuneration based on social and environmental objectives.	This finding can be mapped to hypothesis H4, which states that companies can follow a pattern of acculturation concerning the discourse on CSR practices.
	F10 - Brazilian companies presented higher scores if compared to French companies, when asked about financing the education of employees.	It was expected and it is not linked to any hypothesis. The rationale is that Brazil occupies the 87 th position of the education index, published by the United Nations (United Nations, 2016). France's position, on the other hand, occupies the 24 th position. This gap opens up the opportunity for companies to participate in vocational education and training for their employees (Portela Souza et al., 2015).
Environment	F11 - Larger companies that have a direct impact on the environment are inclined to engage in sponsorship of environmental projects. Such initiatives should be evaluated in more detail to understand their real motives. More specifically, if they are part of the strategy of the company, if they are implemented for legitimacy purposes, or if they are adopted symbolically.	This finding can be mapped to hypothesis H4, which states that companies can follow a pattern of acculturation concerning to the discourse on CSR practices.

Table 4-8: Summary of findings obtained from the descriptive analysis.

4.2 Multivariate Analysis

The multivariate analysis uses descriptive methods used to process any number of variables simultaneously. The objective is to go beyond the study of one or two variables (Baccini, 2010). In this section, the results of the multivariate analysis are presented, aiming at finding evidence to support or not the proposed hypotheses. The section is structured as follows: first, a robustness check of all variables is performed. Next, some statistical tools are selected, followed by the explanation of how these statistical tools were used, organised by hypothesis.

4.2.1 Robustness check

In this second iteration of quantitative analysis, we are interested in getting more insights into our hypotheses. To do so, we selected the following variables: governance, human rights, fair operating practices, consumer issues, community involvement and development, labour practices, and environment. These variables are the aggregate score of questions that belong to the respective group as explained in the methodology section.

The Cronbach alpha test was used to assess the consistency of variables (Nunnally, 1978). All variables, except one (i.e. consumer issues) presented values greater than 0,70, which is considered an adequate Cronbach's alpha value (Morgan et al., 2019). One of the reasons for the low value of Cronbach alpha for consumer issues is the fact that the number of evaluated items is small (two items). Due to the great importance of this dimension, we are keeping consumer issues, even though the alpha value is lower than the recommended threshold. Table 4-9 presents the list of variables and their respective alpha values. The complete list of variables per dimension can be seen in Appendix H.

Dimension	Alpha	Items
Organisational Governance	0,915	14
Human Rights	0,886	18
Fair Operating Practices	0,819	6
Consumer Issues	0,500	2
Community Involvement and Development	0,858	9
Labour Practices	0,883	29
Environment	0,916	21

Table 4-9: Cronbach alpha values per variable.

4.2.2 Choosing Statistical Tests

Table 4-10 presents the hypotheses, which statistical test have been chosen and used variables.

Hypothesis		Statistical Tools	Variables
H1	Brazilian and French companies might present distinct engagement behaviours concerning the adoption of CSR.	Correlation Analysis	Country Organisational Governance CSR Actions
H2	The size of the company is related to the CSR engagement	Correlation Analysis	Organisation Size Organisational Governance CSR Actions
H3	The governance has a direct influence over CSR actions.	Regression Analysis Dispersion Diagram	Organisational Governance CSR Actions
H4	Companies follow a pattern of acculturation concerning the CSR discourse and CSR practices.	Cluster Analysis Discriminant Analysis	Organisational Governance Human Rights Fair Operating Practices Consumer Issues Comm. Involvement and Dev. Labour Practices Environment

Table 4-10: Summary of hypothesis, statistical tests, and variables used.

Hypothesis H1 state that Brazilian and French companies have distinct engagement behaviours. To disambiguate the term, we refer to “engagement” as the average score of all CSR actions.

More specifically, answers related to the ISO 26000 themes: human rights, fair operating practices, community involvement and development, labour practices and the environment.

Similarly, H2 conjectured that companies have distinct engagement behaviours per size. To test H1 and H2, correlation analysis was performed. Correlation analysis is a statistical approach used by different areas of knowledge. When the analysis involves many variables, there is interest in knowing the correlation between them, in the form of a correlation matrix.

Hypothesis H3 states that CSR governance has a direct influence over the adoption of CSR actions. To check the level of influence of governance (dependent variable) over actions (independent variable), a regression analysis was performed.

Finally, hypothesis H4 contended that companies might have different behaviours concerning CSR adoption. A cluster analysis was conducted, aiming at finding distinct groups and find common behavioural patterns.

The remaining sections describe the results of the analysis organised by hypothesis.

4.2.3 Engagement Behaviour in French and Brazilian organisations (H1)

Correlation analysis is a statistical approach used by different areas of knowledge. When the analysis involves many variables, there is interest in knowing the correlation between them, in the form of a correlation matrix. As described by (Siegel & Castellan, 2006, p. 220): "Establishing the existence of a correlation between two variables may constitute the primary objective of research (...). But it can also represent one of the steps of research with other purposes, such as when we use correlation measures to prove the reliability of the observations."

	Country	CSR Actions	CSR Governance
Country	1,000	0,039	0,155
CSR Actions		1,000	0,668 **
CSR Governance			1,000

** correlation is significant at the 0.01 level (two tailed)

Table 4-11: Correlation matrix between countries, CSR actions and CSR governance.

Table 4-11 presents the correlation matrix of the variables of country, CSR actions and CSR governance. As can be seen, the correlation between country and actions, as well as country and governance are not significant. One of the possible reasons for this homogeneity is the fact that “many companies around the world have recently begun to adopt the language and practice of CSR”, commonly adopted in European and American organisations, as well as in other regions like South America and Asia (Chapple & Moon, 2005). Gallego-Álvarez, Formigoni, & Pompa Anthunes (2014) also note that, in Latin America, Brazilian companies are also early adopters in the publication of corporate social responsibility practices in sustainability reports in accordance with the Global Reporting Initiative (GRI), which contributes even more to the level of similarity between organisations of different countries.

4.2.4 Engagement Behaviour per Company Size (H2)

	Size	CSR Actions	CSR Governance
Size	1,000 **	0,541 **	0,589 **
CSR Actions		1,000	0,668 **
CSR Governance			1,000

** correlation is significant at the 0.01 level (two tailed)

Table 4-12: Correlation Matrix between Size, Actions and Governance.

Table 4-12 presents the correlation matrix of the variables of company size, CSR actions and governance. As can be seen, there is a positive correlation between all variables. This result is in consonance with the literature: (Loucks et al., 2010) states that small companies might have problems in adopting governance practices and use CSR instruments due to lack of resources, while large organisations have strong financial support to implement their actions.

4.2.5 Influence of CSR Governance over CSR Actions (H3)

Simple linear regression is a technique that is appropriate to understand the association between one independent (or predictor) variable and one continuous dependent (or outcome) variable. The objective of this section is to assess the association between CSR governance and CSR actions, where CSR governance is the dependent variable, and CSR actions are the independent variable. In regression analysis, the dependent variable is denoted Y, and the independent variable is denoted X. So, in this case, X=CSR governance and Y=CSR actions.

This analysis assumes that there is a linear association between both variables. Figure 4-10 shows a scatter diagram illustrating the relationship between CSR governance and CSR actions. Each point represents the observed score of respondents. The independent variable (CSR actions) is on the vertical axis and the dependent variable (CSR governance) on the horizontal axis.

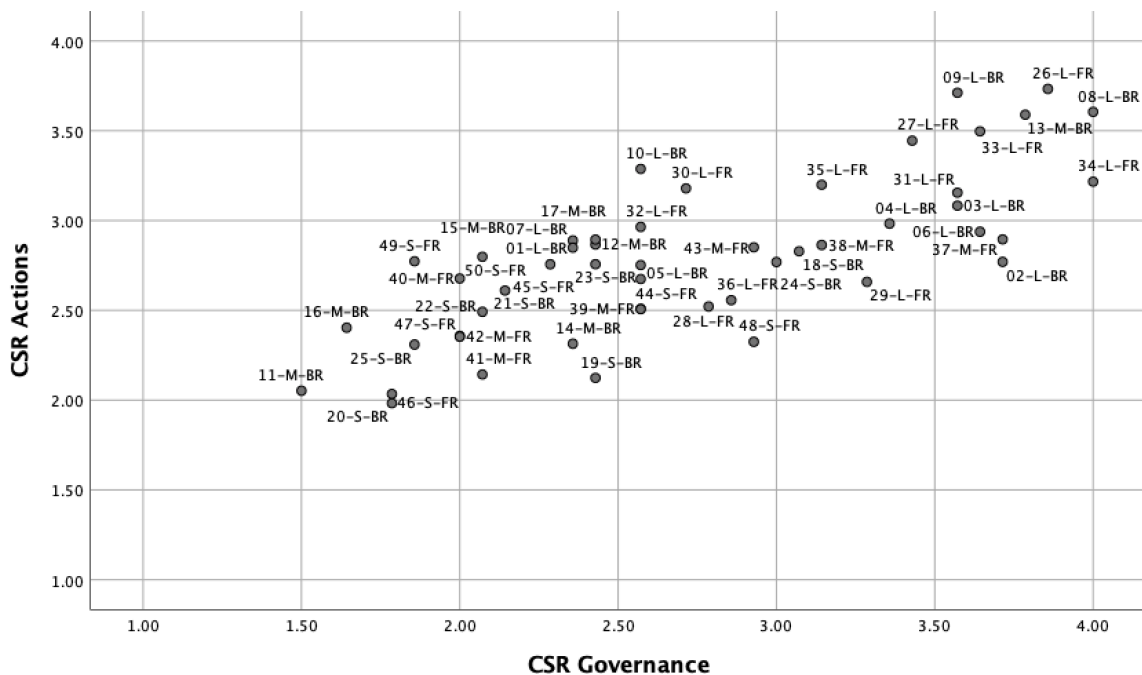


Figure 4-10: Relationship between CSR governance and CSR actions.

The graph shows a positive association between CSR governance and CSR actions; companies with lower scores of CSR governance are more likely to have lower scores of CSR actions and participants with higher CSR governance scores are more likely to have higher CSR actions

scores. For this relation, one can use simple linear regression analysis to estimate the equation of the line that best describes the association between the independent variable and the dependent variable.

The simple linear regression equation generated from this analysis is as follows (4.1):

$$y = 0,607 + (1,2x) + 0,422 \quad (4.1)$$

Where y is the expected score of governance, x is the predictor (actions), the constant value of 0,607 is the estimate y -intercept (β), 1,2 is the slope (α), and 0,422 is the error. The R^2 value was 0,573, with $p < 0,01$, which indicates a positive relationship between these two variables.

4.2.6 Acculturation Patterns based on CSR Governance and Actions (H4)

This section describes the identification of groups of respondents based on behaviours in common concerning CSR practices. Clustering is one of the most common unsupervised machine learning techniques. In applied terms, the objective of cluster analysis is to identify a taxonomy empirically obtained, classifying real objects based on one or more characteristics (Hair et al., 2014). The desired outcome is a set of clusters that group organisations with similar behaviour. The similarity between observations is defined using some inter-observation distance measures or correlation-based distance measures.

The variable selection is an essential step during clustering analysis. We selected the CSR governance variable as well as the subset of CSR actions dealing with the ISO 26000 themes (Human rights, fair operating practices, consumer issues, community involvement and development, labour practices, and the environment). Each survey respondent received a score for each variable. Each variable corresponds to an ISO 26000 theme, which is the average score of all answers that belongs to that dimension. For example, the variable of human rights is the average score of answers from questions D5A to D7G. The scores are numeric values that range from 1 to 4 and are based on the score assigned by the respondent for each question.

4.2.6.1 Cluster Discovery and Validation

The methodology used for the cluster discovery is hierarchical clustering with squared Euclidean distance. We conducted an experiment by generating 3 to 5 clusters. The quality of each cluster was checked by using Ward's method. This method can be useful to decrease the internal variance of clusters and allowing the optimal discovery of clusters.

We decided to proceed with the configuration with 4 clusters. This configuration has a better distribution of elements if compared to the combination of 3 and 5 clusters. Figure 4-11 presents the calculated frequency of each cluster configuration. In general, the companies participating in the sample were distributed very closely among the 4 created groups: the smallest cluster has 10 cases and the biggest contains 15 cases.

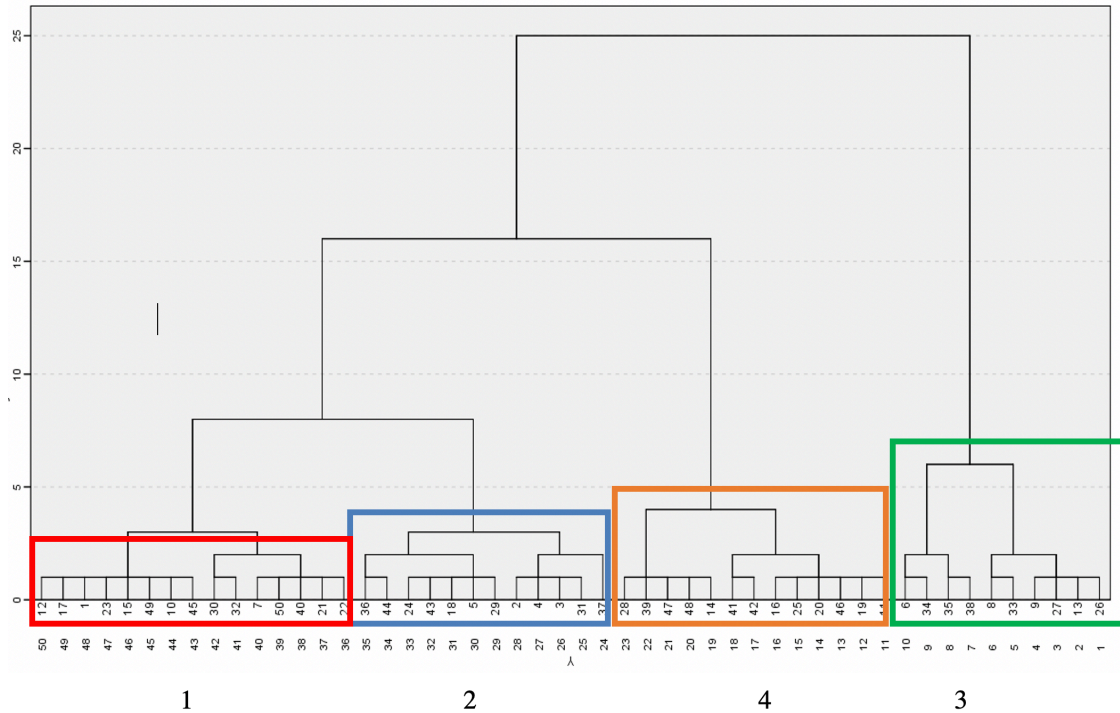
Ward Method - with 5 groups				
Valid	Frequency	%	Valid %	% Accumulated
1	15	30	30	30
2	12	24	24	54
3	4	8	8	62
4	6	12	12	74
5	13	26	26	220
	50	100		

Ward Method - with 4 groups				
Valid	Frequency	%	Valid %	% Accumulated
1	15	30	30	30
2	12	24	24	54
3	10	20	20	74
4	13	26	26	100
	50	100		

Ward Method - with 3 groups				
Valid	Frequency	%	Valid %	% Accumulated
1	27	54	54	54
2	10	20	20	74
3	13	26	26	128
	50	100		

Figure 4-11: Discovered Clusters.

Figure 4-12 presents the hierarchical clusters formed by grouping observations at each step and based on their similarity levels or distance. As can be observed, the groups are separate, without any overlapping.



Subtitle:

- (1) Points from 36 to 50 represents companies: 12,17,1,23,15,49,10,45,30,32,7,50,40,21,22 = 15 items.
- (2) Points from 24 to 35 represents companies: 36, 44 24, 43, 18, 5, 29, 2,4, 3, 31, 37 = 12 items.
- (3) Points from 1 to 10, represents companies: 6, 34, 35, 38, 8, 33, 9, 27, 13, 26 = 10 items.
- (4) Points from 11 to 23 represents companies: 28,39,47, 48, 14, 41, 42, 16, 25, 20, 46, 19, 44 = 13 items.

Figure 4-12: Dendrogram of the Selected Hierarchical Cluster.

We used discriminant analysis to check groups. Discriminant analysis is a statistical method used to help them understand the relationship between variables. The variables of governance, human rights, legal practices, consumer, community, labour practices and environment were used to verify the validity of the group created from the cluster analysis, and the results prove that these characteristics are statistically significant for form the groups ($p < .05$). Table 4-13 shows the tests of equality of group means.

Tests of equality of group means

	Lambda Wiks	Z	df1	df2	Sig.
Governance	0,254	44,977	3	46	0,000
Human Rights	0,568	11,652	3	46	0,000
Operating Practices	0,294	36,857	3	46	0,000
Consumer Relationship	0,418	21,365	3	46	0,000
Community Development	0,608	9,889	3	46	0,000
Work Conditions	0,408	22,238	3	46	0,000
Environment	0,590	10,661	3	46	0,000

Table 4-13: Tests of equality of group means.

Figure 4-13 illustrates the four clusters in a XY graph, including the centroid of each cluster.

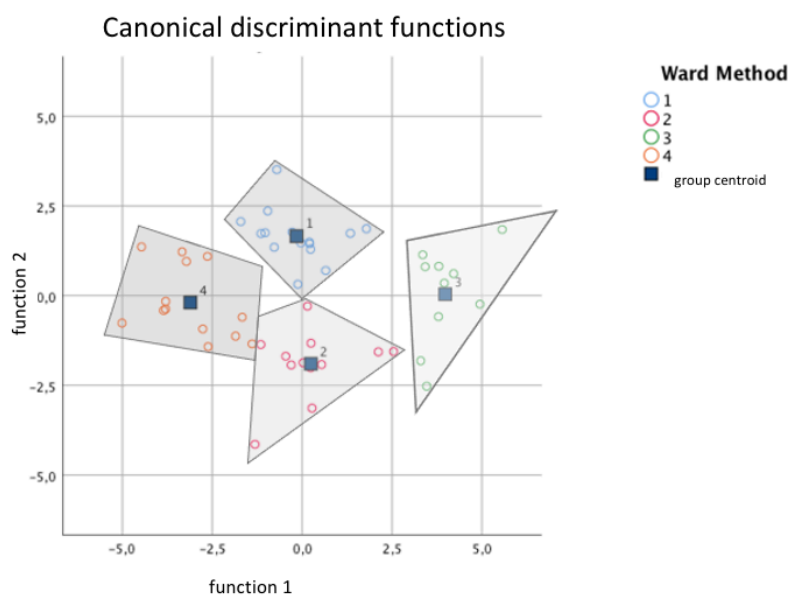


Figure 4-13: Clusters in a XY (function1 and 2) chart, including centroids.

4.2.6.2 Cluster Analysis

The remaining paragraphs are dedicated to analysing the characteristics of the discovered clusters. We choose to present them ordered by their performance, from the highest to the lowest performance, instead of their numeric labels, as follows:

1. Explicit CSR (Cluster 3)

2. Unaligned CSR (Cluster 4)
3. Implicit CSR (Cluster 1)
4. Misaligned CSR (Cluster 2)

a. Explicit CSR

This cluster is composed exclusively by mostly large organisations of both Brazil and France. These companies are characterised by a strong positive correlation between CSR actions and governance. The average score of governance is 3,6 and low standard deviance of 0,3. They present high scores, greater than 3, for all CSR actions, based on the ISO 26000 main themes. From the survey, 9 out of 10 companies mentioned having CSR embedded into their mission, vision and values statements. We found out that all companies have a dedicated area to CSR in their institutional portal, publishing their CSR and sustainability initiatives. These website areas are not static, being periodically updated with news and official reports.

The paper of Matten & Moon (2008) proposes a framework to classify organisations in two categories of CSR behaviour: explicit and implicit. Explicit CSR refers to “corporate policies which assume and articulate responsibility for some societal interests”. According to them, these companies lead voluntary programs and strategies, combining “social and business value and address issues perceived as being part of their social responsibility by the company”. The CSR scores of companies of this cluster are aligned with the definition of explicit CSR proposed by Matten and Moon. The explicitness can be perceived from the full alignment between governance and CSR scores. We are labelling to the members of this cluster as “Explicit CSR”, also in consonance with our conceptual framework proposed in Section 2.2.3.

Table 4-14 presents descriptive statistics of cluster 3.

Descriptive			#	
Background Information	Number of companies		10	
	Country	Brazil	4	
		France	6	
	Size	Small	0	
		Medium	2	
		Large	8	
	Sector	Manufacturing	5	
Services		5		
Indicator		Average Score	Std. Dev.	
CSR Indicators	Organisational Governance		3,6	0,3
	Human Rights		3,2	0,5
	Fair Operating Practices		3,7	0,3
	Consumer Issues		3,0	0,9
	Community Involvement and Development		3,7	0,4
	Labour Practices		3,2	0,5
	Environment		3,4	0,3

Table 4-14: Descriptive Statistics of Cluster 3: Explicit CSR.

b. Unaligned CSR

In general, respondents of this group declared that they are not aware, or they decided not to take any action concerning many CSR themes. It might configure a lack of interest, knowledge or resources to address the covered topics. Themes such as governance, human rights, fair operations practices and the environment, presented the worst results. The cluster is formed mostly by small and medium-sized companies. All sectors are represented in the cluster. Table 4-15 presents descriptive statistics of cluster 4.

Descriptive			#	
Background Information	Number of companies		13	
	Country	Brazil	6	
		France	7	
	Size	Small	6	
		Medium	6	
		Large	1	
	Sector	Manufacturing	7	
		Services	4	
Commercial		2		
Indicator		Average Score	Std. Dev.	
CSR Indicators	Organisational Governance		2,1	0,4
	Human Rights		2,4	0,5
	Fair Operating Practices		2,0	0,4
	Consumer Issues		2,2	0,4
	Community Involvement and Development		2,4	0,5
	Labour Practices		2,4	0,3
	Environment		2,2	0,3

Table 4-15: Descriptive Statistics of Cluster 4 – Unaligned CSR.

This cluster presents the highest level of rejection of CSR themes, reaching 10% of all answers. For rejection we refer to the answer stating that the company is aware of the subject but does not have any plans to address it in the short and medium-term. Figure 4-14 presents a histogram with the number of answers per cluster.

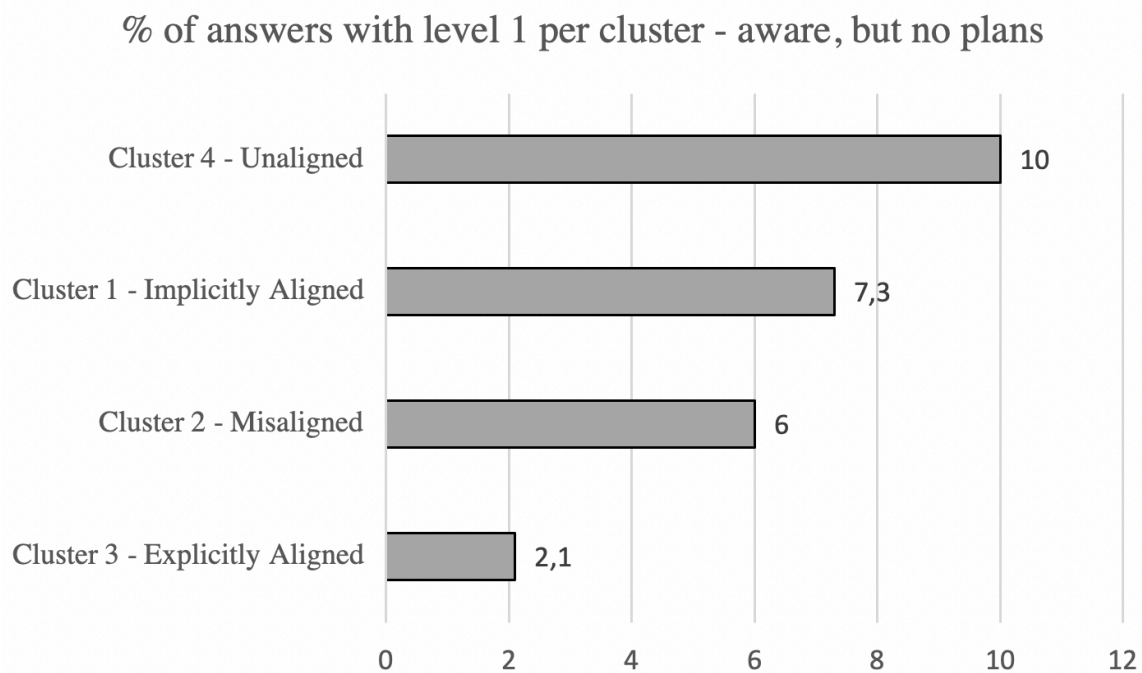


Figure 4-14: % of Answers Assigned with Level 1 per Cluster.

We refer to the members of this cluster as “Unaligned CSR”, in consonance with our conceptual framework proposed in Section 2.2.3.

c. Implicit CSR

This cluster is composed exclusively of commercial and service-based organisations. It presents an average score higher than 3 (at least concrete plans) for the themes of community involvement and development, consumer issues, and fair operating practices. The scores for other initiatives and governance are low, compared to the previous clusters. One of the possible reasons for the low performance for the environment, labour practices is that none of the companies belongs to the manufacturing sector. According to Mazurkiewicz (2004), “manufacturing-based companies are confronted with a wide range of environmental challenges, while retail or service-sector companies face these to a lesser extent”.

The fact that makes this cluster unique is that even though the average performance of governance and actions are low, there are concrete initiatives and short-term plans for CSR themes. Examples are community involvement and development, fair operating practices, and

consumer issues. The question that may arise is why these companies are unaware of many topics of CSR, and at the same time are having some initiatives on their agenda.

One of the reasons for such disparity could be that these companies are not using the CSR vocabulary when they communicate their policies, practices and results to their stakeholders. We checked the companies' institutional portal if they have a dedicated area for CSR initiatives. Only 3 out of 15 companies have a dedicated area, and all of them publishing static content (institutional text without periodic updates and CSR reports). Nonetheless, this possible lack of awareness of CSR for these companies was not a barrier for implementing and adhering to some themes.

As mentioned earlier, Matten & Moon, (2008) divides the CSR behaviours into two families: explicit CSR and implicit CSR. Some corporations adhere implicitly to CSR, embedding "values, norms and rules which result in (mandatory and customary) requirements for corporations to address stakeholder issues and which define proper obligations of corporate actors in collective rather than individual terms". For them, societal consensus on what is expected from organisations have priority over the expectation of incentives and opportunities that may result in advantages to some stakeholders.

According to our investigation, companies of this cluster fits with the category of implicit CSR. In general, these companies do not advertise and do not claim authorship of their actions. Their actions are a reflection of the underlying institutional environment instead of a consequence of the pressure of their stakeholders. We are labelling this cluster as "Implicit CSR", in consonance with our conceptual framework proposed in Section 2.2.3.

Table 4-16 presents descriptive statistics of Cluster 1.

Descriptive			#	
Background Information	Number of companies		15	
	Country	Brazil	9	
		France	6	
	Size	Small	6	
		Medium	4	
		Large	5	
	Sector	Manufacturing	0	
		Services	6	
Commercial		9		
Indicator		Average Score	Std. Dev.	
CSR Indicators	Organisational Governance		2,3	0,2
	Human Rights		2,5	0,4
	Fair Operating Practices		3	0,5
	Consumer Issues		3,5	0,5
	Community Involvement and Development		3	0,4
	Labour Practices		2,6	0,4
	Environment		2,6	0,5

Table 4-16: Descriptive Statistics of Cluster 1: Implicit CSR.

d. Misaligned CSR

This cluster is composed of both Brazilian and French companies, representing all sectors. Concerning size, the majority are medium and large. Compared to the previous cluster, this group of companies have lower performance. Still, they present comparable results in terms of governance, fair operating practices and human rights. The fact that makes this cluster unique is the disparity between the performance of governance and CSR actions. While it achieved a score of 3.2 for governance, the average score of actions is lower, reaching 2.7 points. Figure 4-15 presents the distribution of levels from 1 to 4 for both CSR actions and governance.

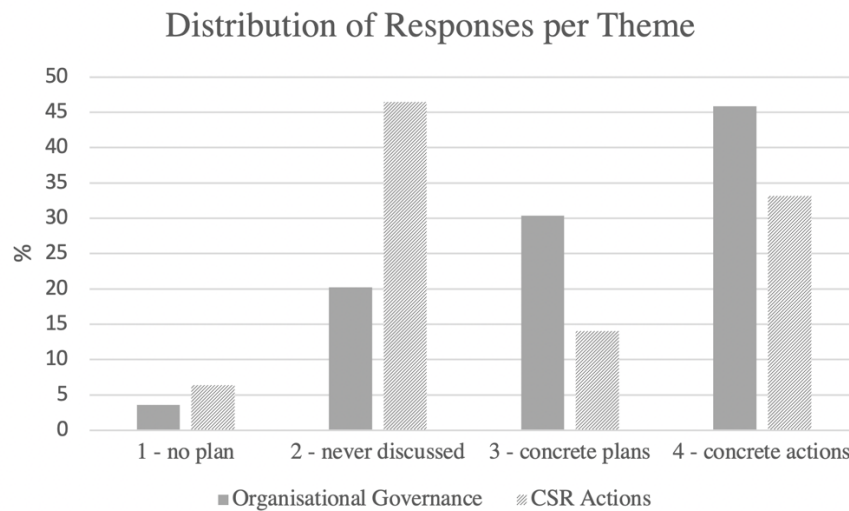


Figure 4-15: Distributions of Responses per Theme - Cluster 2.

The answers with level 4 (concrete actions) represent 45,8% of governance questions, while the same level represents 33% for actions. The same can be observed for level 3 (concrete plans), which represents 30% of answers for governance, and only 14% for actions. Negative scores 1 (no plans) and 2 (not aware) are lower for governance if compared to actions. Table 4-17 presents descriptive statistics of cluster 2.

Descriptive			#	
Background Information	Number of companies		12	
	Country	Brazil	6	
		France	6	
	Size	Small	3	
		Medium	2	
		Large	7	
	Sector	Manufacturing	3	
		Services	6	
Commercial		3		
Indicator		Average Score	Std. Dev.	
CSR Indicators	Organisational Governance		3,2	0,4
	Human Rights		3,0	0,3
	Fair Operating Practices		3,3	0,5
	Consumer Issues		2,9	0,5
	Community Involvement and Development		2,4	0,6
	Labour Practices		2,7	0,3
	Environment		2,5	0,3

Table 4-17: Descriptive Statistics of Cluster 2: Misaligned CSR.

The higher performance for governance is an indicator that these companies are used to the CSR vocabulary. In a subsequent investigation, we found out that 9 out of 12 companies have a dedicated area in their portal to communicate their initiatives to the public, including news and reports.

A preliminary interpretation of these scores is that these companies could have explicit control mechanisms. They fit into the category of explicit CSR, but there is still evidence of misalignment. More specifically, their concrete actions of CSR are under-developed or deficient, and not at the same level. Examples are the performance on environment protection, labour practices and community involvement and development. We are referring to the members of this cluster as “Misaligned CSR”, also in consonance with our conceptual framework proposed in Section 2.2.3.

4.2.7 Major Findings

A correlation analysis was conducted to find a relationship between the country of origin and CSR initiatives. We found out that there is no correlation between the country of origin and the obtained scores of CSR initiatives, at least for the investigated universe of companies. The same approach was used to identify if there is a correlation between the size of the organisation (small, medium, large) and CSR initiatives. We found out that there is a significant correlation between these variables.

Linear regression was used to check the level of influence that CSR governance has over CSR actions. We found out that there is a positive relationship between these variables. It is also possible to visualise and draw an imaginary trending line: the greater the performance of governance, the better the performance of CSR actions.

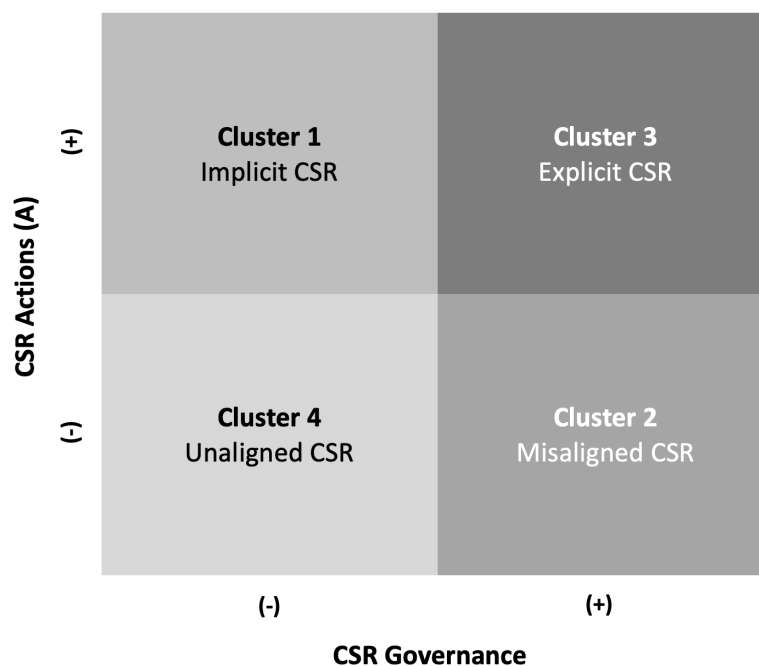


Figure 4-16: Cluster distribution

A cluster analysis was conducted to detect different patterns of CSR adoptions. The discovered clusters share most of the characteristics with the quadrants of our conceptual model illustrated in Figure 4-16.

Organisations of cluster 3 have a balance between CSR governance and actions, and they outperformed in all areas. It is composed mostly by large organisations, and many of them with dedicated departments to CSR, as well as foundations dedicated to causes like community involvement/development and environment protection. Thus, they make part of the “Explicit CSR” organisation's quadrant.

Organisations that belong to cluster 4 are, in general, not aware of CSR concepts, and reject many of the CSR ideas that they are aware of. It is composed of small businesses that may lack resources, and the CSR reality is far from their short-term plans. Thus, they make part of the “Unaligned CSR” quadrant. Table 4-18 presents a summary of the findings of the multivariate analysis.

Organisations of cluster 2 are in general, aware of CSR concepts, policies and mechanisms to assess CSR initiatives. In contrast, their actions are not aligned, presenting a poor performance for some themes. One question that remains is what the root causes of such disparity are. Norms and regulations, the pressure of sponsoring and funding agencies might be one of the causes. Thus, they make part of the “Misaligned” organisation's quadrant.

Finally, organisations that belong to cluster 1 are, in general, not aware of many CSR concepts and terms, but are involved with some CSR actions. They should be a consequence of their alignment with the requirements of their stakeholders that indirectly leads to implicit CSR initiatives. Thus, they make part of the “Implicitly CSR” quadrant.

Finding	Further analysis
F12 – No correlation between the country of origin of investigated companies and their CSR initiatives	This finding can be mapped to hypothesis H1 which states that Brazil and France might present distinct engagement behaviours concerning the adoption of CSR.
F13 - There is a significant correlation between the size of the company and CSR initiatives	This finding can be mapped to hypothesis H2, which states that the size of the company is related to CSR engagement.
F14 - CSR governance has a strong influence on CSR actions.	This finding can be mapped to hypothesis H3, which states that governance influences CSR actions
F15 - Clusters with higher scores for CSR governance are outperforming for CSR actions	This finding can be mapped to hypothesis H3, which states that governance influences CSR actions
F16 – The cluster “Explicit CSR” is composed mostly of large organisations and outperforms for all CSR themes. On the other extreme, a cluster named “Unaligned CSR” has the worst performance and is composed of SMEs.	This finding can be mapped to hypothesis H3, which states that governance has a direct influence over the adoption of CSR actions as well as H4, which states that companies can follow a pattern of acculturation concerning the discourse on CSR practices.
F17 – Four clusters were discovered during the cluster analysis, each one mapped to a distinct behaviour concerning CSR practices.	This finding can be mapped to hypothesis H4, which states that companies can follow a pattern of acculturation in relation to the discourse on CSR practices.

Table 4-18: Summary of findings of multivariate analysis.

4.3 Hypotheses’ Tests

To test the hypotheses, this study employed univariate and multivariate techniques and tools.

Table 4-19 summarises the hypotheses’ test results.

Hypothesis		Result	
H1	Brazilian and French organisations might present distinct engagement behaviours concerning the adoption of CSR.	Finding F4, from the univariate analysis identified that Brazilian and French companies have similar performance when dealing with initiatives to guarantee equal opportunities to men and women. Finding F12, from the multivariate analysis, identified no correlation between the country of origin of the investigated companies and their CSR initiatives.	Hypothesis Not Supported

H2	The size of the company (small, medium, large) affects the level of CSR engagement	<p>Finding F1, from the univariate analysis identified that the score of the variable “G1D - CSR embedded into the mission, vision and values of the organisations” varies according to the size of the company.</p> <p>Finding F5, from the univariate analysis, identified that initiatives to fight against corruption and bribery varies according to the size of the company.</p> <p>Finding F13, from the multivariate analysis, identified that there is a positive correlation between the size of the company and CSR initiatives.</p> <p>Finding F16, from the cluster analysis conducted in the multivariate analysis, identified that a cluster named “Explicitly CSR” is composed mostly of large organisations and outperforms in all CSR themes. On the other extreme, a cluster named “Unaligned CSR” has the worst performance and is composed of small and medium organisations.</p>	Hypothesis Partially Supported
H3	CSR governance has a direct influence over CSR actions	<p>Finding F14, from the linear regression, conducted in the multivariate analysis, identified that CSR governance has, in general, influence over CSR actions.</p> <p>Finding F15, from the cluster analysis conducted in the multivariate analysis, identified that clusters with higher scores for CSR governance are also outperforming for CSR actions (e.g., Explicit CSR).</p> <p>Finding F16, from the cluster analysis conducted in the multivariate analysis, identified that a cluster named “Explicit CSR” is composed mostly by large organisations and outperforms in all CSR themes and there is a balance between CSR governance and actions.</p>	Hypothesis Partially Supported
H4	Companies can follow a pattern of acculturation in relation to the CSR discourse and CSR practices	<p>Finding F2, from the univariate analysis identified that some companies state that they have embedded CSR into their core values but actions like training and development and reports are neglected.</p> <p>Finding F3, from the univariate analysis identified that some companies have a clear discourse, fighting against any type of discrimination, but it does not reflect in concrete actions on the subject.</p> <p>Finding F6, from the univariate analysis, identified that the manufacturing sector has better score when asked about the existence of a communication channel with the community to discuss the impact of their activities in the community</p> <p>Finding F9 from the univariate analysis identified that manufacturing companies are more inclined to implement variable remuneration based on social and environmental objectives.</p> <p>Finding F11, from the univariate analysis identified that larger companies that have a direct impact on the environment are inclined to engage in sponsorship of environmental projects.</p>	Hypothesis Supported Qualitative Analysis will be used to increase the reliability of the framework

		Finding F17, from the multivariate analysis found four clusters, each one mapped to a distinct behaviour concerning CSR practices.	
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Table 4-19: Summary of Hypotheses-testing results.

The hypothesis that argues that Brazilian and French organisations might present distinct engagement behaviours concerning the adoption of CSR (H1) was not supported for the universe of investigated companies. The results lend support to this outcome, based on descriptive statistics, correlation analysis and the rationale that many CSR practices have been globally adopted.

The hypothesis that states that the size of the company affects the level of CSR engagement (H2) was partially supported for the universe of investigated companies. The rationale comes from descriptive statistics, correlation analysis, cluster analysis, and the fact that the position in the market, and the number of resources to put in practice initiatives are crucial to the performance of CSR.

The hypothesis that states that CSR governance has a direct influence of CSR actions (H3) was partially supported for the universe of investigated companies. The rationale comes from regression analysis and cluster analysis.

To finish up, the hypothesis that suggests that companies could follow a pattern of acculturation in relation to CSR discourse and practice (H4) was supported. We were able to discover four distinct groups of organisations, each one mapped to an acculturation level. We found out that aligned companies have a good level of familiarity with the CSR vocabulary and their actions are explicit. There is a group of companies that have a good level of familiarity with CSR and implements mechanisms to monitor and assess initiatives, but are deficient in some CSR themes, becoming misaligned. There is one group of companies that are not fully aware of the CSR vocabulary, but at the same time have good scores for some themes. The last group of companies have the worst performance for both governance and actions, and is the one that has most of answers, rejecting or ignoring CSR initiatives.

We support hypothesis H4. From one side, it is possible to describe the characteristic of each group, concerning their distinct behaviour:

-
- **Explicit Alignment:** Some companies have a balance between actions and governance.
 - **Misalignment:** Some companies have CSR governance mechanisms, but actions are not at the same level.
 - **Implicitly Alignment:** Some companies, even with inadequate or under-developed governance mechanisms, have CSR actions incorporated in their core business.
 - **Unalignment:** Some companies do not have governance mechanisms, absence of CSR actions.

The theoretical framework linking CSR and acculturation proposed in Chapter 2 gives some insights. To improve the reliability of the framework and focus on the “how and why” answers, we are conducting qualitative research, presented in the upcoming section.

Chapter 5 Results from the Qualitative Analysis

*“The awareness of complexity makes us realize that we can never escape from uncertainty and that we can never have total knowledge - totality is not truth”
Edgar Morin.*

According to Creswell (2018), “qualitative research is an approach for exploring and understanding the meaning individuals or groups ascribe to a social or human problem”. This approach is fundamentally interpretive: researchers interpret data, taking into account a particular socio-political and historical moment. Qualitative research uses different methods for data collection and analysis if compared to quantitative analysis. Instead of using homogeneous data suitable for statistical tools, data gathered during qualitative analysis are descriptive. In general, this approach is exploratory and can help to understand the patterns discovered during quantitative analysis.

This study uses mixed methods to test the proposed hypothesis. Qualitative analysis has been employed to increase the understanding of findings identified during quantitative analysis. More importantly, it aims at increasing the reliability, cross-checking the results of the univariate and multivariate analysis of the quantitative research with the results produced in the qualitative results.

This chapter is structured as follows. It starts by explaining the purpose of the qualitative analysis, the selection of companies for the interview, and the used approach for analysing the semi-structured interview data. Then, it presents the findings of the interviews. It finishes by revisiting hypothesis H4 that states that companies could present different acculturation patterns in terms of CSR adoption.

5.1 Data Analysis

The quantitative analysis endorsed the proposition that companies can follow a pattern of acculturation concerning the CSR discourse and CSR practices for the given universe of evaluated companies. However, further exploration is necessary to revisit the theoretical proposition.

The proposition generated in the quantitative analysis was the following: The acculturation type of CSR practices can be evaluated by the observation of the alignment between CSR actions and organisational governance variables. Four combinations of CSR actions were identified, leading to different acculturation types:

- a) Explicit CSR: They have CSR actions in their agenda and have concrete governance mechanisms to stimulate CSR, leading to an integrated state.
- b) Unaligned CSR: They lack CSR actions on their operations and lack governance mechanisms to stimulate CSR, leading to a marginalised state.
- c) Implicit CSR: They have CSR actions in their agenda but lack governance mechanisms. CSR is assimilated and is part of their core business.
- d) Misaligned CSR: They lack some CSR actions in their operations but have concrete governance mechanisms to stimulate CSR, leading to a separate state.

The combinations offer an explanatory framework, mapping the acculturation type of CSR from an external perspective. We are interested in enhancing this framework's validity by exploring the motives and context that might lead the company to the labelled state. To address these questions, further exploration using qualitative tools and techniques were employed.

5.1.1 Cases

As mentioned in Chapter 3 (Methodology), semi-structured interviews were conducted with four companies, each representing a member of the quadrant of our conceptual model of acculturation. Table 5-1 presents the profile of the interviewed companies with additional information relevant to this chapter. A total of four companies were selected, each one representing the cluster discovered in the quantitative analysis.

Characteristics	Companies			
	A	B	C	D
Country	Brazil	France	Brazil	Brazil
Interviewee	CSR Director	HR Director	HR Director	CEO and Founder
Employees	22.000	3.666	1.000	34
Established	1977	1968	2011	1987
Sector	Cosmetics	Textile Industry	Logistics	Mall Management
Size	Large	Large	Medium	Small
Cluster Profile	Explicit CSR	Misaligned CSR	Implicit CSR	Unaligned CSR

Table 5-1: Profile of the Interviewed Companies.

Company A is a large company and one of the biggest cosmetic companies in Latin America. It is a private company, and the founder has 80% of the company's capital and control. The organisation is part of the “Explicit CSR” cluster. Every year, the company publishes sustainability, and GRI reports to the general public through its institutional portal. A company that belongs to the explicit CSR cluster is characterised by the balance between CSR governance and actions. Governance is part of their core business, and CSR actions are also present.

Company B is a large company in the textile sector. It has stocks negotiated in the Euronext Market, and, as such, should comply with AMF (*L'Autorité des Marchés Financiers*) regulations, publishing financial reports, which includes many sustainability indicators. The company is part of the “Misaligned Companies” cluster. A misaligned company is characterised by explicit CSR governance practices and deficient or under-developed CSR actions.

Company C is primarily a family-owned business from the logistics sector. The family controls 80% of the company, and the remaining 20% was acquired five years ago by a private equity fund focused on agribusiness and food chain. The company does not publish official reports of CSR. Although, they have an institutional portal with information about their CSR practices to the general public. The company is part of the “Implicit CSR” cluster. A company that belongs to this cluster is characterised by a discrepancy between CSR governance and actions. The term

“implicitly” comes from the fact that these companies have evidence of CSR actions, but there are fewer elements of CSR governance in their core business, or they are under-developed in one or more themes.

Company D is a 100% family-owned business from the shopping mall administration sector. The CEO is from the second generation of the family. The business started in the '80s, where the shopping mall concept was in the very early stage, almost inexistent in Brazil. The former CEO got inspiration from the United States' flourishing businesses and adapted the model to the Brazilian reality. The company does not publish official reports of CSR and does not have a dedicated area in its institutional portal to CSR. The company is part of the “Unaligned CSR” cluster. An unaligned company have both organisational governance and CSR actions deficient or under-developed.

5.1.2 Approach

As mentioned in Chapter 3 (Methodology), our qualitative research consisted of four steps:

1. Interviews: recording, listening, filtering, translating.
2. Codification of interviews using word counts and the KWIC (Keywords in Context) technique.
3. Data triangulation: checking interviewee sources like reports and institutional portals whenever available.
4. Correlation of the interviewee's answers and the labelled acculturation state for CSR of the underlying company.

5.1.3 Preliminary Analysis

A preliminary analysis was conducted to gather an overview of the interview answers. The word list is a simple technique based on the premise that one should observe the words used by people to understand what they are talking about (Bernard et al., 2017). At this stage, we aim to capture words that occur more frequently to discover topics that are considered prominent by respondents.

For example, the term "employees" appeared 76 times, followed by the word "clients" with 41 appearances and its synonym "customers", counting 39 times. This number of words might indicate that these stakeholders were prevalent concepts of CSR discussed in the interview. Another popular word was "product" used 38 times, followed by "suppliers" with 36 occurrences. We suppose that keyword frequency count serves as an indicator that determines the relative importance that interviewee place on elements of discussion topics following the same idea proposed by (Titscher et al., 2013). Table 5-2 presents terms frequently used by the interviewees.

Words and corresponding frequencies							
Employees	76	Communication	18	Consumption	11	Safety	8
Clients	41	Waste	18	Global	11	Society	8
Customers	39	Government	17	Nature	11	Subsidy	8
Products	38	Education	15	Service	11	Sustainable	8
Suppliers	36	Emissions	15	Development	10	Work	8
Management	34	Eco-efficiency	14	Training	10	Gases	7
Energy	28	Efficiency	14	Corruption	9	Operational	7
Sustainability	27	Future	14	Ethics	9	Reduction	7
Quality	23	Investments	14	Risks	9	Risk	7
Law	21	Certifications	13	Governance	8	Stakeholders	7
Water	21	Protection	13	Impact	8	Transparency	7
Environmental	20	Women	13	Knowledge	8	Certification	6
Services	20	City	12	Materials	8	Climate	6
Consumers	19	Founder	12	Norms	8	Community	6
Social	19	Institute	12	Performance	8	Conservation	6

Table 5-2: Frequency of the 60 most used words during the interview.

To improve our understanding of which topics were discussed, we used a classification of keywords proposed by Yakovleva & Vazquez-Brust (2012). The authors observed and counted words used by Carroll (1991) and Visser (2008) to describe CSR components. These words were classified by the economic, legal, ethical, environmental, and philanthropic dimensions.

To use such classification, words were labelled with one of the CSR pyramid categories. For example, the word “service” was linked to the economic category, whilst the word “corruption” was linked to the ethical category. Words that do not belong to any of the categories did not receive any label. Although we are aware that the simple classification of words without context has limitations, we believe that getting insights on the relative importance given to some topics might help to conduct the remaining steps of the qualitative analysis. Figure 5-1 shows, per company, a pie chart with the distribution of words per category.

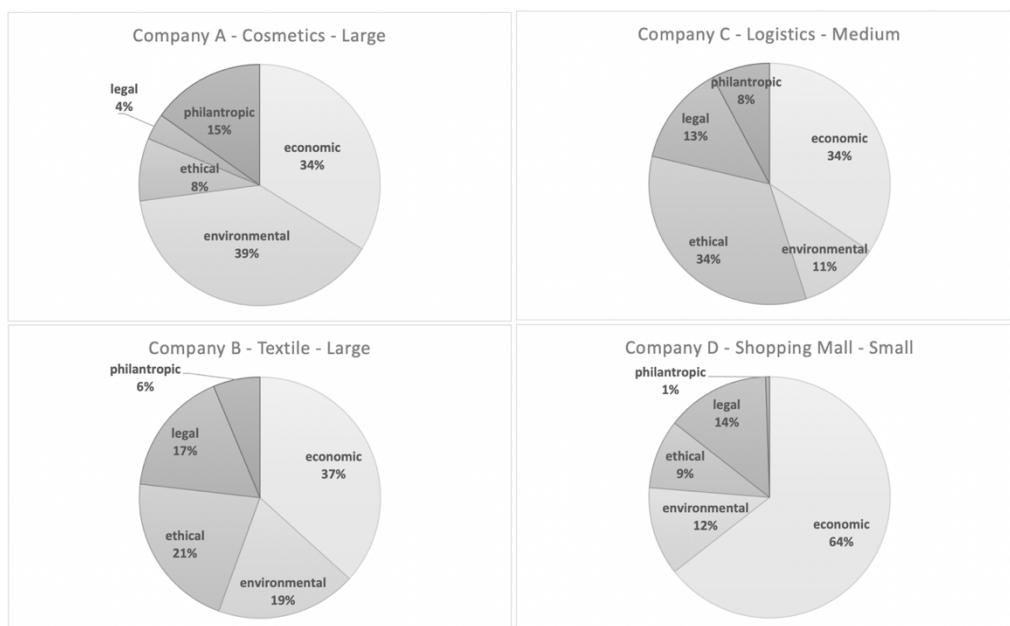


Figure 5-1: Distribution of Words per Interview Category.

Economic responsibilities deal with the production of goods and services to society, selling them at a profit, which contributes to economic development (Carroll, 1999). When Carroll, (1979) proposed the pyramid model, his graphical representation indicated different weights for economic, legal, ethical and philanthropic components, more specifically 4-3-2-1. Some empirical studies confirmed this weight distribution (Ibrahim & Angelidis, 1995; O’Neill et al., 1989; Pinkston & Carroll, 1996). The importance given to the economic responsibility reaches between 35% and 40%, while other responsibilities get between 60% and 65%. We observed that the proportions of words within this category is compatible for companies A, B and C. The exception is company D, with a proportion of 64% of words, requiring more attention to understand this discrepancy in the upcoming analysis steps.

Legal responsibilities are given relatively higher emphasis by company B, reaching 17% of the word count. This may be linked to their core business, in the textile industry. This type of company must deal with chemicals and hazardous substances, which are subject to strong regulatory enforcement. Moreover, the company has public institutions like hospitals, schools and government departments as their clients, which can contribute to their concern to this subject. Company D, from the shopping mall sector also gave relatively strong emphasis on legal responsibilities (14%). Shopping malls are public spaces open to a variety of consumers. The regulation of real estate in some cities could explain the stronger emphasis.

Carroll & Shabana (2010) defines ethical responsibilities as “a corporation’s voluntary actions to promote and pursue social goals that extend beyond their legal responsibilities”. Company C, from the logistics sector put a strong emphasis on this subject, reaching 41% of words. Logistics companies are known for their complex relationship with numerous and heterogeneous stakeholders. This high exposition to different audiences could be an indication that the company could spend more time on codes of ethical behaviour, procurement procedures, reporting and so on. This finding can be useful during the analysis phase.

Carroll & Shabana (2010) defines philanthropic responsibilities as "actions that are in response to society's expectation". It includes "actively engaging in acts or programs to promote human welfare or goodwill". For this set of interviews, philanthropic responsibilities were given the least emphasis by the respondents. The company that has higher counts was company A, reaching 15% of word counts. Yakovleva & Vazquez-Brust (2012) argues that philanthropy is a component used by companies to address the impacts caused by their operations, through the negotiation with the affected community. Also, delays and gaps in the development of physical and social infrastructure by governments are motivation factors.

We observed different proportions of words within the category of environmental responsibility. Company A counted 39% of the classified words to this subject. The core business of company A is the exploration of natural resources, which can explain the distribution. Company B, from the textile sector, counted 19% of words. As mentioned earlier, companies from this sector generally make use of chemicals and hazardous substances to the environment in their operations. Environmental risk management and pressure from civil

society play an important role. In general, Latin American companies adopt practices that result in the degradation of the environment. As suggested by Eskeland & Jimenez (1992), the causes are limited resources and inefficient regulations established by the government. Company C and D with headquarters in Brazil, had lower proportions to this subject.

We are aware that this type of classification takes words out of the original context, as mentioned by Bernard et al. (2017). At the same, it gives insights and prepares the researcher for the remaining steps of the analysis, presented in the upcoming section.

5.2 Findings

The KWIC technique (Keywords in Context) was used to group sentences related to the interview's core topics (organisational governance, human rights, fair operating practices, consumer issues, community involvement and development, labour practices, and environment). As a result, all the relevant sentences are described in the upcoming sections.

Another qualitative analysis of these keywords proposed by Jollivet & Vallet (2015) could be used at this stage. Their technique allows the spatial analysis of these keywords through a graph, connecting companies, their initiatives, and used keywords. A semantic interpretative analysis would be possible with graph indicators like centrality, closeness and betweenness. Due to some companies' lack of information that did not publish their results in official channels, we opted to use it in future work.

5.2.1 Organisational Governance

In terms of governance, the qualitative findings verified those from the quantitative analysis. From the interviewee answers, we could get their perception of the pressures from the government enforcing laws and regulations, as well as standardisation agencies.

Company A interviewee mentioned that it is an active and influential member of government, and this is part of their strategy (finding F18 of Table 5-3). Asked to give an example, the interviewee said that the company is co-founder of the Brazilian Green House Gas Protocol (BGHGP). This organisation is jointly led by the Brazilian Ministry of Environment. Besides

the Ministry of Environment being part of the executive authority, the organisation has an indirect influence on the legislative power and the house of representatives. This piece of evidence can indicate that the company not only suffer pressures from key stakeholders but also exerts influence over them.

The interviewee of company B indicated that the primary aim is to comply with laws and regulations rather than internally improve their CSR performance. More specifically, the interviewee revealed that they constantly participate in government concessions and projects. One can see the sentence in finding F19 of Table 5-3, where the interviewee says, “I cannot hide the fact that these constraints [government concessions and projects] are the main driver for getting and keeping the required certifications”. The company also mentions the pressure of the government over the company and constitutes a *sine qua non* condition to continue their operations. Thus, forces came from two sources: a) government concessions or participation in public projects and b) compliance with laws and regulations.

In the opposite direction, company C revealed that the primary pressure to adopt CSR practices comes from internal stakeholders. The interviewee revealed that the majority of their CSR actions were implemented mostly as a result of their organic growth. In finding F20 of Table 5-3, the interviewee says “No, I believe the laws and regulations were responsible for our transformation. Until the 90's we had very few, but big suppliers and clients. Then, we experienced a boost of variety, adding small and medium businesses to our client portfolio”. Asked about which transformations took place, she replied: “Now, all departments stimulate CSR practices. But it was not a night from day movement, and the growing process leads to transformations and a lot of trial and errors until reaching this level of quality”. This evidence indicates that the pressure for adopting CSR practices is mostly a result of internal pressure and continuous improvement, rather than the pressure from external stakeholders. As Matten & Moon (2008) state, “many of the elements of implicit CSR occur in the form of codified norms, rules and laws but are not conventionally described explicitly as CSR”.

The perception of Company D is that government impose additional constraints and does not support nor stimulate adopting CSR initiatives. When asked about actions to create more sustainable shopping malls, the interviewee said: “Unfortunately, we do not have any subsidy

from the government to modify our building to be more sustainable”, referring to his attempt to install solar panel roofs on top of a historical building” (finding F21 of Table 5-3). This piece of evidence indicates the lack of financial resources to implement CSR practices for company D.

#	Interview Quote	Company	Verified Source
F18	“We have a strong influence on regulations and common practices in the field. For example, we are the co-founders of the Brazilian Green House Gas Protocol program, as part of the international initiative launched in 1998 to manage gas emissions.”	A	Sustainability Report
F19	“Yes, the government is also our client because we participate in public projects. Such type of projects requires certifications, and I cannot hide the fact that these constraints are the main driver for getting and keeping the required certifications.” “An example of certification? We should deal with strict environmental regulations and permits, mostly because we store chemicals and waste management. That's why the majority of our plants have ISO 14000 certification.”	B	Sustainability Report
F20	“No, I believe the laws and regulations were responsible for our transformation. Until the 90's we had very few, but big suppliers and clients. Then, we experienced a boost of variety, adding small and medium businesses to our client portfolio. As you can imagine, many activities needed to be outsourced, which creates some external perception problems. Now, all departments stimulate CSR practices. But it was not a night from day movement, and the growing process leads to transformations and a lot of trial and errors until reaching this level of quality.”	C	Unable to find evidence that the company has a CSR department in their website
F21	“The building where our shopping mall is installed is part of the heritage of the city and is subject to preservation. The problem is that this constraint imposed by the city hall prevents us from implementing sustainable initiatives. One example is the installation of solar panels in the roof, which is not allowed. Unfortunately, we do not have any subsidy from the government to modify our building to be more sustainable.”	D	When checking the City Hall website there was evidence of constraints imposed on historical buildings

Table 5-3: Findings for the Topic “Governance”.

5.2.2 Human Rights

The interview results related to human rights are aligned with those presented in the quantitative analysis. The pieces of evidence illustrated in Table 5-4 can derive four distinct behavioural patterns.

Company A interviewee mentioned that they are part of the WEP (Women Empowerment Principles), led by the United Nations. She also stated previously in the interview that being a leading member of many CSR causes is part of their strategy. Asked to give concrete examples of initiatives linked to WEP, she said: “Currently, we have 56% of women in leadership positions” (finding F22, Table 5-4). She continued: “WEP (Women’s Empowerment Principles) recognised us as one of the 30 companies that most encourage gender diversity at all hierarchical levels of companies in Latin America”. This piece of evidence can indicate that the company is not only influenced by laws and regulations but exerts an influence on other stakeholders like competitors, the government and society.

When asked about initiatives to promote human rights in their core business, the interviewee of company B answered that they “...try to comply with the legislation for hiring people with special needs” (finding F23, Table 5-4). The interviewee was asked to describe how successful is this initiative. She replied saying that “It is a challenge to include some of them in some departments, especially due to the lack of formation in some required fields of knowledge”. This piece of evidence could indicate that the company is reactive for this topic, limiting itself to comply with laws and regulations. They do not provide any initiative to overcome this problem, even being aware of the fact that some positions cannot be filled due to incompatibility between skills.

The same question was addressed to company C. The interviewee mentioned the existence of communication channels used to address complains related to any unethical behaviour. The channel is not only dedicated to internal people but also other stakeholders such as clients, suppliers, job candidates (finding F23, Table 5-4). Asked about the effectiveness of this initiative she replied: “It is a very active channel, and we were able to identify and address

problems with our partners. For example, we outsourced the hiring process of a department, and the channel allowed us to identify a case of racial prejudice and quickly address the issue.”

Company D answered that they made some adjustments in their building to increase accessibility (finding F24, Table 5-4). He continued: “... [we reduced] the number of regular bathrooms to create a female and male bathroom for the physically disabled and comply with this legislation”. In fact, these initiatives are required by law. According to the local law, all public spaces, including shopping malls should be adapted to offer accessibility facilities, otherwise they are subject to fines and suspension of their permission.

#	Interview Quote	Company	Verified Source
F22	<p>"We are part of the Women Empowerment Principles [WEP is a joint initiative of UN Women and the UN Global Compact that presents seven guidelines for leveraging gender equality in organisations.]"</p> <p>"Currently, we have 56% of women in leadership positions".</p> <p>"WEP (Women’s Empowerment Principles) recognised us as one of the 30 companies that most encourage gender diversity at all hierarchical levels of companies in Latin America "</p>	A	Sustainability Report
F23	<p>“We try to comply with the legislation for hiring people with special needs”</p> <p>“It is a challenge including some of them in some departments, especially due to the lack of formation in some required fields of knowledge”</p>	B	Unable to find sources
F24	<p>“We have four communication channels that allow employees, suppliers, customers to report illegal or unethical conduct, and we guarantee confidentiality. It is up to anyone, a client, a supplier, or a candidate for a job vacancy discriminated during the selection process. They can get in touch without identifying themselves.”</p> <p>“It is a very active channel, and we were able to identify and address problems with our partners. For example, we outsourced the hiring process of a department, and the channel allowed us to identify a case of racial prejudice and quickly address the issue.”</p>	C	Institutional Portal; Verification in the Code of Conduct
F25	<p>"We had to adapt some elevators for a wheelchair in one of our entrances and reduce the number of regular bathrooms to create a female and male bathroom for the physically disabled and comply with this legislation."</p>	D	Institutional Portal

Table 5-4: Findings for the Topic “Human Rights”.

5.2.3 Fair Operating Practices

The interview results related to operating practices are aligned with those presented in the quantitative analysis. The pieces of evidence illustrated in Table 5-5 can derive four distinct behavioural patterns.

Company A is certified on ISO 20400 to guarantee sustainable procurement procedures. They exert a top-down formative pressure towards its suppliers by offering training programs: “We also developed a partnership with an education foundation, a training program on the subject dedicated to the suppliers and franchises” (finding F26, Table 5-5). This piece of evidence shows a concern of the company related to the awareness of their suppliers when it comes to procurement procedures.

Company B revealed that suppliers are encouraged to promote their certifications as a mean to enhance their legitimacy. Asked on which approach they use to stimulate or enforce certifications, the interviewee said, “We encourage our business partners to use the following label logos or standards whenever possible in their marketing initiatives [...]” (finding F27, Table 5-5). Curiously, they pointed out that some of these certifications are essential to participating in governmental projects and concessions as can be seen in the previous section. This piece of evidence can indicate that the company is loosely concerned with the awareness of fair operating practices of their suppliers.

Company C got a relevant certification called HACCP (Hazard Analysis Critical Control Point). This instrument helps companies addressing the risks of hazards in food production and storage. These risks include chemical, microbiological and improper manipulation. They were the first Brazilian company to get the certification. When asked about the motivations to get the certification, the interviewee answered: “We didn't experience any pressure from our clients or suppliers, and the initiative to be certified started internally”. The interviewee also mentioned that many procedures of HACPP to guarantee food safety were already part of their existing process but using different terms and vocabulary. He continued: “We do not use any logo or promote the certifications we have. But the certification raises the bar when we are dealing with suppliers, and we expect a certain quality level.” (finding F28, Table 5-5). This

piece of evidence can indicate that CSR actions are more implicit and product of internal pressure.

When asked about the relationship with suppliers and tenants in terms of CSR practices, company D answered: “Our business is real-estate. We make sure that our suppliers and tenants comply with rental rules and regulations for tenants”. In real-estate business, there is room for a plethora of joint initiatives between shopping mall administrators and stores, from waste management to energy efficiency. In contrast, the interviewee, the CEO of the company answered that “Of course, we must comply with the law when it comes to real-estate management. But nothing comes into mind when asked about the required standards of CSR” (finding F29, Table 5-5). This piece of evidence can indicate a separate or unaligned state when it comes to operating practices.

#	Interview Quote	Company	Verified Source
F26	“We have the ISO 20400 certification - these practices are used to enable a more sustainable procurement. We recently presented our case study in the II Global Forum on Sustainable Procurement. We also developed a partnership with an education foundation, a training program on the subject dedicated to the suppliers and franchises.”	A	Sustainability Report
F27	“We encourage our business partners to use the following label logos or standards whenever possible in their marketing initiatives: EU Ecolabel, Fairtrade, BCI, and GOTS.”	B	Institutional Portal of partner companies
F28	“We are the first Brazilian company in the field to receive a HACCP certificate [Hazard Analysis Critical Control Point]. We didn't experience any pressure from our clients or suppliers, and the initiative to be certified started internally. To comply with it, we had to adapt some of our processes. Interestingly, many of the requirements were already implemented in the past.” “We do not use any logo or promote the certifications we have. But the certification raises the bar when we are dealing with suppliers, and we expect a certain quality level.”	C	Institutional Portal
F29	“Our business is real-estate. We make sure that our suppliers and tenants comply with rental rules and regulations.” - “Of course, we must comply with the law when it comes to real estate management. But nothing comes into mind when asked about the required standards of CSR.”	D	Unable to find sources

Table 5-5: Findings for the Topic “Fair Operating Practices”.

5.2.4 Consumer Issues

Concerning the relationship with consumers, interviewees commented on how CSR affects their short- and long-term plans to incorporate or improve CSR initiatives. The interview results are aligned with those presented in the quantitative analysis. The pieces of evidence illustrated in Table 5-6 can derive four distinct behavioural patterns.

For example, company A is a transformation industry, more specifically related to beauty and cosmetics products. The interviewee described a significant pressure exerted by customers and society in general – “We suffer pressure from customers and society in general. Especially now, with social networks at the speed of light, no one would buy a product that contributes to the devastation of the environment”. Asked on which tools they use to communicate with clients that their products are adherent to their expectations, the interviewee said: “We are very active, always informing customers of our high standards in the production line as well as creating campaigns that even indirectly stimulate society to engage in the environment protection” (finding F30, Table 5-6). This piece of evidence can reveal that consumers exert influence over CSR initiatives, being society and media responsible for the pressure. An empirical study conducted by Deegan et al. (2002) revealed a direct connection between the attention given by the media and society to specific subjects and the priority given by companies.

Company B, on the other hand, has different types of clients. Most of them are public or private hospitals and government buildings. According to the interviewee, the certifications and permissions are crucial to keeping their client’s engagement: “We should regularly get and renovate permissions to operate” (finding F31, Table 5-6). This preoccupation has been already present in the previous section, where the company mentioned that certifications and concessions are critical to their business model. Company B has niche clients, many of them from the government and public institutions, which creates overlapping interests. More specifically, members of the government are the company's client. Conversely, members of the government are responsible for law and regulations, which can leverage the exerted pressure over the company.

Company C interviewee recognises different levels of pressure from clients. For example, when asked about customers, he said: “I would say that not all of our customers are aware of CSR practices. We deal from big retailers to tiny businesses”. According to her, small businesses are more interested in competitive prices and are not interested if the company is engaged in CSR initiatives or is certified. She said that the level of awareness increases proportionally to the size of the client: “Usually, larger companies regularly ask which certifications we have, probably due to some periodically auditing” (finding F32, Table 5-6). The piece of evidence can indicate that Company C does not suffer a strong influence from clients, and their CSR activities are a result of internal, rather than external forces.

When asked about the relationship with consumers, Company D did not recognise them as their clients. He corrected and said: “Our clients are our tenants and not their consumers”. Concerning opportunities to engage consumers in CSR activities or keep them informed about CSR initiatives, he continued: “Of course, we should provide the maximum comfort to our consumers because the more they buy, the more successful it is my client. It is my role to make their life easier and not impose any constraint. It is up to them implementing their sustainable practices.” (finding F33, Table 5-6). The piece of evidence can indicate that company D prefers to outsource or ignore customers pressure, and prefer to stick to the law, and not beyond that. This narrow understanding of CSR concepts leads to the interpretation that others are responsible for the implementation of CSR initiatives.

#	Interview Quote	Company	Source
F30	“We suffer pressure from customers and society in general. Especially now, with social networks at the speed of light, no one would buy a product that contributes to the devastation of the environment. Of course, we are very active, always informing customers of our high standards in the production line as well as creating campaigns that even indirectly instigate society to engage in the environmental protection.”	A	Sustainability Report; Institutional Portal
F31	“We have very exigent clients like hospitals, schools and government buildings. We should regularly get and renovate permissions to operate. Thus, advertising and promoting our certifications is a must for our business.”	B	Institutional Portal
F32	“I would say that not all of our customers are aware of CSR practices. We deal from big retailers to tiny businesses. Usually, larger companies ask regularly which certifications we have, probably due to some periodically checking. Small companies do not bother and are more interested in competitive prices, unfortunately.”	C	Unable to find sources

F33	“Our clients are our tenants and not their consumers. Of course, we should provide the maximum comfort to our consumers because the more they buy, the more successful it is my client. It is my role to make their life easier and not impose any constraint. It is up to them implementing their sustainable practices.”	D	Unable to find sources
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Table 5-6: Findings for the Topic “Consumer Issues”.

5.2.5 Community Involvement and Development

The interview results concerning the community involvement and development are aligned with those presented in the quantitative analysis. The pieces of evidence illustrated in Table 5-7 can derive four distinct behavioural patterns.

We start with company A that gave an example of an initiative to benefit the community: “For example, In the scientific and innovation aspect, a laboratory of molecular biology was set up in partnership with a private university in the vicinity of our main plant.”. Given the fact that this initiative can directly benefit young people, the interviewee was asked about what they expect in return. The interviewee said that “We lack specialised people. It is a way to gather talents in the upcoming future and at the same time sponsoring specialised education. You know, public policies on scientific research in Brazil are very deficient” (finding F34, Table 5-7). This piece of evidence reveals that this subject is incorporated in their core business.

The interviewee of company B revealed interest in offer job opportunities to members of the local community. The key difference, if compared to company A, is the fact that they did not mention any preliminary step to prepare individuals. Instead, they outsource this responsibility to local universities, which in turn, organise offers for internship and trainee programs (finding F35, Table 5-7). This piece of evidence reveals that the company is not making significant efforts to train or educate their target audience. It could also lead to a distortion of what in fact is a CSR action, considering a common internship job offer as a socially responsible action.

Company C was the only company that revealed a project that has an immediate impact on the local community without instant return to the company itself: The interviewee revealed that the company sponsors ten local schools in the surrounding of their plants. Asked on how employees are involved in such initiative, she answered: “We have the involvement of more than 60 employees from different areas, they donated equipment, made building renovation

and executed training programs for students and teachers” (finding F36, Table 5-7). This piece of evidence reveals a long-term involvement with the local community, in accordance with the definition of Porter and Kramer for implicit CSR. According to him, implicit CSR is implementing actions in accordance with the institutional environment, instead of an intentional decision of explicit CSR (Porter & Kramer, 2006). The interviewee of company D had some struggles to find an initiative related to the community. As a reaction to fill the long pause of the interview, the interviewee stated: “... we have a free library since 2015 that aims at allowing clients to borrow books and magazines. We have an environment dedicated to reading, with chairs, tables and illumination facilities inside our building” (finding F37, Table 5-7). This piece of evidence reveals the lack of interest in promoting initiatives that are relevant to the local community; a separate or unaligned CSR state can be perceived.

#	Interview Quote	Org	Verified Source
F34	<p>“We try, as much as possible, to help the local community via educational projects, and allow them to join us in the upcoming future. For example, In the scientific and innovation aspect, a Laboratory of Molecular Biology was set up in partnership with a private university in the vicinity of our main plant.” -</p> <p>“We lack specialised people. It is a way to gather talents in the upcoming future and at the same time, sponsoring specialised education. You know, public policies on scientific research in Brazil are very deficient.”</p>	A	Sustainability Report; University Institutional Portal (laboratory)
F35	Our community initiatives are very pragmatic and towards the inclusion of young employees. We offer internships and trainee programs in association with universities and training centres.	B	Sustainability Report; Portal
F36	“We adopted ten local schools in the surrounding of our plants. We have the involvement of more than 60 employees from different areas, they donated equipment, made building renovation and executed training programs for students and teachers. It also promoted the Program for hiring young apprentices.”	C	Unable to find sources
F37	“When it comes to community, ... we have a free library since 2015 that aims at allowing clients to borrow books and magazines. We have an environment dedicated to reading, with chairs, tables and illumination facilities inside our building.”	D	Unable to find sources

Table 5-7: Findings for the Topic “Community Involvement and Development”.

5.2.6 Labour Practices

The interview results concerning labour practices are aligned with those presented in the quantitative analysis. The pieces of evidence illustrated in Table 5-8 can derive four distinct behavioural patterns.

Company A was asked about evidence of actions that protects their employees. The interviewee started by explaining their maternity assistance program: “Currently, the Brazilian law allows maternity leave of 4 months. We do not believe that this is enough for the well-being of both the mother and child. Thus, we extended this timespan to 6 months” (finding F38, Table 5-8). The interviewee was asked about additional facilities for mothers, apart from the extension of the maternity leave. She continued: “Indeed, it is not only that. We provide gestational follow-up, a nursery in the workplace, babysitter assistance and space of breastfeeding in all plants. We also have a program to assist children with special needs”. This piece of evidence shows that the company is going beyond laws and regulations, possibly exerting pressure on concurrent and the government.

Company B preferred giving a more evasive answer when asked about evidence of actions concerning their employees: “We are consolidating our market share and geographic coverage by combining organic and external growth, which is very good for our employees. Employee benefits are always accumulated, never revoked when we acquire a new plant” (finding F39, Table 5-8). Asked about initiatives to guarantee that the HR can deal with different cultural aspects and measure the level of “happiness” of their employees, the interviewee answered: “We conduct a global satisfaction survey for all countries”. The company is known for its growth by acquisition and merges. Words like consolidation, external growth, global survey, could be indicators that the primary aim is a need to reduce duplication and achieve economy when scaling or globalising processes, like a cheaper global survey.

Company C revealed the influence of his “family-owned” business structure. When asked about employees’ satisfaction, the interviewee mentioned the company’s view on career: “Our organisational culture strongly influences our HR department. For example, management positions must be filled with internal people” (finding F40, Table 5-8). Asked about the success rate of this strategy, she continued: “Currently, the top management team is fully composed of people that once were occupying operational tasks in the past”. Subsequently, the interviewee was asked how they discover potential talents to occupy such positions. She continued: “All of our plants follow a continuous improvement model based on the Kaizen philosophy. We believe in small, but constant improvements, coming from all of us, from the intern to the board of directors. As a family-owned business, we have a strong influence from our CEO, that wants

to assure his ideas are materialised in all plants. We are very used to having him, and the board of directors visiting plants and been involved in some operational decisions”. This piece of evidence can confirm the influence of the top management on the adoption of CSR practices. As mentioned previously, many researchers associate the moral principles of the upper management with the ethical standards of companies (Hemingway, C. & Maclagan, P., 2004; Nakamura et al., 2001; Swanson, 2008; Wood, 1991).

Company D gave an evasive answer concerning employee’s well-being: “From an entrepreneur perspective, a socially responsible company is the one that has enough profits and can successfully pay its employees every month” (finding F41, Table 5-8). The negation of this subject can be an indication of the separation state, or completely unalignment with CSR practices. It occurs when the company do not value CSR actions, and they do not want to incorporate these practices into their core businesses.

#	Interview Quote	Company	Verified Source
F38	<p>“Currently, the Brazilian law allows maternity leave of 4 months. We do not believe that this is enough for the well-being of both the mother and child. Thus, we extended this timespan to 6 months.”</p> <p>“Indeed, it is not only that. We provide gestational follow-up, a nursery in the workplace, babysitter assistance and space for breastfeeding in all plants. We also have a program to assist children with special needs”</p>	A	Sustainability Report;
F39	<p>“We are consolidating our market share and geographic coverage by combining organic and external growth, which is very good for our employees. Employee benefits are always accumulated, never revoked when we acquire a new plant”.</p> <p>“We conduct a global satisfaction survey for all countries.”</p> <p>“We launched a shareholding plan to increase employee engagement and allow them to capitalize on our success. The plan gave eligible employees the chance to buy shares with very advantageous conditions. They can participate in the Group’s growth; we can bring them together and increase their sense of belonging and commitment.”</p>	B	Sustainability Report; Institutional Portal
F40	<p>“Our organisational culture strongly influences our HR department. For example, management positions must be filled with internal people. Only in exceptional situations, we are looking from someone from the market. Currently, the top management team (VPs) is fully composed of people that once were occupying</p>	C	Unable to find sources

	operational tasks in the past. Indeed, besides being a big organisation, it has a small-scale business atmosphere.” “All of our plants follow a continuous improvement model based on the Kaizen philosophy. We believe in small, but constant improvements, coming from all of us, from the intern to the board of directors. As a family-owned business, we have a strong influence from our CEO, that wants to assure his ideas are materialised in all plants. We are very used to having him, and the board of directors visiting plants and been involved in some operational decisions.”		
F41	“From an entrepreneur perspective, a socially responsible company is the one that has enough profits and can successfully pay its employees every month.”	D	Unable to find sources

Table 5-8: Findings for the Topic: “Labour Practices”.

5.2.7 Environment

The interview results concerning the environment are aligned with those presented in the quantitative analysis. The pieces of evidence illustrated in Table 5-9 can derive four distinct behavioural patterns.

The interviewee of Company A revealed a preoccupation with the environment and the company’s image for their clients and society as could be seen previously. When asked about concrete initiatives for environmental protection, she mentioned the foundation for nature conservation built in 1990: “We created a foundation for nature conservation in 1990, some years before the buzzwords sustainable development and biodiversity came into the knowledge the Brazilian public” (finding F44). Asked about the fact that the company image is strongly linked to the environment, and the impacts that their plants might have in the ecosystem, she replied: “We received the LIFE [Lasting Initiative for Earth] certification for our main plant, attesting to the efficiency of environmental management and commitment to biodiversity protection. We were the first cosmetic industry in the world to receive this certification”. In summary, company A reinforced its leading role in the protection of the environment by maintaining nature conservation units and adopting best practices in their industrial plants.

Surprisingly, the interviewee of company B, an HR Director, was unable to answer our questions concerning environment protection initiatives: “Unfortunately, I am not authorised to discuss this topic now. Can we arrange a meeting with the production manager?” (finding

F45). We made two attempts to contact the company for an interview with the production manager, and both were unsuccessful. Company B has shown a preoccupation to keep their certifications to be competitive in government projects. However, during the interview, it has shown a low level of transparency.

Company C revealed environmental challenges concerning energy consumption: “In our country, almost 100% of our energy matrix comes from hydroelectric stations. The dry season is the worst period, because of energy shortage” (finding F46). The interviewee continued, mentioning initiatives to improve energy consumption in their plants: “We made a huge investment on energy efficiency to reduce environmental impacts. We replaced all of our equipment, using the ones that are more energy-efficient”. Interestingly, this initiative was not announced on their institutional website. This piece of evidence can indicate a level of implicitness and internalisation, and lack of interest in publicly announce their initiatives to external stakeholders.

The interviewee of company D revealed his intentions on transforming their building to become more sustainable. At the same time, the lack of support and financial challenges are the reasons to abort the plan, at least in the short term: “We have some targets to be more sustainable when the subject is energy consumption and waste management. The problem is that we do not have any incentive from government to implement it. It would be great if we have subsidies or lines of credit to leverage that in our type of business” (finding F47). This piece of evidence can indicate that the company is in a separate state, with difficulties implementing sustainable practices.

#	Interview Quote	Company	Verified Source
F44	<p>“We created a foundation for nature conservation in 1990, some years before the buzzwords sustainable development and biodiversity came into the knowledge of the Brazilian public. The mission is to sponsor nature conservation projects on four themes: protected areas, species and ecosystems, climate change and biodiversity economics”</p> <p>“We received the LIFE certification for our main plant, attesting to the efficiency of environmental management and commitment to biodiversity protection. We were the first cosmetic industry in the world to receive this certification”</p>	A	Sustainability Report; Institutional Portal
F45	“Unfortunately, I am not authorised to discuss this topic. Can we arrange a meeting with the production manager?”	B	Second interview unsuccessful Unable to find sources
F46	In our country, almost 100% of our energy matrix comes from hydroelectric stations. The dry season is the worst period, because of energy shortage. We made a huge investment in energy efficiency to reduce environmental impacts. We replaced all of our equipment, using the ones that are more energy-efficient.	C	Unable to find sources
F47	“We have some targets to be more sustainable when the subject is waste management and energy consumption. The problem is that we do not have any incentive from government to implement it. It would be great if we have subsidies or lines of credit to leverage that in our type of business”	D	Unable to find sources

Table 5-9: Finding for the Topic “Environment”.

5.3 Final Remarks

The goal of this chapter was to improve the reliability of the outcomes of the quantitative analysis. The results obtained from the qualitative study are aligned with those obtained from the quantitative analysis. Table 5-10 presents a summary of the interviewed companies and the collected perceptions concerning their pieces of evidence for CSR actions and governance, as well as how stakeholders’ influences and are influenced by the company in CSR terms.

Company	Variables		Acculturation Alignment	Stakeholders Relationship	
	Gov	Actions		Influence	Pressure
A Cosmetics Large	High	High	Explicit CSR (Integrated)	High: Joint initiatives with government agencies and NGOs, natural reserves for the protection of the environment.	High: Examples are the market, government and regulatory agencies.
B Textile Large	High	Medium	Misaligned CSR (Separated)	Low: They stay in accordance with law and regulations and keep certifications to participate in public projects.	High: Government departments are potential clients, as well as regulators of their activities. “Stock market is the most important source of capital; corporations have to provide a high degree of accountability to investors” (Matten & Moon, 2008).
C Logistics Medium	Low	Medium	Implicit CSR (Assimilated)	Medium: In accordance with law and regulations. Participating actively in local community projects and environmental protection initiatives	Low pressure from clients and government.
D Shopping Mall Small	Low	Low	Unaligned CSR (Marginalised)	Low or inexistent: Lack of communication channel with key stakeholders like municipality, unions and the local community	Low pressure from clients and government.

Table 5-10: Summary of Qualitative Analysis Results.

The outcomes of the qualitative analysis confirm that the governance performance and the way these companies interact with key stakeholders differ depending on the company size and industry sector. A and B are large companies that make great usage of natural resources. The underlying environmental risks of their sectors is an important driver to get support from upper management. Company B, for example, is present in the stock market, that, in turn requires that the company publish periodic reports with CSR indicators. “With the stock market being the most important source of capital, corporations have to provide a high degree of

accountability to investors” (Matten & Moon, 2008). Both companies have financial resources and personnel to implement governance mechanisms are abundant. Both companies were classified with a high level of governance from the quantitative analysis too.

The pressure from key stakeholders is also determinant to the adoption of governance mechanisms. For example, companies C and D suffer much less pressure from the stakeholders, if compared to companies A and B. As a consequence, much of the standard vocabulary employed in CSR were missing in both interviews for companies C and D.

When it comes to CSR actions, our analysis indicates that the awareness of the upper management for the added value of CSR enhancing both social and financial performance leads to better performance for actions. Both companies A and C had a strong influence from their founders, both actively participating in CSR initiatives. The key difference between company A and C is the level of influence over key stakeholders: Company A has a strong level of influence over stakeholders like government and market. It is part of their strategy handling environmental risks and taking the lead in the subject of environmental protection. Here, the transformation sector plays an important role. By the other hand, company C, from the logistics sector and smaller, suffer less pressure from key stakeholders. According to the interview, the vision of the founder has an impact on the CSR actions. The lack of pressure from external stakeholders could be responsible for keeping the governance aspect underdeveloped.

A combination of low performance of governance and actions leads to a marginalised state. Company D fits this category. Being a family-owned business, with low pressure from key stakeholder and lacking lines of credit to implement CSR initiatives, the company acts reactively, depending much more on external influences, such as new laws and regulations that are related to CSR.

Although the set of companies investigated during qualitative analysis is small, the responses of companies were relevant and compatible with the characteristics discovered in the quantitative analysis.

Also, the qualitative analysis revealed potential causes of their alignment or lack of alignment of companies, when it comes to CSR practices:

- a) **Explicit CSR:** Companies could suffer pressure from critical stakeholders to implement CSR practices. At the same time, they could exert direct or indirect influence over their stakeholders.
- b) **Misaligned CSR:** The pressure and constraints imposed by key stakeholders can be the primary driver to adopt CSR practices, which leads to distortions or symbolic adoption of CSR practices.
- c) **Implicit CSR:** The lack of pressure of critical stakeholders could result in an under-developed CSR governance. At the same time, the company vision and the internal philosophy (e.g., use of continuous improvement processes) can lead to processes that are more aligned with CSR).
- d) **Unaligned CSR:** The absence of lines of credit or investment, incentives and public policies could lead companies with low financial and personnel capability to keep them distant to CSR.

Chapter 6 Discussion

“ it is essential to reduce the distance between what is said and what is done, in such a way that, at a given moment, your speech is your practice.”

Paulo Freire

This chapter aims to elaborate commentary on the results of this approach by discussing qualitative and quantitative analysis findings.

6.1 Overall Analysis of Findings

As stated in the methodology section, the quantitative and qualitative research findings were essential elements to test our hypotheses on the universe of researched companies. The upcoming sections describe the meaning, importance and relevance of our results divided by our four acculturation types discovered during research.

6.1.1 Explicit CSR as an Acculturation Type

The Explicit CSR type has been proposed to describe companies with CSR integrated into their core business and firmly apply those practices. This behaviour has support from both quantitative and qualitative evidence. The quantitative analysis revealed that this group comprises large companies and both Brazilian and French companies have similar behaviour. They present high scores for CSR actions and governance (hypothesis 2) and presented a strong positive correlation between both variables (hypothesis 3). The information gathered during the interview confirms many joint initiatives between the company and NGOs and several programs towards the community and the protection of the environment.

Explicit CSR has support from the CSR literature. For example, Matten & Moon (2008) defines explicit CSR as companies “that assume and articulate responsibility for some societal interests”. Also, these societal interests could vary according to the sector. For example, the

interviewed company is involved in the exploration of natural resources. As a response to pressures by society and concerns associated with the image of their product, the company engaged in many initiatives to protect the environment, including the creation of natural reserves for the protection of endangered species as could be seen in the qualitative analysis.

Matten and Moon (2008) continue with the definition of explicit CSR: It is also consisted of “voluntary programs and strategies by corporations that combine social and business value and address issues perceived as part of their social responsibility by the company”. As large companies, they suffer much more external pressure from society and financial stakeholders, leading to improvements in their norms, standards and ethical standards (Weaver et al., 1999). The descriptive analysis revealed that most large companies have CSR embedded in the values of the organisation.

The interview outcomes revealed that the company is the leader of many joint initiatives with the government. At the same time, the government regulates their activities, which leads to the improvements of their internal processes to comply with laws and regulations. London (1967) claimed that integration consists of the interaction between two cultural entities. The result is the accommodation of new cultural values but keeping the original cultural entity of both sides. Results indicated that investigated companies maintained their assumptions, beliefs, cultural elements, and organisational practices. As part of their strategy, they are willing to be integrated into government initiatives, taking the lead in many of them, as shown in Chapter 5. Here, the integration type could lead to a balanced change in both cultural entities because there is no attempt from one group to dominate the other. For example, larger companies have many benefits from the government regarding policies and taxes, mostly because their revenue significantly impacts taxes collection and the creation of jobs.

This proposed type of acculturation is linked to the following hypotheses:

- H2: The size of the company affects the level of CSR engagement
- H3: CSR governance has a direct influence over CSR actions
- H4: Companies can follow a pattern of acculturation based on actions and practices

Figure 6-1 presents a concept map with suggested relationships between the acculturation type and research questions, CSR and acculturation literature and quantitative and qualitative findings.

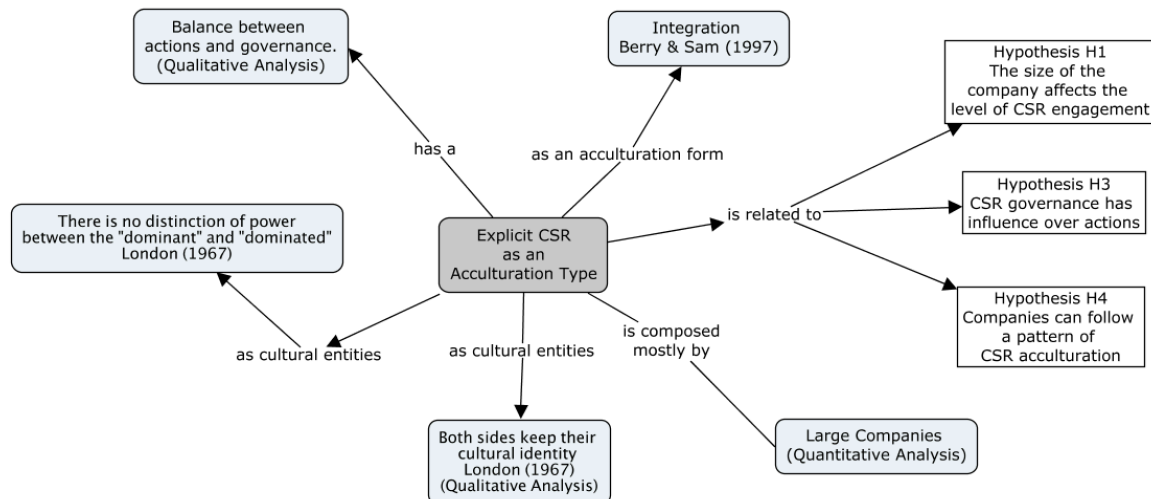


Figure 6-1: Concept Map of the Explicit CSR as an Acculturation Type.

6.1.2 Unaligned CSR as an Acculturation Type

This study proposed a fourth acculturation type called Unaligned CSR. This group of companies have both underdeveloped actions and governance. The quantitative analysis results revealed that this group is mostly composed of small and medium companies (SMEs).

Qualitative analysis suggested that most of the reasons not to adopt CSR practices are due to the lack of financial resources and government support. Prinicic (2003) supports this evidence, mentioning that SMEs have much more difficulties in adopting CSR. Berry et al. (1987) state that marginalisation can be:

- a) Temporary: when the cultural entity is deprived of opportunities to contact the new culture, leading to alienated states.
- b) Irreversible: when cultural values and beliefs are conflicting.

From this study, we could not determine which type of marginalisation the interviewed company fits better. The reason is that the qualitative analysis revealed resistance from

participants to discuss CSR topics and sometimes questioning the effectiveness of some practices. Berry et al. (1987) suggest that a cultural entity could migrate from marginalisation to another acculturation type, as long as resources and opportunities are available. Here, further observation would be necessary to understand better which kind of marginalisation this company fits better: temporary or irreversible.

This proposed type of acculturation is linked to the following hypotheses:

- H2: The size of the company affects the level of CSR engagement
- H3: CSR governance has a direct influence over CSR actions
- H4: Companies can follow a pattern of acculturation based on actions and practices

Figure 6-2 presents a concept map with suggested relationships between the acculturation type and research questions, CSR and acculturation literature and quantitative and qualitative findings.

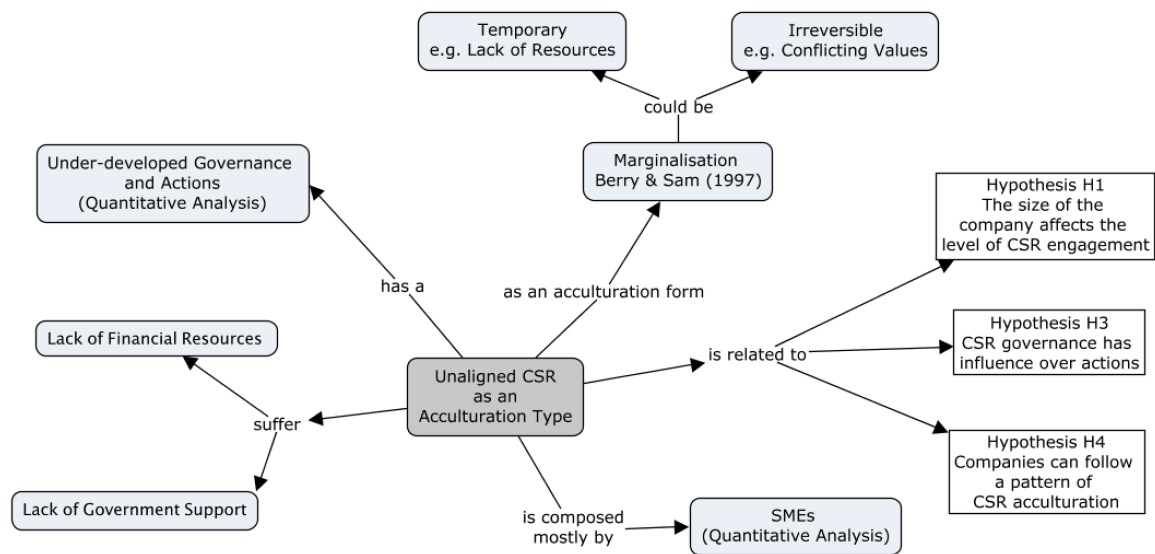


Figure 6-2: Concept Map of the Unaligned CSR as an Acculturation Type.

6.1.3 Implicit CSR as an Acculturation Type

This study proposed a third acculturation type called Implicit CSR. This group of companies have under-developed governance but has evidence of CSR actions. These companies do not

use their efforts for legitimation purposes. In general, they follow high ethical standards, comply with law and regulations, but do not claim authorship or do not advertise these practices.

The qualitative analysis results revealed that the level of pressure from stakeholders to adopt CSR practices is low, which can be one of the causes of the under-developed vocabulary. Roberts et al. (2006) observe that some companies could be actively leading socially responsible practices and addressing social and environmental impacts, without employing the correct vocabulary. More specifically, these companies could be already engaged without being aware.

We bring back the definition of assimilation as “a process in which one group adopts the identity and culture of the other” (Berry, 2013; Berry et al., 1987). As suggested by Gordon (1964), some cultural entities present a high degree of cultural maintenance (what the company is) and a low degree of structural maintenance (what the company has). In CSR terms, they have socially responsible values embedded in their culture and are, in general, aligned with CSR stakeholders demands, which suggests a high degree of cultural maintenance. On the other hand, they have an under-developed awareness of CSR, producing, in the end, a low degree of structural maintenance.

The lack of explicitness in their governance processes makes it difficult to establish a bidirectional exchange with their CSR stakeholders. The results from the quantitative analysis corroborate this statement: The quantitative analysis results corroborate this statement: More than 80% of companies do not have any area in their institutional portal dedicated to CSR. The remaining 20% has a small website area, presenting a few CSR definitions, without any periodical sustainability report. The interviewed company revealed that many of their socially responsible initiatives are the product of their continuous improvement processes aligned with the total quality management philosophy and a strict code of ethics.

This proposed type of acculturation is linked to the following hypotheses:

- H2: The size of the company affects the level of CSR engagement
- H3: CSR governance has a direct influence over CSR actions

- H4: Companies can follow a pattern of acculturation based on actions and practices

Figure 6-3 presents a concept map with suggested relationships between the acculturation type and research questions, CSR and acculturation literature and quantitative and qualitative findings.

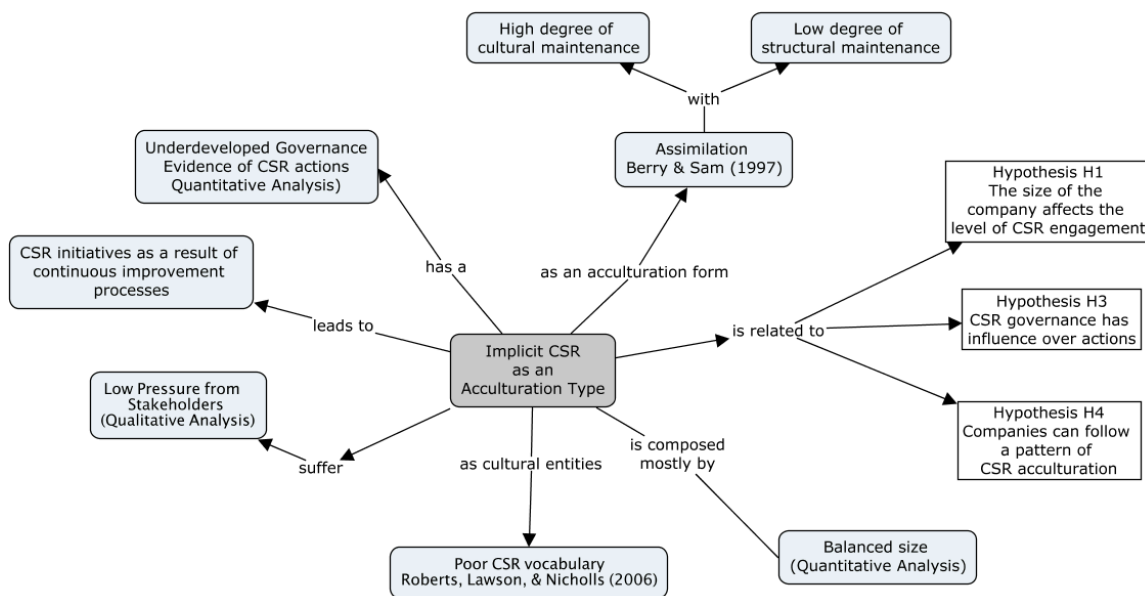


Figure 6-3: Concept Map of the Implicit CSR as an Acculturation Type.

6.1.4 Misaligned CSR as an Acculturation Type

This study proposed a second acculturation type called Misaligned CSR. It is composed mostly of medium and large organisations, with a balanced representation of Brazilian and French companies. It describes companies that could adopt CSR symbolically for legitimacy reasons. The quantitative results indicated that companies in this group have a disparity between governance and CSR actions, being the discourse more prevalent than the practice. The qualitative analysis also confirms this finding: The interview with one company revealed that the pressure from the stock market was determinant to improve their CSR reporting process. Also, being a multinational, they stated that some initiatives to improve working conditions are adopted at the global level to reduce costs, ignoring the local reality and needs. The side-effects of these global initiatives are explored in an article by Lazaric et al. (2020), which discusses the growing homogeneity of processes and the international division of labour and

employment. These changes are accelerated by the impact of technological breakthroughs accompanying the digital transformation of industry or Industry 4.0. In their special issue, dedicated to analysing structural changes and sustainability, they discuss the threats of the economy's financialization, creating a strong dependency of industries on the financial sector. The high prioritization of bonuses, shareholder dividends, and monetary compensation, could be a threat to "the integrity of employment and social protection regimes.

This acculturation type has the characteristics of separation. It takes place when a cultural entity attempts to preserve its current culture and practices by decreasing exchange as much as possible. Since these companies might give less priority to non-financial stakeholders, they try to adopt CSR as late as possible and symbolically, for legitimacy purposes. Consequently, these companies should not generate many opportunities for cultural exchange of CSR themes with stakeholders, and each will function independently.

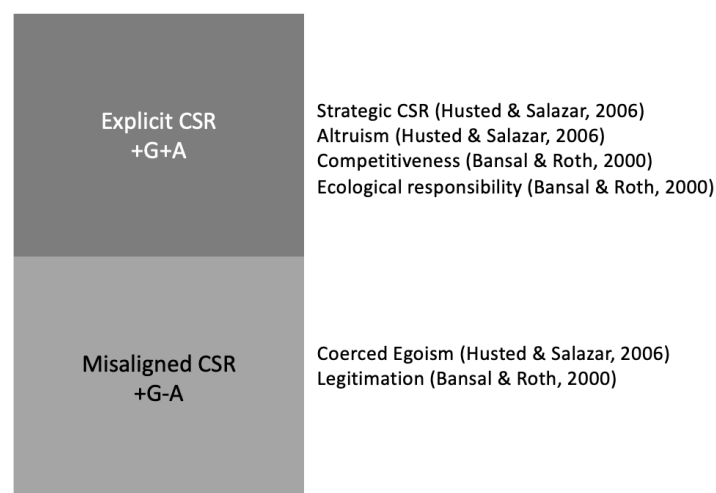


Figure 6-4: Comparison between Explicit CSR and Misaligned CSR.

One can interpret the misaligned CSR type of acculturation of a particular kind of explicit CSR. Both types have evidence of governance mechanisms as could be seen in the quantitative and qualitative analysis. What differs these groups are how companies react to the pressures of their stakeholders. As mentioned earlier, explicit CSR companies use CSR as a competitive advantage at the strategic level (Husted & Salazar, 2006). Misaligned companies, on the other hand, adopt CSR as a form of legitimation. They comply with the norms at a minimal level to

reduce costs and maximisation of return (Bansal & Roth, 2000). The term “coerced egoism”, employed by Husted & Salazar (2006) can also be used in this context, referring to companies that adopt CSR practices because it is enforced by regulation. Figure 6-4 illustrates the key differences between explicit CSR and misaligned CSR.

This proposed type of acculturation is linked to the following hypotheses:

- H2: The size of the company affects the level of CSR engagement
- H3: CSR governance has a direct influence over CSR actions
- H4: Companies can follow a pattern of acculturation based on actions and practices

Figure 6-5 presents a concept map with suggested relationships between the acculturation type and research questions, CSR and acculturation literature and quantitative and qualitative findings.

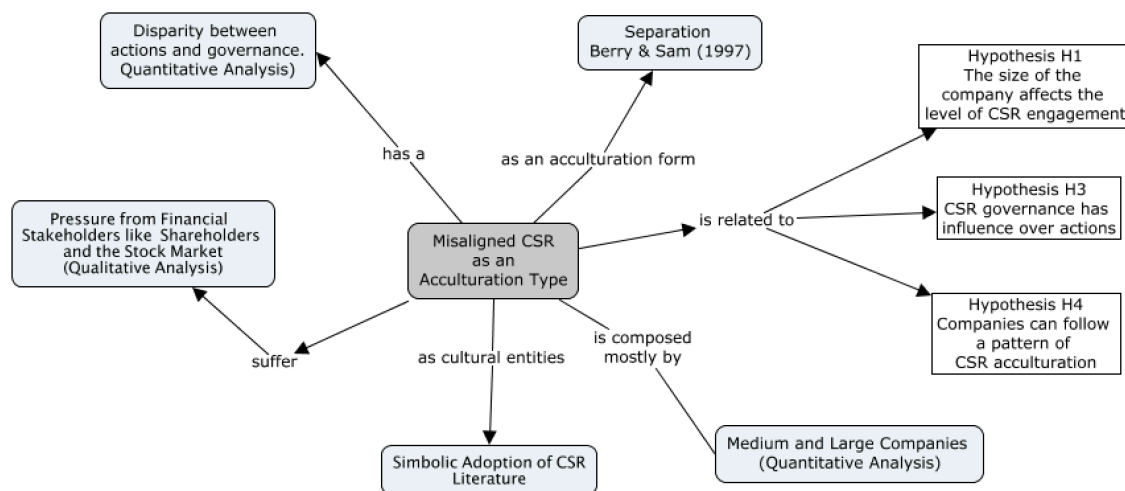


Figure 6-5: Concept Map of the Misaligned CSR as an Acculturation Type.

6.2 Final Remarks

Figure 6-6 presents a summary integrating findings from both quantitative and qualitative analysis. As indicated in the methodology section, the results of quantitative and qualitative research were essential elements in testing our hypotheses on the universe of the companies

studied. As can be seen, we divided our types of acculturation into two types: symmetric and asymmetric.

Topic	symmetric		asymmetric	
	Explicit CSR	Unaligned CSR	Implicit CSR	Misaligned CSR
Closest type of acculturation	Integration	Marginalisation	Cultural Assimilation	Separation
Balance between actions and CSR governance	Yes	Yes	No	No
Governance	Developed	Underdeveloped	Underdeveloped	Developed
Actions	Developed	Underdeveloped	Partially developed	Underdeveloped
Size	Big	Small and Medium	Several Sizes	Big
Financial resources	Available	Limited	Varied	Available
CSR vocabulary	Fluent	Illiterate	Limited	Fluent
Visibility of CSR initiatives	High	Low	Low	High

Figure 6-6: Acculturation types and their characteristics.

Symmetric types follow the binary notion of CSR adoption. This balance between actions and governance creates a dichotomy: Outperforming companies that integrate CSR into their core and the set of underperforming companies; those who lack resources or pressure and do not have CSR in their agenda, or their engagement is under-developed. This dichotomy is not new, and several authors described the relationship between size, sector, and adherence to CSR.

If there is a balance between governance and actions in general, there are cases that do not fit this pattern. This asynchronicity between actions and governance leads to non-optimal CSR acculturation states like implicit CSR and, in the worst case, the misaligned CSR. The asymmetric types of acculturation help explain the cases that do not follow the binary notion of CSR adoption.

Chapter 7 Conclusion

"We know accurately only when we know little, with knowledge doubt increases"
Johann Wolfgang von Goethe

This chapter is structured in two parts: The first part starts by summarising the research and main achievements. The second part is dedicated to exploring the implications from this research and limitations and possibilities for future work.

7.1 Conclusion

This study investigated how the alignment between organisational governance and socially responsible actions supports developing a culture of social responsibility in business. The motivation to address this subject came from the fact that most of the existing studies addressing the drivers to adopt CSR do not consider the acculturation aspect. This PhD research adopted a holistic approach, using CSR literature and acculturation theories to analyse the findings and support the developed hypotheses. The mixed-method approaches could help understand the multifaceted subject of corporate social responsibility.

The study built its acculturation framework based on the CSR literature and the fourfold paradigm of acculturation. The study followed a sequential explanatory research design and employed three broadly used data collection methods: surveys, semi-structured interviews, and document analysis.

Data collection took place in two steps. First, a survey was conducted, producing 50 responses from Brazilian and French companies of different sectors and sizes. The first step aimed to identify different acculturation types based on the alignment between CSR actions and governance, and the overall performance on the core subjects of the ISO 26000.

The second step of data collection was dedicated to qualitative analysis. The objective was to produce a triangulation of the results of the survey through interviews. A total of four

companies were chosen from the survey sample. A subsequent document analysis was conducted to increase the reliability of the outcomes of interviews. The selected sources were sustainability reports and institutional portals.

This research expands existing knowledge by focusing on the following specific objectives: SO3) the economic context and demographic of companies. More specifically, the company size, sector and country of origin, SO4) the alignment between CSR governance and actions, and SO5) discovering different acculturation types.

For SO3, not surprisingly, we could observe that CSR engagement differs according to the company's size and sector. The smaller the organisation, the less awareness of the subject. The same for the company's sector. The more direct were the risks and impacts for a core subject, the more policies and actions were implemented. Concerning the country of origin, except for some differences in initiatives related to education and working conditions, we could not find a strong influence of the country over CSR actions and governance for the universe of companies of this research. One of the possible reasons for this homogeneity is that many companies worldwide have recently begun to adopt the language and practice of CSR, commonly adopted in European and American organisations, and other regions like South America and Asia.

For SO4, there is, as expected, a positive correlation between CSR governance and actions. Companies with lower CSR governance performance are more likely to have lower performance for CSR actions, and participants with higher CSR governance scores are more likely to have higher CSR actions scores. However, this is not always the case. Some investigated companies did not follow this pattern, with unbalanced performance in terms of governance and actions.

SO5 was to understand better cases that do not positively correlate governance and actions. The findings suggest four acculturation types of CSR practices. The first acculturation type, called explicit CSR, represents companies with CSR embedded into their core business and significantly influences stakeholders. The second acculturation type, misaligned CSR, describes companies that adopt CSR symbolically, driven by legitimacy and competition, not pursuing much power over stakeholders. The third acculturation type, called implicit CSR

represents companies that do not have the CSR vocabulary in their core business and adhere to some socially responsible practices. The fourth acculturation type, called unaligned CSR refers to companies that do not have enough resources or personnel to embed CSR, or their core values are incompatible with CSR, reaching a marginalised state. We defend the idea that the optimal acculturation type is the explicit CSR, where there is no distinction between dominated and dominant organisations. Both cultural entities interact at the same level, favouring cultural exchange.

In conclusion, this research offers a significant contribution to the literature concerning companies' adoption of CSR practices. The four discovered acculturation types could constitute a preliminary step towards rigorous empirical and theoretical research in the field. It could contribute to research by providing a better understanding of companies' decision-making process concerning the adoption of socially responsible practices in their strategy and their level of depth and commitment in different subjects.

7.2 Implications from this Research

This study can help companies review their communication patterns with key stakeholders by adding the acculturation perspective to CSR analysis. It also augments the set of tools and techniques of CSR research by focusing on companies' interaction as cultural entities. The results of this research contribute to the field, advancing existing knowledge, by presenting empirical data and analysis of the voluntary notion of CSR.

In general, companies will first put profit maximisation, independently on their size, sector and country (Campbell, 2007; Lenox, 2006). We could confirm this statement for three acculturation types. For both Explicit, Misaligned, and Unaligned CSR, we observed their wish to improve their reputation towards society and avoid costs and risks by complying with laws and regulations. The exception to this rule is Implicit CSR: We could observe that the voluntary nature is present, with strong influence from the upper management and internal philosophy continuous improvement processes.

7.3 Limitations and Future Research Directions

The limitations of this study open space to opportunities for future research, as described in the remaining bullet points.

- Testing the study hypotheses using companies with different sizes and sectors enabled the analysis of different behaviours of CSR according to financial resources and human capital at their disposal. Still, it weakened the generalizability of the results because we are mixing organisations that are different. A possible extension could be analysing cultural differences of homogeneous samples (e.g., companies of the same sector, same size). The change of sample data could help to test the robustness of the theoretical framework.
- The selected companies represent two countries with distinct development stages, more specifically, Brazil and France. This sample was useful to analyse the behaviour of companies facing different social structures, and different laws and regulations. Except for some differences in initiatives related to education and working conditions, we could not find a strong influence of the country over CSR actions and governance for this research's universe. An extension of this study could be to increase the number of companies in both countries with compatible size and sector, improving the robustness of the current theoretical predictions.
- Quantitative and qualitative data collected were based on surveys and interviews. Statistical tests were carried out, as well as interviews and document checking were conducted to reduce any bias that the surveys and interviews may cause.
- Using the ISO 26000 as a common vocabulary allowed the study to examine CSR practices using some themes for performance comparison. Although this standard is widely used in the literature, it is not the only one. Future studies could examine CSR adoption using other frameworks to evaluate different perspectives of CSR, such as policy strategy, accounting and reporting.
- Fifth, there was an over-representativeness of the service sector in the sample of this study. Some differences between the service and other sectors were identified concerning the adoption of CSR practices. Results indicated that the environment

subject has less importance for the services sector if compared to the manufacturing sector. The fact that the sample was not entirely balanced, a further investigation of the difference between these sectors would improve the predictions' robustness.

- From the acculturation perspective, we assumed that companies are unique cultural entities, and our work consists of observing from an external perspective, how these entities interact with other cultural entities. Although we can affirm that a company share values, beliefs and ethical standards, this simplification can hide essential aspects of the organisational culture like divergence of ideas, conflicting interests and distinct behaviours within departments. Thus, an interesting extension of this work would be analysing the acculturation process from an internal perspective.
- The measures used in this study are by no means exhaustive. The usage of CSR actions and governance as a source to identify acculturation types may not have fully captured the various facets of the acculturation process.

Despite the limitations presented above, the approach used by this study is innovative and could form a basis for new research on CSR acculturation.

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A.1 Summary in French

Appendix A

A.1 Summary in French

Évaluation de la performance sociale et environnementale des organisations : des indicateurs de leurs formes d'acculturation

Résumé

Les organisations opèrent en permanence dans un environnement soumis aux pressions des parties prenantes aux niveaux stratégique et opérationnel. La pression comprend des sujets qui vont au-delà de l'activité de l'organisation, y compris les pratiques socialement responsables. La responsabilité sociale des entreprises (RSE) est un domaine de connaissances qui a longtemps été présent dans les discussions issues de la recherche industrielle ou universitaire. Cette étude explore l'écart entre le discours soutenu par les organisations et leurs actions socialement responsables et comment leur comportement influence le développement d'une culture de responsabilité sociale en entreprise. L'étude contribue à combler le vide identifié dans la littérature, qui ne parvient pas à analyser les entreprises et ses parties prenantes en tant qu'entités culturelles, exerçant une influence ou étant influencée par d'autres entités culturelles dans un contexte socioculturel particulier de la RSE. Les théories de l'acculturation peuvent aider à observer et analyser les interactions de ces entités culturelles, leur contexte démographique et économique, ainsi que leurs discours et leur pratique. La recherche propose un modèle d'acculturation des types d'adoption de la RSE basé sur l'observation de l'alignement entre gouvernance et actions RSE. L'étude a utilisé des sujets de base de la norme ISO 26000 pour servir de base à la création d'un vocabulaire commun et d'une clarification des termes. L'étude a adopté une approche interdisciplinaire utilisant des recherches quantitatives et qualitatives. Une méthode quantitative a été choisie dans un premier temps pour identifier les modèles de leurs pratiques RSE. Une approche qualitative a ensuite été utilisée pour améliorer la fiabilité et la validité des conclusions tirées de l'analyse quantitative. Les résultats de cette recherche s'ajoutent aux connaissances existant en adoptant une nouvelle approche pour améliorer la compréhension de l'adoption de la RSE par les organisations en identifiant différents types d'acculturation et leur comportement commun.

Chapitre 1 - Introduction

Un changement significatif dans la relation entre les entreprises et leurs parties prenantes concernant les enjeux sociétaux et environnementaux a été observé ces dernières années (Schrempf et al., 2016). Plus que jamais, les entreprises ont été invitées à faire face aux impacts sociaux et environnementaux causés directement ou indirectement par leurs activités. La matérialisation de ces attentes et actions concrètes est appelée Responsabilité sociétale de l'entreprise (RSE). Ce concept implique l'intégration des préoccupations sociales et environnementales des entreprises, au-delà de la législation (Carroll, 2015). Capron & Quairel-Lanoizelée (2015) donnent une définition élargie de la RSE comme réponse de l'entreprise aux enjeux sociétaux en produisant des stratégies, des systèmes de management et des mécanismes de rapport.

Il existe un consensus parmi de nombreux auteurs sur le fait que développer et appliquer une méthodologie cohérente pour intégrer la RSE dans la stratégie des entreprises est une entreprise difficile (Ashrafi et al., 2018 ; Baumgartner & Rauter, 2017 ; Carroll, 1991). Les entreprises peuvent avoir différentes motivations pour adopter la RSE en fonction de la situation démographique, du secteur et du type d'entreprise. Par exemple, les secteurs liés à l'exploration de ressources naturelles limitées dans les pays émergents peuvent avoir des impacts immédiats tels que la dégradation de l'environnement ou les catastrophes naturelles (Banerjee, 2008).

Les études sur la RSE suggèrent que les motivations des entreprises à adopter des pratiques de RSE sont extrinsèques ou intrinsèques. Une motivation extrinsèque se caractérise par la pression des parties prenantes externe comme le gouvernement, les concurrents et la société en général, entraînant la décision d'une entreprise de s'engager dans des activités de RSE (Aguillera et al., 2007 ; Deegan, 2002). Certains chercheurs soutiennent que les motivations pourraient être intrinsèques, de l'intérieur vers l'extérieur. Les entreprises ne suivent pas toujours le paradigme de la rationalisation économique (Davis et al., 1997 ; Heugens et al., 2008). Les entreprises peuvent participer à des activités de RSE en réponse à leur sentiment d'obligation ou de devoir social et à leurs préoccupations sur les impacts de leurs opérations.

Chanteau, (2017) va au-delà de l'aspect motivation et soutient que faire des choix corporatifs, y compris intégrer des pratiques de RSE, est un problème de nature politique. Comment une seule organisation peut-elle décider ce qui est le mieux pour toutes les parties prenantes ? Chanteau donne un exemple d'entreprise fictive qui devrait dépenser plus de ressources pour améliorer la vie de ses employés ou augmenter la marge de ses actionnaires. Ce problème est au cœur des systèmes politiques, où les individus doivent prendre des décisions qui sont bénéfiques pour toutes les parties concernées. Ce problème est appelé le « paradoxe de Condorcet » : même s'il y a une volonté de satisfaire tous les membres, il n'y a pas de solution logique. Selon l'auteur, pour un problème politique, une solution politique est nécessaire : pour accroître la confiance entre les parties, un tiers impartial est introduit, et que les parties prenantes reconnaissent comme arbitre - éventuellement habilité à sanctionner le non-respect de l'arbitrage. Ainsi, l'existence d'une autorité politique est obligatoire, empêchant les garanties contractuelles, une orientation sociale, qui pourrait atténuer les stratégies biaisées et unidirectionnelles mises en œuvre par les entreprises.

Husted & Salazar (2006) présentent une taxinomie des entreprises en fonction de leurs stratégies. Certaines entreprises attendent des résultats financiers de leurs initiatives durables, même si ces résultats sont indirects, tels que l'augmentation de la réputation ou l'attraction

d'investisseurs. Et il y a un type particulier d'entreprise qui intègre le caractère volontaire de la RSE parce qu'elle fait partie de son ensemble de croyances et de valeurs. Certaines entreprises adoptent la RSE pour éviter les coûts et les risques, principalement parce qu'elle est imposée par la réglementation. Certains d'entre eux sont perçus comme possédant des normes de RSE de haut niveau mais impliqués dans des scandales ou des comportements contraires à l'éthique, révélant des écarts entre leurs discours et leurs actions pratiques (Gendron et al., 2004 ; Jones et al., 2009).

La nature autorégulatrice de la RSE et la variété des motivations à adopter la RSE laissent l'efficacité des pratiques adoptées sujette à interprétation. S'il existe des exemples d'entreprises qui s'efforcent d'aligner leurs opérations sur les pratiques, il existe également des contre-exemples : des entreprises qui utilisent des initiatives comme stratagème de relations publiques pour minimiser leurs risques de réputation, comme on peut le voir dans de nombreux exemples décrits dans les travaux de Carroll (1991) et B. Jones et al. (2009). Wagner et al. (2009, p. 79) ont également examiné la distance entre les affirmations des entreprises et la performance sociale, en inventant le terme « hypocrisie d'entreprise ». Ils définissent cette incongruence comme « la croyance qu'une entreprise prétend être quelque chose qu'elle n'est pas ».

La recherche actuelle qui explore les moteurs de l'adoption de la RSE ne considère pas l'acculturation de la RSE comme le résultat de l'interaction, de l'influence et de la pression des parties prenantes. Le fait que de nombreux instruments RSE proposent des politiques, des outils d'évaluation et de suivi au niveau mondial, ils ignorent le contexte et la singularité de chaque entreprise. Ainsi, la recherche devrait se concentrer sur différents niveaux d'acculturation pour améliorer notre compréhension de la façon dont la pression et l'influence sur les parties prenantes affectent leurs décisions de s'engager dans des pratiques de RSE.

Prenant tout ce contexte en considération, cette étude explore l'adoption des pratiques de RSE comme phénomène d'acculturation. Les grands thèmes de l'ISO 26000 ont permis de collecter des indicateurs de performance de la gouvernance RSE et des actions pour les évaluer dans une approche interdisciplinaire (ABNT, 2010). Les résultats de cette recherche s'ajoutent aux connaissances existant en adoptant une nouvelle approche pour identifier différents types d'acculturation. La recherche a mené une analyse quantitative et qualitative d'entreprises brésiliennes et françaises de différentes tailles et secteurs. L'étude a révélé différents types d'acculturation concernant l'adoption de la RSE. Les résultats indiquent également qu'au-delà du type d'acculturation des entreprises, il est également possible d'identifier différents modèles d'adoption du contexte de mise en œuvre dans les activités quotidiennes des entreprises.

1.1 Objectif de la recherche

Dans son livre intitulé *Le Capitalisme Cognitif : La Nouvelle Grande Transformation*, (Moulier Boutang, 2007) s'inspire des évolutions récentes de l'industrie, accélérées par l'impact des percées technologiques telles que l'intelligence artificielle et l'automatisation massive. Dans ce passage du capitalisme industriel au capitalisme cognitif, la centralité accrue du savoir et du travail intellectuel dans ce nouveau modèle socio-économique ne remplace pas le côté matériel de la production. Au lieu de cela, il reprend son rôle dominant dans la détermination de la valeur d'échange éventuelle des biens produits. Dans le processus, la production devient plus flexible et sa localisation géographique moins critique car elle « commence à imiter, dans son

organisation matérielle, la polyvalence du goût », Moulier Boutang (2007, p. 33). Ce changement substantiel dans les relations entre les parties prenantes, permettant l'échange global et la créativité collective, peut changer la façon dont les entreprises priorisent la RSE et les relations avec les parties prenantes.

Nous pensons que l'ajout de la perspective d'acculturation pourrait aider à mieux comprendre dans quelles conditions les entreprises mettent en œuvre la RSE dans cet environnement commercial en constante évolution. L'acculturation peut être résumée par l'interaction entre différentes cultures et l'échange ou la fusion des habitudes et le partage des connaissances. Elle conduit également à l'établissement de normes, de conventions et de symboles (Berry, 1997).

Le terme « entreprise », utilisé de façon récurrente dans cette recherche, fait référence à l'organisation formelle des entreprises, y compris ses normes, ses incitations et ses règles. Nous suivons ici la définition de Huntington (1968) : « modèles de comportement stables, valorisés et récurrents » définis par leur adaptabilité, complexité, autonomie et cohérence. La définition de March & Olsen (1989) s'applique également : « ... des ensembles de règles et de routines qui définissent les actions en matière de relations entre rôles et situations ».

Il est axiomatique pour notre analyse d'évaluer les entreprises d'un point de vue externe. Nous n'avons pas l'intention d'évaluer l'interaction entre les constituants internes. Nous supposons que les entreprises sont des entités uniques qui « permettent des interactions prévisibles et structurées qui sont stables, contraignent le comportement individuel et sont associées à des valeurs et un sens partagés » (Peters, 2019). Ce travail porte sur la diversification par l'interaction entre l'entreprise et les principaux acteurs de la RSE plutôt que sur la diversification par des moyens internes.

Compte tenu des différents comportements des organisations pour un sujet complexe comme la RSE, la question centrale de cette recherche est la suivante :

- « Comment résorber l'écart entre le discours tenu et les actions socialement responsables ? »

Plus précisément, l'étude vise à répondre aux sous-questions suivantes :

- Comment le pays d'origine et la taille de l'entreprise influencent-ils l'adoption de pratiques RSE dans leurs activités principales ?
- Quelle est la relation entre la gouvernance RSE et les actions RSE ?
- Quels sont les différents niveaux d'acculturation des pratiques RSE ?

1.2 Objectifs de recherche spécifiques

L'objectif principal de cette thèse est d'analyser le processus d'acculturation des entreprises, basé sur l'alignement entre discours de gouvernance RSE et actions socialement responsables. Plus précisément :

1. Identifier les facteurs clés de la RSE et de l'acculturation.
2. Sélectionner l'instrument RSE et les variables de type d'acculturation comme base de comparaison entre entreprises.

3. Étudier l'influence du pays d'origine et de la taille de l'entreprise sur l'adoption d'actions RSE.
4. Analyser l'influence du discours de gouvernance RSE sur l'adoption d'actions RSE
5. Faire une corrélation entre le comportement socialement responsable des entreprises et leur type d'acculturation.

1.3 Contributions

Si la littérature existante a fourni un débat détaillé sur différents aspects de la RSE, peu d'attention a été consacrée au modèle d'acculturation adopté par les entreprises, dans quelles conditions elles adoptent des pratiques de RSE. Par exemple, les travaux de Castro & Rudmin (2020) fournissent une recherche bibliographique complète sur l'acculturation, avec des références à près de 8300 articles rédigés en anglais, français, espagnol et portugais. Malgré le grand nombre d'articles abordant ce thème, aucun n'a couvert le lien entre acculturation et RSE.

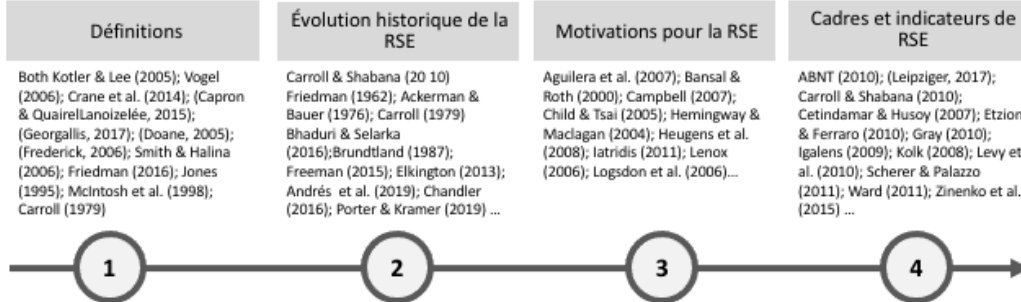
Le rôle des facteurs socioculturels et les processus impliqués dans l'interaction entre les entreprises et leurs mandants en tant qu'entités culturelles n'ont pas encore été étudiés de manière approfondie. C'est ici que nos recherches contribuent.

Chapitre 2 - Les références théoriques

Ce chapitre vise à couvrir la littérature théorique et empirique liée à la portée de cette thèse. Il se concentre sur deux sujets clés, à savoir la RSE et l'acculturation, et s'organise comme suit :

- La section 2.1 examine et évalue la littérature théorique et empirique qui sous-tend le domaine de la RSE. La section se concentre sur trois domaines d'intérêt, qui incluent la définition de la RSE, le développement historique de ce domaine de recherche et les moteurs intrinsèques et extrinsèques de l'adoption des pratiques de RSE.
- La section 2.2 analyse les théories de l'acculturation et la manière dont elles rendent compte des pratiques de RSE dans les entreprises. Il évalue également comment les théories de l'acculturation pourraient aider à combler les lacunes existantes dans la littérature sur la RSE. Il décrit l'approche adoptée dans cette recherche et explique les éléments nouveaux qu'elle contient. La figure 01 et la figure 02 résume ce chapitre de la thèse et montre quelques auteurs renommés sur le sujet.

2.1 RSE



2.2 Acculturation

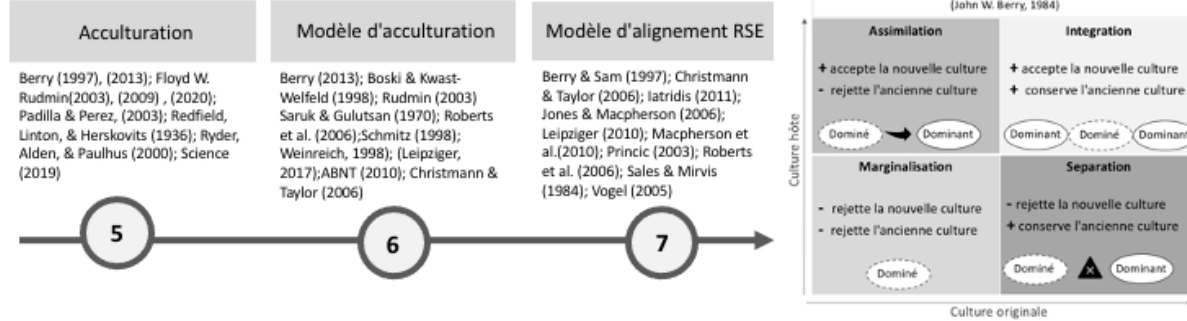


Figura 01 - Chapitre 1 – Résumé de la référence théorique.

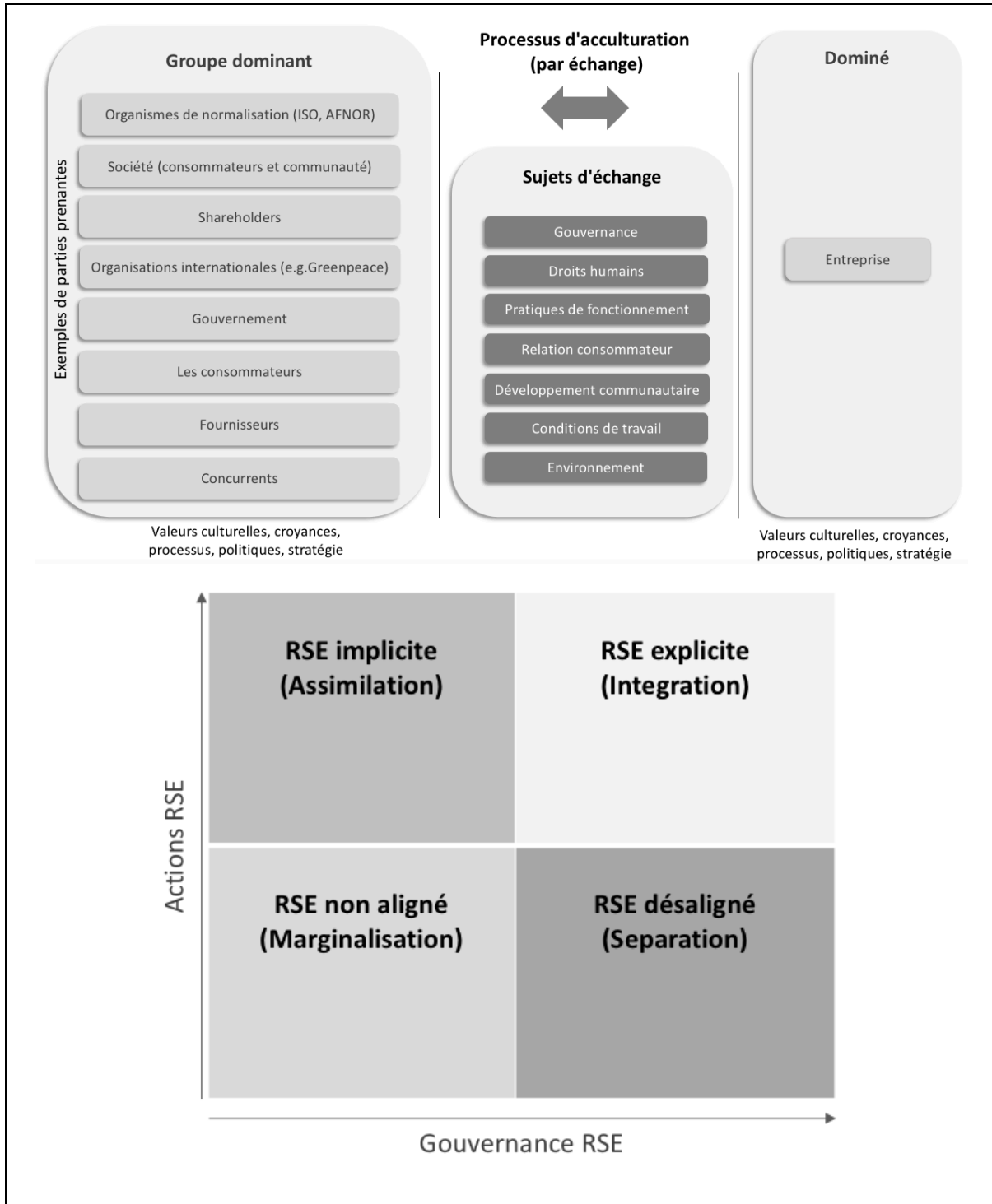


Figura 02 - Chapitre 1 - L'acculturation adoptées par les entreprises.

Chapitre 3 - Les procédures méthodologiques

Ce chapitre présente la méthodologie employée dans cette recherche, couvrant les étapes de la collecte et de l'analyse des données. Comme indiqué par White (2003), la méthodologie est une

ligne directrice qui comprend des outils et des techniques pour la collecte et l'analyse des données.

Le chapitre couvre le processus de conception de la recherche et les étapes menées tout au long de la recherche, telles que la collecte de données, la définition des variables et les approches utilisées pour l'analyse empirique des données quantitatives et qualitatives. Nous utilisons l'analyse quantitative pour comprendre les données. Ensuite, les résultats quantitatifs sont analysés et utilisés pour visiter les hypothèses formulées et analyser le problème plus en profondeur avec des données qualitatives. Nous adoptons trois sources de données : l'enquête, les entretiens semi-structurés et l'analyse du contenu et documents. La triangulation méthodologique est accomplie en utilisant les méthodes quantitatives et qualitatives. La triangulation théorique est réalisée en analysant le sujet de recherche à partir de différentes perspectives théoriques, plus précisément la RSE et l'acculturation). Par exemple, en recoupant les résultats de l'enquête, en conduisant l'entretien semi-structuré et par la validation des informations dans les rapports RSE et les portails institutionnels. La triangulation de données est réalisée en utilisant différentes sources de données. La figure 03 résume le plan de recherche.

3.1 Plan de recherche

- **Étude exploratoire**
- **Conception mixte**
 - Méthode séquentielle
- **Triangulation**
 - Méthodologique
 - Théorique : RSE et théories de l'acculturation
 - De données : En recoupant les résultats de l'enquête, l'entretien semi-structuré et la validation des rapports RSE et les portails institutionnels.

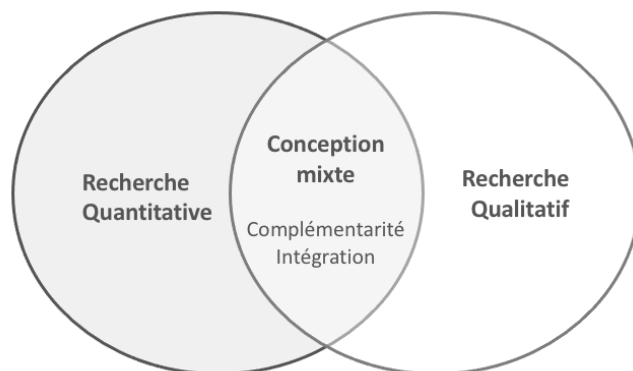


Figura 03 - Chapitre 3 – Plan de recherche.

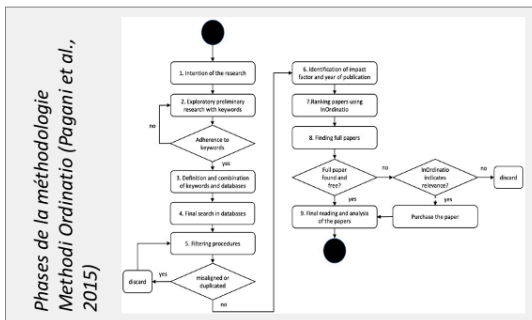
Nous avons utilisé une démarche de recherche basée sur la *Methodi Ordinatio*, qui donne la priorité au facteur d'impact, au nombre de citations et à l'année de publication. Nous avons proposé quatre hypothèses. La figure 04 résume cette étape du contexte de recherche, et les propositions des hypothèses.

3.2 Contexte de recherche

1. Revue de la littérature

Bibliographie

- Méthode de choix d'indicateurs pour la sélection des articles et livres : facteur d'impact; nombre de citations ; année de publication.



- Autres recherches documentaires.

Proposition des hypothèses

H1: Les organisations brésiliennes et françaises pourraient présenter des **comportements d'engagement distincts** concernant l'adoption de la RSE.

H2: La taille de l'entreprise a une **influence** sur le niveau d'engagement RSE.

H3: La gouvernance RSE a une **influence** sur les actions RSE.

H4: Les entreprises peuvent suivre un **schéma d'acculturation** en relation avec la gouvernance RSE et les actions RSE.

Figura 04 : - Chapitre 3 – Contexte de recherche

Le choix de l'échantillon est motivé par trois raisons : premièrement, examiner des organisations dans différents contextes nationaux : le Brésil est un pays émergent, confronté à défi social et environnemental. D'autre part, la France est un pays développé avec des mécanismes mis en œuvre pour inclure la RSE. Deuxièmement, la contribution à des études empiriques. Troisièmement, parce que culturellement et logistiquement pratique, la doctorante est brésilienne et a fait son doctorat en France. La figure 05 résume le contexte de la revue de la littérature et l'enquête de terrain.

3.2 Contexte de recherche

1. Revue de la littérature

Bibliographie

Méthode de choix d'indicateurs pour la sélection des articles et livres :

- Facteur d'impact
- Nombre de citations
- Année de publication

Autres recherches documentaires

Pays	Secteur			Total
	Industriel	Services	Commercial	
FR	8	14	3	25
BR	4	13	8	25
Total	12	27	11	50

2. Enquête de terrain

- Le profil de l'échantillon pour l'analyse quantitative

Entreprises de deux pays:

- Contextes national, sociaux et économiques distincts
- Contribution à la connaissance
- Culturellement et logistiquement pratique

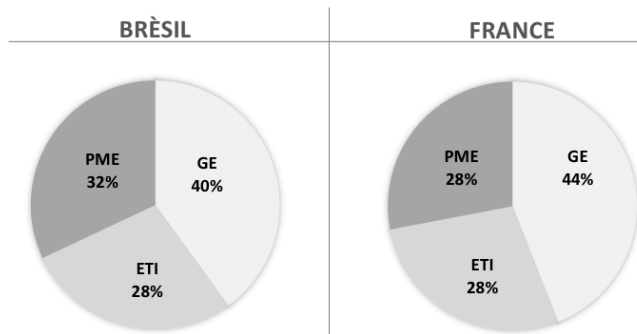


Figure 05 : - Chapitre 3 - Contexte de recherche.

L'analyse quantitative est basée sur deux variables : la première, gouvernance RSE représente les mécanismes de gouvernance RSE, normalement des politiques et de normes. La deuxième variable, Actions RSE, comporte l'ensemble des initiatives. En effectuant une analyse qualitative, notre objectif premier est de comprendre le contexte des entreprises et leur alignement entre le discours et la pratique., et comprendre le « comment et le pourquoi » de leur type d'acculturation. Pour cela on a choisi l'entrevue semi-structuré.

La figure 06 présente brièvement le contexte de la recherche sur le terrain et la manière dont le questionnaire est structuré pour l'analyse quantitative. Nous avons élaboré un questionnaire basé sur les thèmes centraux de l'ISO 26000, afin de collecter des données de performance d'action et de gouvernance RSE et aussi évaluer l'équilibre entre le discours et la pratique. Le questionnaire a été appliqué en format électronique par *Qualtrics* et imprimé (Appendix B, Appendix C, Appendix D, et Appendix E).

3.2 Contexte de recherche

2. Enquête de terrain

- Le questionnaire pour l'**analyse quantitative** :
Est-ce que l'organisation intègre ces pratiques dans cette stratégie?
- Format électronique (*Qualtrics*) et papier : 104 questions
 - envoyé à 176 entreprises
 - répondu par 70 et 50 valides
- L'entrevue semi-structurée pour l'**analyse qualitative** :
 - Acquérir une compréhension approfondie des résultats découverts dans l'analyse quantitative.
 - En mettant l'accent sur le « comment » et le « pourquoi ».

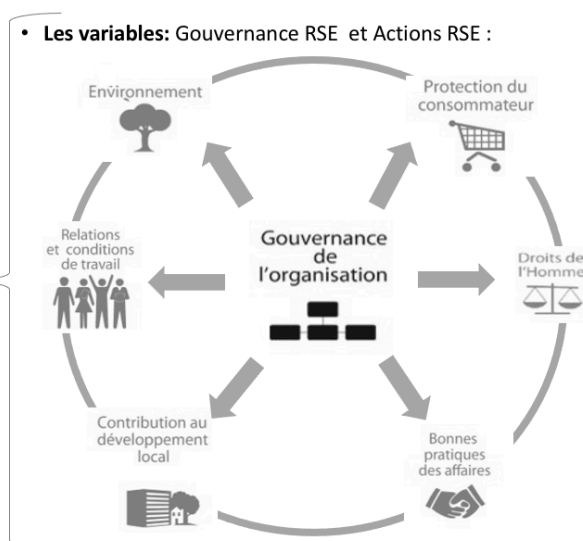


Figura 06 - Chapitre 3 - Contexte de recherche - enquête de terrain.

Diverses techniques ont été utilisées pour l'analyse des données. Ces analyses font des découvertes pour vérifier les hypothèses de recherche. La figure 07 présente brièvement les étapes, les techniques et les hypothèses correspondantes pour chaque analyse.

3.2 Contexte de recherche

3. Analyse des données

Etape	Technique	Hypothèses
Quantitative	Statistiques descriptives	H1 (Pays), H2 (Taille), H3 (Gouvernance), H4 (Acculturation)
	Analyse de corrélation	H1 (Pays), H2 (Taille)
	Régression linéaire	H3 (Gouvernance et Actions)
	Analyse de groupage	H2 (Taille), H4 (Acculturation)
	Analyse discriminante	H2 (Taille), H4 (Acculturation)
Qualitative	Comptage des mots	H4 (Acculturation)
	<i>Keywords in Context</i>	H4 (Acculturation)
	Analyse du contenu	H4 (Acculturation)
	Analyse de documents	H4 (Acculturation)

Figura 07 - Chapitre 3 – Analyse des données et hypothèses.

Chapitre 4 – Les résultats quantitatifs

Ce chapitre utilise des outils et techniques quantitatifs pour identifier les caractéristiques communes des organisations concernant l'adoption de pratiques socialement responsables. Une enquête a été choisie comme technique de collecte de données et des outils statistiques comme technique d'analyse des données. Dans les statistiques appliquées, l'analyse univariée est la forme la plus simple d'analyse de données où les données analysées ne contiennent qu'une seule variable. Comme mentionné par Boslaugh (2012), le calcul de statistiques descriptives est une étape préliminaire, décrivant les données et trouvant les modèles qui existent en leur sein. Boslaugh mentionne qu'il « est une pratique courante de commencer une analyse en examinant les affichages graphiques d'un ensemble de données et en collectant des statistiques descriptives pour avoir une meilleure idée des données à analyser ».

Les statistiques multivariées, en revanche, sont les méthodes descriptives utilisées pour traiter un nombre quelconque de variables simultanément. L'objectif est d'aller au-delà de l'étude d'une ou deux variables (Baccini, 2010). L'analyse multivariée fournit une représentation plus précise du comportement de données hautement corrélées. Il existe de nombreux outils utilisés dans l'analyse multivariée, des statistiques descriptives à l'analyse exploratoire des données, en passant par les modèles de régression quantitative.

Les deux techniques d'analyse univariée et multivariée seront utiles pour donner des idées et des directions pour effectuer l'analyse qualitative. Le chapitre quatre se concentre sur l'analyse quantitative, en utilisant des outils et techniques univariés et multivariés pour évaluer les résultats de l'enquête, en présentant les résultats et en testant les hypothèses.

La première hypothèse propose que les organisations brésiliennes et françaises puissent avoir des comportements distincts de RSE. Nous avons effectué une analyse de corrélation entre les

variables des Pays, Action RSE et Gouvernance RSE. Et la corrélation n'est pas significative. En analysant les données, les entreprises des deux pays ont un comportement similaire, selon la taille et secteur (à l'univers recherché). Les possibles raisons est la couverture globale de la RSE.

La deuxième hypothèse suggère que le taille de l'entreprise a une influence sur le niveau d'engagement RSE. Comme nous l'avons prévu, il y a une corrélation entre ces deux variables. La taille est liée à la performance d'actions et de gouvernance. Même s'il y a une corrélation entre la taille et la performance, elle n'est pas totale. Donc, il y a encore d'espace pour l'investigation des cas qui échappe la tendance. La figure 08 illustre les résultats des hypothèses 1 et 2.

4 – Les résultats quantitatifs

H1 - Les organisations brésiliennes et françaises pourraient présenter des comportements d'engagement distincts concernant l'adoption de la RSE

La corrélation entre le pays d'origine et la performance n'est pas significative.

Hypothèse non-confirmée

	Pays	Actions CSR	Gouvernance CSR
Pays	1,000	0,039	0,155
Actions CSR		1,000	0,668 **
Gouvernance CSR			1,000

** corrélation est significative au niveau 0,01 (bidirectionnelles)

H2 - La taille de l'entreprise a une influence sur le niveau d'engagement RSE.

La corrélation entre la taille de l'organisation et la performance est significative.

Hypothèse partiellement confirmée

	Taille	Actions CSR	Gouvernance CSR
Taille	1,000	0,541	0,589
Actions CSR		1,000	0,668 **
Gouvernance CSR			1,000

** corrélation est significative au niveau 0,01 (bidirectionnelles)

Figure 08 – Les résultats quantitatifs (H1 et H2).

La troisième hypothèse suggère que la gouvernance RSE a une influence sur les actions RSE. Nous avons effectué une régression linéaire en prenant les données de performance de la gouvernance et les actions. La régression linéaire montre une corrélation positive entre la gouvernance et les actions, ce qui confirme partiellement l'hypothèse. On peut dire que cette hypothèse est partiellement confirmée à cause des sociétés qui non à un équilibre total entre gouvernance et action. Une analyse plus approfondie est nécessaire pendant l'analyse qualitative, pour évaluer les cas qui échappent cette tendance. La figure 09 illustre le résultat d'hypothèse 3.

4 – Les résultats quantitatifs

H3 - La gouvernance RSE a une influence sur les actions RSE

Régression Linéaire

Corrélation positive

Hypothèse partiellement confirmée

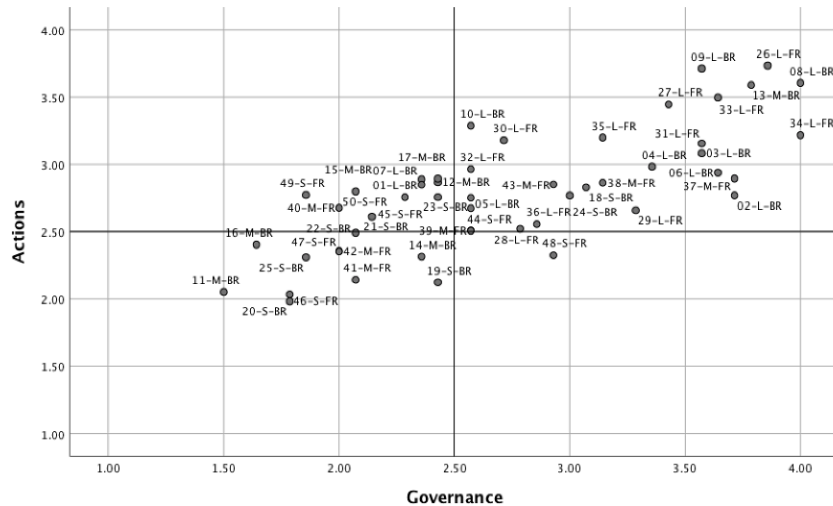
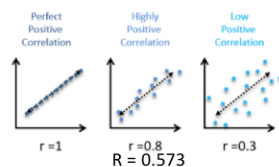


Figure 09 : Les résultats quantitatifs (H3).

La quatrième hypothèse suggère que les entreprises peuvent suivre un schéma d'acculturation avec la gouvernance RSE et les actions RSE. Cette étape est dédiée à la découverte des entreprises avec des comportements similaires. Pour ça, la technique d'analyse de cluster a été choisie. Nous avons utilisé des clusters hiérarchiques sur les données et la configuration optimale a quatre groupes distincts et validés selon la méthode Ward.

Le premier groupe se compose des entreprises qui ont une performance d'action et gouvernance moyenne remarquable. Ce sont en général, des grandes entreprises.

Le deuxième groupe est composé des entreprises qui ont une performance d'action et gouvernance très faible. Il s'agit des petites et moyennes entreprises.

Le troisième groupe est composé des entreprises qui ont une bonne performance d'action, mais avec une gouvernance faible. Il s'agit des sociétés de tailles différentes.

Le quatrième groupe est composé des entreprises qui ont une bonne performance de gouvernance, mais la majorité de thèmes ont une performance déficitaire. Il s'agit, en général, des grandes entreprises.

On propose, comme dans le modèle original, quatre types d'acculturation, notre modèle d'acculturation vers la RSE :

- Le premier type qu'on appelle RSE explicite, est un type spécial d'intégration. Dans ce cas, la société a un équilibre entre le discours et l'action.
- Le deuxième type, à l'autre extrême qu'on appelle RSE non-aligné ou inexistant. Ce type d'acculturation est similaire à la marginalisation, la gouvernance et action sont faibles ou inexistantes.
- Le troisième type, le type qu'on appelle RSE implicite et en déséquilibre. Ce type semble beaucoup avec l'assimilation culturelle. L'entreprise a assimilé les actions socialement responsables, mais la gouvernance est faible ou sous-développée.

d) Et pour finir, les entreprises qui ont ce qu'on appelle une RSE désalignée sont aussi en déséquilibre. Ce type est similaire à celui de la séparation. L'entreprise a une gouvernance développée et présente de façon symbolique ou pour raisons de légitimité, car les actions ne sont pas à la hauteur de ce qui est affiché. En fait, beaucoup de discours et peu de pratique. Il y a une ligne très subtile entre le manque d'équilibre entre les actions et le discours qui du coup sera taxé de *greenwashing*.

Comme on peut le voir sur la figure 10, les noms des groupes RSE explicite, non aligné, implicite et désaligné sont conformes à notre modèle d'acculturation de la RSE.

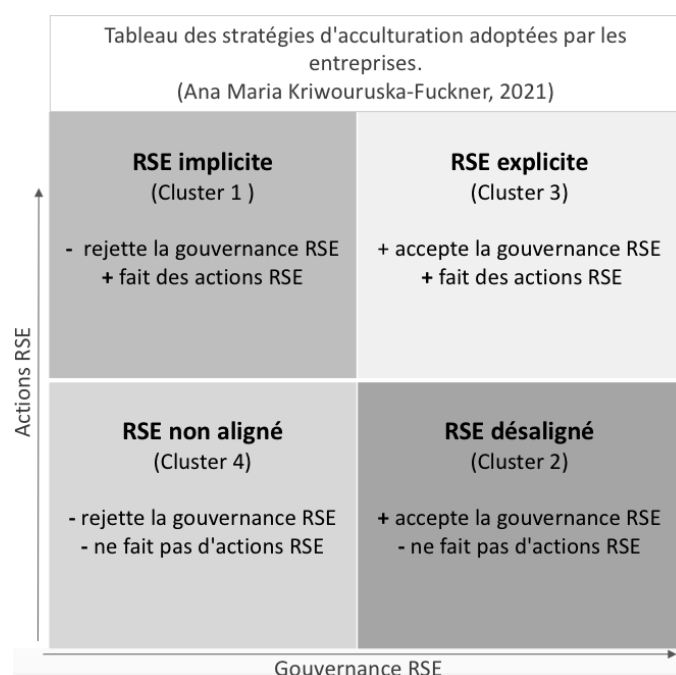


Figure 10 : Les résultats quantitatifs (H4) - modèle d'acculturation vers la RSE.

Chapitre 5 – Les résultats qualitatifs

Selon Creswell (2018), « la recherche qualitative est une approche pour explorer et comprendre le sens que les individus ou les groupes attribuent à un problème social ou humain ». Cette approche est fondamentalement interprétative : les chercheurs interprètent les données en tenant compte d'un moment sociopolitique et historique particulier. La recherche qualitative utilise différentes méthodes pour la collecte et l'analyse des données si on la compare à l'analyse quantitative. Au lieu d'utiliser des données homogènes adaptées aux outils statistiques, les données recueillies lors de l'analyse qualitative sont descriptives. En général, cette approche est exploratoire et peut aider à comprendre les modèles découverts lors de l'analyse quantitative.

Cette étude utilise des méthodes mixtes pour tester l'hypothèse proposée. L'analyse qualitative a été utilisée pour améliorer la compréhension des résultats identifiés lors de l'analyse quantitative. Plus important encore, elle vise à accroître la fiabilité, en recoupant les résultats

de l'analyse univariée et multivariée de la recherche quantitative avec les résultats produits dans les résultats qualitatifs.

Ce chapitre commence par expliquer le but de l'analyse qualitative, la sélection des entreprises pour l'entretien et l'approche utilisée pour analyser les données des entretiens semi-structurés. Ensuite, il présente les résultats des entretiens. Il termine en revisitant l'hypothèse H4 selon laquelle les entreprises pourraient présenter des schémas d'acculturation différents en matière d'adoption de la RSE. Le but principal de l'analyse qualitative est d'évaluer plus en profondeur chaque type d'acculturation identifié précédemment. Voici un rapide résumé de l'analyse qualitative, qui permet de vérifier la conformité du comportement des entreprises avec leurs types d'acculturation respectifs.

Les cas symétriques, où l'on vérifie un équilibre (bon ou mauvais) entre gouvernance et action. Par exemple, la société qui appartient au groupe RSE explicite a un grand pouvoir d'influence sur les parties prenantes comme le gouvernement et la société. De la même façon, il subit une forte pression de la société, du gouvernement et des ONG de protection environnementale. Il y a un échange bidirectionnel entre le dominant et le dominé. Dans l'autre extrême, la société qui appartient au groupe RSE non-aligné, n'a aucune influence sur des parties prenantes, ni n'exerce de pression de l'État. Les réglementations du secteur d'administration des centres commerciaux de sa ville sont très souples. Le manque d'influence et de pression peuvent être la cause d'un sous-développement extrême du vocabulaire RSE. Les cas asymétriques : la société qui appartient au groupe RSE implicite a un certain pouvoir d'influence sur des parties prenantes. Par exemple, il participe activement aux programmes d'éducation locaux et de protection de l'environnement. En même temps le secteur de logistique n'impose pas beaucoup de contraintes, et donc ne subit qu'une faible pression.

On a pu constater une influence directe des valeurs éthiques et stratégiques qui sont celles de direction. Et pour finir, dans les sociétés qui appartiennent au groupe RSE désaligné, on a pu constater un niveau d'influence très bas de l'entreprise sur les parties prenantes.

En ce qui concerne la pression, lorsqu'il s'agit d'une société avec des normes rigides, la pression est très élevée. Mais en même temps en tant que société cotée en bourse, elle subit de la part de ses actionnaires. La figure 11 représente un résumé de l'analyse qualitative avec les types d'acculturation dans chaque entreprise, ainsi que ses performances et actions de gouvernance, et la relation d'influence et de pression des parties prenantes.

Sommaire – Les résultats qualitatifs

	Acculturation	Société	Performance		Relation avec les parties prenantes	
			Gov.	Actions	Influence	Pression
symétrique	RSE Explicite (Intégration)	Cosmétique GE	Haute +	Haute +	Élevée : initiatives conjointes avec des agences gouvernementales et des ONG, des réserves naturelles pour la protection de l'environnement.	Élevée : les exemples sont le marché, le gouvernement et les organismes de réglementation.
	RSE non-aligné (Marginalisation)	Centre Commercial PME	Bas -	Bas -	Faible ou inexistante : Il manque de canal de communication avec les principales parties prenantes comme la municipalité, les syndicats et la communauté locale.	Faible pression de la part des clients et du gouvernement.
asymétrique	RSE Implicite (Assimilation Culturelle)	Logistique ETI	Bas -	Haute +	Moyenne : conformément à la loi et aux règlements. Participe activement aux projets communautaires locaux et aux initiatives de protection de l'environnement.	Faible pression de la part des clients et du gouvernement.
	RSE désalignée (Séparation)	Textile GE	Haute +	Bas -	Faible : Ils restent en conformité avec la loi et la réglementation et conservent les certifications pour participer à des projets publics.	Élevée : le marché boursier est la principale source de capital; les entreprises doivent offrir un degré élevé de responsabilité aux actionnaires.

Figure 11 : Les résultats qualitatifs.

Chapitre 6- Les acquis

Le résultat du chapitre 6 est une triangulation des résultats présentés dans les chapitres 4 et 5. Les résultats sont issus à la fois d'analyses quantitatives et qualitatives et placent ces résultats dans le contexte de la recherche existante. Il est structuré en deux parties : la première partie commence par discuter des résultats des analyses qualitatives et quantitatives, tandis que la deuxième partie est consacrée à l'exploration des implications pour la recherche des limites et des possibilités de travaux futurs.

6.1 Analyse globale des résultats

Comme indiqué dans la partie méthodologie, les résultats des recherches quantitatives et qualitatives ont été des éléments essentiels pour tester nos hypothèses sur l'univers des entreprises étudiées. Les sections à venir décrivent brièvement la signification, l'importance et la pertinence de nos résultats divisés par nos quatre types d'acculturation. La figure 12 représente un résumé des découverts au cours de la recherche.

6 – Les acquis : Découverte de différents types d'acculturation

Topic	symétrique		asymétrique	
	RSE explicite	RSE non aligné	RSE implicite	RSE désaligné
Type d'acculturation le plus proche	Intégration	Marginalisation	Assimilation culturelle	Séparation
Équilibre entre les actions et la gouvernance RSE	Oui	Oui	Non	Non
Gouvernance	Développée	Sous-développée	Sous-développée	Développé
Actions	Développé	Sous-développée	Partiellement développée	Sous-développée
Taille	Grande	Petite et Moyenne	Plusieurs Tailles	Grand
Ressources financières	Disponible	Limité	Varié	Disponible
Vocabulaire de la RSE	Courant	Illettré	Limité	Courant
Visibilité des initiatives RSE	Haute	Bas	Bas	Haute

Figure 12 : Découverte de différents types d'acculturation.

6.1.1 RSE explicite comme type d'acculturation

Le type d'acculturation explicite de la RSE a été proposé pour décrire les entreprises dont la RSE est intégrée dans leur cœur de métier et appliquée fermement dans ses pratiques. Ce comportement est étayé par des preuves quantitatives et qualitatives. L'analyse quantitative a révélé que ce groupe comprend de grandes entreprises et que les entreprises brésiliennes et françaises ont un comportement similaire. Ils présentent des scores élevés pour les actions RSE et la gouvernance (hypothèse 2) et présentent une forte corrélation positive entre les deux variables (hypothèse 3). Les informations recueillies lors de l'entretien confirment de nombreuses initiatives conjointes entre l'entreprise et des ONG et plusieurs programmes en faveur de la communauté et de la protection de l'environnement. La RSE explicite correspond bien à la littérature sur la RSE. Par exemple, Matten & Moon (2008) définit la RSE explicite comme des entreprises « qui assument et articulent la responsabilité de certains intérêts sociétaux ». De plus, ces intérêts sociétaux peuvent varier selon le secteur. Par exemple, l'entreprise interrogée est impliquée dans l'exploration des ressources naturelles. En réponse aux pressions de la société et aux préoccupations liées à l'image de leur produit, l'entreprise s'est engagée dans de nombreuses initiatives de protection de l'environnement, notamment la création de réserves naturelles pour la protection des espèces menacées comme cela a pu être vu dans l'analyse qualitative.

Matten et Moon (2008) poursuivent la définition de la RSE explicite : elle est également constituée de « programmes et stratégies volontaires d'entreprises qui combinent valeur sociale et commerciale et abordent des problèmes perçus comme faisant partie de leur responsabilité sociale par l'entreprise ». En tant que grandes entreprises, elles subissent beaucoup plus de pressions externes de la part de la société et des acteurs financiers, ce qui conduit à des

améliorations de leurs normes, standards et standards éthiques (Weaver et al., 1999). L'analyse descriptive a révélé que la plupart des grandes entreprises ont intégré la RSE dans les valeurs de l'organisation.

Les résultats de l'enquête par entretiens ont révélé que ce type d'entreprise est à la tête de nombreuses initiatives conjointes avec le gouvernement. Dans le même temps, le gouvernement réglemente leurs activités, ce qui conduit à l'amélioration de leurs processus internes pour se conformer aux lois et règlements. Londres (1967) a affirmé que l'intégration consiste en l'interaction entre deux entités culturelles. Le résultat est l'accommodation de nouvelles valeurs culturelles tout en conservant l'entité culturelle d'origine des deux côtés. Les résultats ont indiqué que les entreprises étudiées maintenaient leurs hypothèses, croyances, éléments culturels et pratiques organisationnels. Dans le cadre de leur stratégie, ils sont prêts à être intégrés dans les initiatives gouvernementales, en prenant la tête de nombre d'entre elles, comme indiqué au chapitre 5. Ici, le type d'intégration pourrait conduire à un changement équilibré dans les deux entités culturelles car il n'y a pas de groupe pour dominer l'autre. Par exemple, les grandes entreprises bénéficient de nombreux avantages du gouvernement en matière de politiques et d'impôts, principalement parce que leurs revenus ont un impact significatif sur la perception des impôts et la création d'emplois.

Ce type d'acculturation proposé est lié aux hypothèses suivantes :

H2 : la taille de l'entreprise influe sur le niveau d'engagement RSE.

H3 : la gouvernance RSE a une influence directe sur les actions RSE.

H4 : les entreprises peuvent suivre un schéma d'acculturation reposant sur des actions et des pratiques.

6.1.2 RSE non aligné comme type d'acculturation

Cette étude a proposé un quatrième type d'acculturation appelée RSE non alignée. Ce groupe d'entreprises pratique des actions incontestables tout en ne possédant qu'une gouvernance peu développée. Les résultats de l'analyse quantitative ont révélé que ce groupe est principalement composé de petites et moyennes entreprises (PME).

L'analyse qualitative a suggéré que la plupart des raisons de ne pas adopter des pratiques de RSE sont dues au manque de ressources financières et de soutien gouvernemental. Princic (2003) confirme bien ce résultat, en mentionnant que les PME ont beaucoup plus de difficultés à adopter la RSE. Berry (1987) affirme que la marginalisation peut être :

- Temporaire : lorsque l'entité culturelle est privée de possibilités d'entrer en contact avec la nouvelle culture, conduisant à des États aliénés.
- Irréversible : lorsque les valeurs culturelles et les croyances sont en conflit.

À partir de cette étude, nous n'avons pas pu déterminer à quel type de marginalisation l'entreprise interrogée correspond le mieux. La raison en est que l'analyse qualitative a révélé la résistance des participants à discuter des sujets de RSE et parfois à remettre en question l'efficacité de certaines pratiques. Berry (1987) suggère qu'une entité culturelle pourrait passer de la marginalisation à un autre type d'acculturation, tant que des ressources et des opportunités

sont disponibles. Ici, une observation plus approfondie serait nécessaire pour mieux comprendre à quel type de marginalisation cette entreprise correspond le mieux : temporaire ou irréversible.

Ce type d'acculturation proposé est lié aux hypothèses suivantes :

H2 : la taille de l'entreprise influe sur le niveau d'engagement RSE.

H3 : la gouvernance RSE a une influence directe sur les actions RSE.

H4 : les entreprises peuvent suivre un schéma d'acculturation basé sur des actions et des pratiques.

6.1.3 RSE implicite d'un type acculturation

Cette étude a proposé un troisième type d'acculturation appelé RSE Implicite. Ce groupe d'entreprises possède une gouvernance sous-développée mais fait montre d'actions RSE. Ces entreprises n'utilisent pas leurs efforts à des fins de légitimation. En général, ils suivent des normes éthiques élevées, se conforment à la loi et aux règlements, mais ne revendiquent pas la paternité ou ne font pas la publicité de ces pratiques.

Les résultats de l'analyse qualitative ont révélé que le niveau de pression des parties prenantes pour adopter des pratiques de RSE est faible, ce qui peut être l'une des causes du faible développement de leur vocabulaire. Roberts et coll. (2006) notent que certaines entreprises pourraient mener activement des pratiques socialement responsables et s'attaquer aux impacts sociaux et environnementaux, sans utiliser le vocabulaire approprié. Plus précisément, ces entreprises pourraient être déjà engagées sans le savoir.

Nous ramenons la définition de l'assimilation comme « un processus dans lequel un groupe adopte l'identité et la culture de l'autre » (Berry 2013, Berry et al., 1987). Comme le suggère Gordon (1964), certaines entités culturelles présentent un degré élevé de culture patrimoniale de ce qu'est l'entreprise sans pour autant être à même de le manier. En matière de RSE, elles possèdent des valeurs socialement responsables ancrées dans leur culture et sont, en général, alignées sur les demandes des parties prenantes de la RSE. En revanche, elles ont une conscience peu développée de la RSE, ce qui fait qu'elles ne sont pas capables de l'entretenir.

Le manque d'explicitation de leurs processus de gouvernance rend difficile la mise en place d'un échange bidirectionnel avec leurs interlocuteurs RSE. Les résultats de l'analyse quantitative corroborent cette ; plus de 80% de ces entreprises ne consacrent pas d'espace dans leur portail institutionnel à la RSE. Les 20% restant ont une petite zone de site Web, présentant quelques définitions de la RSE, sans aucun rapport périodique ni continuité. Une entreprise interrogée a révélé ainsi que bon nombre de ses initiatives socialement responsables sont le produit de ses processus d'amélioration continue alignés sur la philosophie de gestion de la qualité totale et un code d'éthique strict.

Ce type d'acculturation proposé est lié aux hypothèses suivantes :

H2 : la taille de l'entreprise influe sur le niveau d'engagement RSE.

H3 : la gouvernance RSE a une influence directe sur les actions RSE.

H4 : les entreprises peuvent suivre un schéma d'acculturation basé sur des actions et des pratiques.

6.1.4 RSE désaligné comme type d'acculturation

Cette étude a proposé un deuxième type d'acculturation appelée RSE désaligné. Il est principalement composé de moyennes et grandes organisations, avec une représentation équilibrée des entreprises brésiliennes et françaises. Il décrit les entreprises qui pourraient adopter symboliquement la RSE pour des raisons de légitimité. Les résultats quantitatifs indiquent que les entreprises de ce groupe présentent une disparité entre les actions de gouvernance et celles RSE, le discours s'avérant plus répandu que la pratique. L'analyse qualitative confirme également ce constat : l'entretien avec une entreprise a révélé que la pression boursière était déterminante pour améliorer leur processus de rapport RSE. De plus, comme il s'agissait d'une multinationale, les personnes interrogées ont déclaré que certaines initiatives visant à améliorer les conditions de travail sont adoptées au niveau mondial pour réduire les coûts, en ignorant la réalité et les besoins locaux. Les effets secondaires de ces initiatives mondiales sont explorés dans un article de Lazaric et al. (2020), qui traite de l'homogénéité croissante des processus et de la division internationale du travail et de l'emploi.

Ces évolutions sont accélérées par l'impact des avancées technologiques accompagnant la transformation numérique de l'industrie ou de l'industrie 4.0. Dans leur numéro spécial, consacré à l'analyse des changements structurels et de la durabilité, sont discutées les menaces de la financiarisation de l'économie, qui créent une forte dépendance des industries vis-à-vis du secteur financier. La priorité élevée accordée aux primes, aux dividendes des actionnaires et à la compensation monétaire pourrait constituer une menace pour « l'intégrité des régimes d'emploi et de protection sociale ». Ce type d'acculturation a les caractéristiques du modèle de la séparation. Cette dernière a lieu lorsqu'une entité culturelle tente de préserver sa culture et ses pratiques actuelles en diminuant autant que possible les échanges avec le marché. Dans la mesure où ces entreprises peuvent accorder moins de priorité aux parties prenantes non financières, elles essaient d'adopter la RSE le plus tard possible et ce de façon purement symbolique, à des fins de légitimité.

On peut interpréter le type d'acculturation RSE désaligné comme un type particulier de RSE explicite. Les deux types sont centraux pour les mécanismes de gouvernance comme on peut le voir dans l'analyse quantitative et qualitative. Ce qui diffère de ces groupes, c'est la manière dont les entreprises réagissent aux pressions de leurs parties prenantes. Comme mentionné précédemment, les entreprises de type de RSE explicites utilisent la RSE comme un avantage concurrentiel au niveau stratégique (Husted & Salazar, 2006). Les entreprises désalignées, quant à elles, adoptent la RSE comme une forme de légitimation. Elles respectent les normes à un niveau minimal pour réduire les coûts et maximiser le rendement (Bansal & Roth, 2000). Le terme « égoïsme forcé », employé par Husted & Salazar (2006) peut également être utilisé dans ce contexte, se référant aux entreprises qui adoptent des pratiques de RSE parce qu'elles sont imposées par la réglementation.

Ce type d'acculturation proposé est lié aux hypothèses suivantes :

H2 : la taille de l'entreprise influe sur le niveau d'engagement RSE.

H3 : la gouvernance RSE a une influence directe sur les actions RSE.

H4 : les entreprises peuvent suivre un schéma d'acculturation basé sur des actions et des pratiques.

Chapitre 7 – Conclusion

7.1 Conclusion

Le dernier chapitre récapitule les résultats de l'étude. En outre, il analyse les apports de cette étude, ainsi que ses limites et mettent en évidence les opportunités pour de futures recherches. Cette étude a examiné comment l'alignement entre la gouvernance organisationnelle et les actions socialement responsables soutient le développement d'une culture de responsabilité sociale en entreprise. Si nous avons abordé ce sujet c'est que la plupart des études existantes portant sur les leviers de l'adoption de la RSE ne prennent pas en compte l'aspect acculturation. Cette recherche de doctorat a adopté une approche holistique, utilisant la littérature RSE et les théories de l'acculturation pour analyser les résultats et étayer les hypothèses développées. Notre recherche soulignée que les approches multidisciplinaires et mixtes peuvent aider à comprendre le sujet multiforme de la responsabilité sociale des entreprises.

L'étude a approché la question de l'acculturation à partir de la littérature RSE et le quadruple paradigme de l'acculturation. L'étude a suivi une conception de recherche explicative séquentielle et a utilisé trois méthodes de collecte de données largement utilisées : les enquêtes, les entretiens semi-structurés et l'analyse de documents.

La collecte des données s'est déroulée en deux étapes. Dans un premier temps, une enquête a été menée, à partir d'un questionnaire élaboré par nos soins, produisant 50 réponses exploitables sur 176 réponses d'entreprises brésiliennes et françaises de différents secteurs et tailles. La première étape visait à identifier les différents types d'acculturation en fonction de l'alignement entre les actions RSE et la gouvernance, et la performance globale sur les sujets centraux de l'ISO 26000.

La deuxième étape de la collecte des données a été consacrée à l'analyse qualitative. L'objectif était de produire une triangulation des résultats de l'enquête à travers des entretiens. Au total, quatre entreprises ont été sélectionnées dans l'échantillon de l'enquête. Une analyse documentaire ultérieure a été menée pour accroître la fiabilité des résultats des entrevues. Les sources sélectionnées étaient les rapports de durabilité et les portails institutionnels.

Cette recherche élargit les connaissances existant en se concentrant sur les objectifs spécifiques suivants : SO3) le contexte économique et démographique des entreprises. Plus précisément, la taille de l'entreprise, le secteur et le pays d'origine ; SO4) l'alignement entre la gouvernance et les actions RSE ; et SO5) découverte de différents types d'acculturation.

Pour SO3, il n'est pas surprenant de constater que l'engagement RSE diffère selon la taille et le secteur de l'entreprise. Plus l'organisation est petite, moins le sujet est perçu comme sensible. La même chose vaut pour le secteur de l'entreprise. Plus les risques et les impacts étaient directs, plus les politiques et les actions étaient mises en œuvre. Concernant le pays d'origine,

hormis quelques différences d'initiatives liées à la formation et aux conditions de travail, nous n'avons pas pu trouver une forte influence du pays sur les actions RSE et la gouvernance pour l'univers des entreprises de cette recherche. L'une des raisons possibles de cette homogénéité est que de nombreuses entreprises du monde entier ont récemment commencé à adopter le langage et la pratique de la RSE, couramment adoptée dans les organisations européennes et américaines, et dans d'autres régions comme l'Amérique du Sud et l'Asie.

Pour SO4, il existe, comme prévu, une corrélation positive entre la gouvernance et les actions RSE. Les entreprises dont les performances en matière de gouvernance RSE sont plus faibles sont plus susceptibles d'avoir des performances inférieures pour les actions RSE, et les participants ayant des scores de gouvernance RSE plus élevés sont plus susceptibles d'avoir des scores d'actions RSE plus élevés. Cependant, ce n'est pas toujours le cas. Certaines entreprises ayant fait l'objet d'enquête n'ont pas suivi ce schéma, avec des performances déséquilibrées en matière de gouvernance et d'actions.

L'objectif SO5 était de mieux comprendre les cas il n'existe pas de corrélation positive entre la gouvernance et les actions. Les résultats suggèrent quatre types d'acculturation des pratiques de RSE. Le premier type d'acculturation, appelé RSE explicite, représente les entreprises dont la RSE est intégrée à leur cœur de métier et influence considérablement les parties prenantes. Le deuxième type d'acculturation, RSE désalignée, décrit les entreprises qui adoptent symboliquement la RSE, guidées par un souci de légitimité et la crainte de la concurrence, sans exercer beaucoup de pouvoir sur les parties prenantes. Le troisième type d'acculturation, appelé RSE implicite, représente des entreprises qui n'ont pas le vocabulaire RSE dans leur cœur de métier et adhèrent à certaines pratiques socialement responsables. Le quatrième type d'acculturation, appelé RSE non alignée, fait référence aux entreprises qui ne disposent pas de suffisamment de ressources ou de personnel pour intégrer la RSE, où leurs valeurs fondamentales sont incompatibles avec la RSE. Nous défendons l'idée que le type d'acculturation optimale est la RSE explicite, où il n'y a pas de distinction entre les organisations dominées et dominantes. Les deux entités culturelles interagissent au même niveau, favorisant les échanges culturels.

En conclusion, cette recherche apporte une contribution significative à la littérature concernant l'adoption par les entreprises des pratiques de RSE. Les quatre types d'acculturation découverts pourraient constituer une étape préliminaire vers une recherche empirique et théorique rigoureuse sur le terrain en se servant de l'enquête menée auprès d'un échantillon trop petit (50) pour passer à une grande enquête sur un échantillon représentatif. Il pourrait contribuer à la recherche en apportant une meilleure compréhension du processus de décision des entreprises concernant l'adoption de pratiques socialement responsables dans leur stratégie et leur niveau de profondeur et d'engagement dans différents sujets.

7.2 Implications de cette recherche

Cette étude peut aider les entreprises à revoir leurs modes de communication avec les principales parties prenantes en ajoutant la perspective d'acculturation à l'analyse RSE. Il enrichit également l'ensemble des outils et techniques de recherche RSE en mettant l'accent sur l'interaction des entreprises en tant qu'entités culturelles. Les résultats de cette recherche

contribuent au terrain, en faisant progresser les connaissances existantes, en présentant des données empiriques et une analyse de la notion volontaire de RSE.

En général, les entreprises placeront vraisemblablement au premier rang la maximisation des bénéfices, indépendamment de leur taille, de leur secteur et de leur pays (Campbell, 2007 ; (Lenox, 2006)). Nous pourrions confirmer cette affirmation pour trois types d'acculturation.

Pour RSE explicité, RSE désaligné, et RSE non alignée, nous avons observé leur volonté d'améliorer leur réputation auprès de la société et d'éviter les coûts et les risques en respectant les lois et règlements. L'exception à cette règle est la RSE implicite. Nous avons pu constater que le caractère volontaire est présent, avec une forte influence de la haute direction et des processus d'amélioration continue de leur culture interne.

7.3 Limites et orientations futures de la recherche

Les limites de cette étude ouvrent un espace aux opportunités de recherche future, comme décrit dans les points suivants. Tester les hypothèses de l'étude sur des entreprises de taille et de secteur différents a permis d'analyser différents comportements de RSE en fonction des ressources financières et du capital humain à leur disposition. Pourtant, cela a affaibli le caractère généralisable des résultats car nous mélangeons des organisations différentes. Une extension possible pourrait être l'analyse des différences culturelles d'échantillons homogènes (par exemple, des entreprises du même secteur, de même taille). Le changement des données d'échantillon pourrait aider à tester la robustesse du cadre théorique.

Les entreprises sélectionnées représentent deux pays avec des stades de développement distincts, plus précisément le Brésil et la France. Cet échantillon a été utile pour analyser le comportement des entreprises confrontées à différentes structures sociales et à différentes lois et réglementations. À l'exception de quelques différences dans les initiatives liées à l'éducation et les conditions de travail, nous ne sommes pas parvenus à trouver une forte influence du pays sur les actions de RSE et la gouvernance pour l'univers de cette recherche.

Une extension de cette étude pourrait être d'augmenter le nombre d'entreprises dans les deux pays avec une taille et un secteur compatible, améliorant ainsi la robustesse des prévisions théoriques actuelles.

Les données quantitatives et qualitatives recueillies étaient basées sur des enquêtes et des entretiens. Des tests statistiques ont été réalisés, ainsi que des entretiens et une vérification des documents afin de réduire tout biais que les enquêtes et entretiens peuvent entraîner.

L'utilisation de l'ISO 26000 comme vocabulaire commun a permis à l'étude d'examiner les pratiques de RSE en utilisant certains thèmes pour la comparaison des performances. Bien que cette norme soit largement utilisée dans la littérature, elle n'est pas la seule. Des études futures pourraient examiner l'adoption de la RSE en utilisant d'autres cadres pour évaluer différentes perspectives de la RSE, telles que la stratégie politique, la comptabilité et les rapports.

Enfin, il y avait une sur-représentativité du secteur des services dans l'échantillon de cette étude. Concernant l'adoption de pratiques de RSE, certaines différences entre le service et d'autres secteurs ont été identifiées concernant l'adoption de pratiques de RSE. Les résultats indiquent que le sujet de l'environnement a moins d'importance pour le secteur des services que

pour le secteur manufacturier. Puisque l'échantillon n'était pas entièrement équilibré, une étude plus approfondie de la différence entre ces secteurs améliorerait la robustesse des prévisions.

Du point de vue de l'acculturation, nous avons supposé que les entreprises étaient des entités culturelles homogènes, et notre travail consiste à observer d'un point de vue externe, comment ces entités interagissent avec d'autres entités culturelles. Bien que nous puissions affirmer qu'une entreprise partage des valeurs, des croyances et des normes éthiques, cette simplification peut masquer des aspects essentiels de la culture organisationnelle telle que la divergence d'idées, des intérêts contradictoires et des comportements distincts au sein des départements d'une même entreprise. Ainsi, une extension intéressante de ce travail serait l'analyse du processus d'acculturation d'un point de vue interne.

Les mesures utilisées dans cette étude ne sont en aucun cas exhaustif. L'utilisation des actions de RSE et de la gouvernance comme source pour identifier les types d'acculturation peut ne pas avoir pleinement saisi les différentes facettes du processus d'acculturation. Malgré les limites présentées ci-dessus, l'approche utilisée par cette étude est innovante et pourrait constituer une base pour de nouvelles recherches sur l'acculturation de la RSE.

Appendix B

B.1 Survey Invitation Letter (French Organisations)



Compiègne - France, dd/mm/aaaa.

M. / Mme. (Contact-entreprise),

Je suis doctorante, membre du groupe de recherche du laboratoire Costech, à l'université de Technologie de Compiègne -UTC, Alliance Sorbonne Université, et je fais ma thèse dans le domaine de la responsabilité sociale, avec des recherches de terrains dans des entreprises brésiliennes et françaises.

Le projet de thèse aborde les sujets suivants :

- Comment les entreprises perçoivent et réalisent la RSE (Responsabilité Sociale d'entreprise).
- Dans quelle mesure les entreprises sont-elles impliquées dans la RSE ?
- Quels sont les obstacles pour les entreprises à faire de la RSE une partie intégrante de la stratégie de l'entreprise.

(Dans ce paragraphe, nous avons rédigé un bref résumé de l'histoire de l'entreprise): « Avec vos x années d'histoire, le (NOM DE LA SOCIÉTÉ), est une référence en (exemple: production, commercialisation et distribution de (...)), Vous représentez un grand intérêt pour ma recherche du projet.

L'une des phases consiste à collecter la perception de la RSE dans les entreprises clés. Par conséquent, nous serions ravis de compter sur votre collaboration et votre temps précieux pour contribuer à l'évolution de cette ligne de recherche.

a) première étape : remplir un questionnaire électronique / ou imprimé (15 à 20 minutes) ;

b) deuxième étape : dans la limite de vos possibilités, un horaire pour une visite de 30 à 40 minutes dans votre entreprise.

L'université s'assure que les informations obtenues seront considérées comme strictement confidentielles.

Les résultats globaux de la recherche seront intégrés dans la thèse de doctorat intitulée « L'acculturation de la responsabilité sociale des entreprises au Brésil et en France ».

Nous vous remercions par avance de votre attention et de votre disponibilité.

Nous attendons votre réponse, (Monsieur/Madame).

Ana Maria Kriwouruska Fuckner

Sorbonne Universités, Université de Technologie de Compiègne,

EA 2223 Costech (Connaissance, Organisation et Systèmes Techniques)

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Appendix C

C.1 Survey Invitation Letter (Brazilian Organisations)



Curitiba - Brasil, dd/mm/aaaa.

Prezado(a) (nome do contato -Empresa)

Sou doutoranda integrante do grupo de pesquisa do laboratório Costech, da Université de Technologie de Compiègne UTC, da Alliance Sorbonne Université, e estou desenvolvendo minha tese na área de responsabilidade social, com pesquisa de campo em empresas brasileiras e francesas.

O projeto de tese aborda os seguintes tópicos:

- Como as empresas percebem e realizam a RSE (Responsabilidade Social Corporativa).
- Até que ponto as empresas estão envolvidas com a RSE.
- Quais são os obstáculos para as empresas tornarem a RSE parte integrante da estratégia da empresa.

(Neste parágrafo escrevemos um breve resumo da história da empresa): "Com seus (00) anos de história, a (NOME DA EMPRESA), é referência em (exemplo: produção, comercialização e distribuição da (...)), sendo de grande interesse para minha pesquisa de projeto.

Uma das fases será coletar a percepção da RSE nas empresas-chave. Portanto, adoráramos contar com sua colaboração e seu valioso tempo para contribuir com a evolução desta linha de pesquisa.

a) primeira etapa: preenchimento de questionário eletrônico ou impresso (15 a 20 minutos);

b) segunda etapa: dentro de suas possibilidades agendar uma visita de 30 a 40 minutos à sua empresa.

A universidade garante que as informações obtidas serão consideradas estritamente confidenciais.

Os resultados globais da pesquisa serão incorporados à tese de doutorado intitulada "O acultramento da responsabilidade social empresarial no Brasil e na França".

Desde já agradecemos a sua atenção e disponibilidade.

Aguardamos o seu contato.

Ana Maria Kriwouruska Fuckner
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Appendix D

D.1 Survey (French Organisations)

Gouvernance RSE (G)

Rapport 1 à 4 pour chaque question

<p>1) Gouvernance :</p> <p>1 - Il en a déjà été discuté et a été décidé de s'abstenir d'entreprendre. 2 - Nous n'en avons jamais discuté. 3 - En processus de discussion ou de réalisation. 4 - Nous avons des actions mises en œuvre.</p>	
a) Votre entreprise dispose de service(s) totalement dédié(s) au développement durable ou à la RSE.	1 2 3 4 0 0 0 0
b) L'entreprise incorpore la responsabilité sociale aux systèmes et procédures, depuis les cadres supérieurs jusqu'à la surveillance régulière des impacts des activités.	0 0 0 0
c) L'entreprise développe un leadership actif, en proposant des modèles et des exemples pour la création d'une culture de gestion de la responsabilité sociale.	0 0 0 0
d) La responsabilité sociale de l'entreprise / l'organisation est formellement exprimée dans la Mission, la Vision, les Valeurs ou une déclaration analogue.	0 0 0 0
e) L'entreprise réalise des programmes de formation de compétences sur les thèmes de responsabilité sociale et de durabilité.	0 0 0 0
f) L'entreprise inclut la responsabilité sociale dans la stratégie.	0 0 0 0
<p>2) Concernant l'importance de la RSE :</p> <p>1 - Il en a déjà été discuté et a été décidé de s'abstenir d'entreprendre. 2 - Nous n'en avons jamais discuté. 3 - En processus de discussion ou de réalisation. 4 - Nous avons des actions mises en œuvre.</p>	
a) L'entreprise procède à une évaluation de ses activités afin d'analyser les impacts sur le développement durable.	1 2 3 4 0 0 0 0
b) L'entreprise évalue les résultats des pratiques de responsabilité sociale qu'elle entreprend.	0 0 0 0
<p>3) Concernant les Rapports de développement durable :</p> <p>1 - Il en a déjà été discuté et a été décidé de s'abstenir d'entreprendre. 2 - Nous n'en avons jamais discuté. 3 - En processus de discussion ou de réalisation. 4 - Nous avons des actions mises en œuvre.</p>	
	1 2 3 4

a) L'entreprise produit, avec une forte participation interne, un rapport de durabilité facilement accessible, y compris sur les aspects sociaux, environnementaux et économiques de ses activités, contenant exclusivement des résultats favorables.	0	0	0	0
b) L'entreprise élabore un rapport de développement durable avec la participation des parties intéressées externes, intégrant les dimensions sociales, environnementales et économiques de ses activités et notamment les résultats défavorables et leurs défis respectifs ainsi que des objectifs pour la prochaine période.	0	0	0	0
4) Concernant le comportement éthique, l'entreprise :				
1 - Il en a déjà été discuté et a été décidé de s'abstenir d'entreprendre.				
2 - Nous n'en avons jamais discuté.				
3 - En processus de discussion ou de réalisation.				
4 - Nous avons des actions mises en œuvre.				
	1	2	3	4
a) L'entreprise crée et maintient des mécanismes de surveillance et de contrôle pour surveiller, soutenir et faire respecter les standards de comportement éthique de l'entreprise.	0	0	0	0
b) Les standards de comportement éthique de l'entreprise, sont abordés dans la recherche sur le climat organisationnel, par une évaluation tous azimuts, ou des outils similaires.	0	0	0	0
c) L'entreprise crée et maintient des mécanismes pour faciliter la dénonciation des comportements contraires à l'éthique et de manque de respect au code de conduite, tout en garantissant à ceux qui les signalent de ne pas subir de représailles.	0	0	0	0
d) L'entreprise vérifie et audite l'adoption de ces standards de comportement éthique (par exemple, médiation).	0	0	0	0

DROITS DE L'HOMME (D5 - D7)**Rapport 1 à 4 pour chaque question**

5) Concernant la non-discrimination et la valorisation de la diversité, l'entreprise :				
1 - Il en a déjà été discuté et a été décidé de s'abstenir d'entreprendre.				
2 - Nous n'en avons jamais discuté.				
3 - En processus de discussion ou de réalisation.				
4 - Nous avons des actions mises en œuvre.				
	1	2	3	4
a) L'entreprise possède des règles écrites qui interdisent les pratiques discriminatoires applicables à la sélection, l'admission et la promotion.	0	0	0	0
b) L'entreprise possède des canaux permettant la remontée d'éventuelles plaintes contre les pratiques discriminatoires.	0	0	0	0
c) L'entreprise organise des formations et séminaires de sensibilisation spécifique sur la non-discrimination et la valorisation de la diversité.	0	0	0	0
d) L'entreprise utilise des indicateurs pour identifier les zones problématiques et établir des stratégies de recrutement et de promotion.	0	0	0	0
e) La politique de valorisation de la diversité et de non-discrimination est présente dans le code de conduite et / ou dans la déclaration des valeurs de l'entreprise.	0	0	0	0
f) L'entreprise dispose d'un programme spécifique pour l'emploi des personnes en situation handicapées.	0	0	0	0
g) L'entreprise met en place les changements nécessaires pour favoriser l'accessibilité des personnes handicapées.	0	0	0	0
h) L'entreprise dispose de politiques pour l'emploi de personnes de plus de 45 ans.	0	0	0	0

i) L'entreprise offre des possibilités de travail aux anciennes détenues. | 0 0 0 0

6) Concernant l'engagement à l'équité et à la non-discrimination raciale, l'entreprise :					
1 - Il en a déjà été discuté et a il a été décidé de s'abstenir d'entreprendre. 2 - Nous n'en avons jamais discuté. 3 - En processus de discussion ou de réalisation. 4 - Nous avons des actions mises en œuvre.		1	2	3	4
a)	Suit la législation relative à l'interdiction de la discrimination et se déclare contre toute forme de préjugés.	0	0	0	0
b)	L'entreprise réalise des recensements internes périodiques pour évaluer les besoins, situations ou domaines critiques en matière d'égalité raciale.	0	0	0	0

7) Concernant l'engagement à la promotion de l'égalité hommes/femmes, l'entreprise :					
1 - Il en a déjà été discuté et a il a été décidé de s'abstenir d'entreprendre. 2 - Nous n'en avons jamais discuté. 3 - En processus de discussion ou de réalisation. 4 - Nous avons des actions mises en œuvre.		1	2	3	4
a)	Réalise un recensement interne périodique pour évaluer les besoins, les situations ou les zones critiques par rapport à l'égalité des sexes	0	0	0	0
b)	L'entreprise possède des politiques formelles de gestion des personnes pour assurer l'égalité des chances entre hommes et femmes dans le processus d'admission, la promotion et la mobilité interne.	0	0	0	0
c)	L'entreprise maintien des programmes de développement professionnel pour les femmes, afin d'encourager la formation au leadership des femmes dans l'entreprise.	0	0	0	0
d)	L'entreprise investit dans des programmes communautaires qui visent la valorisation de la femme	0	0	0	0
e)	La politique de promotion de l'égalité des genres assure l'égalité entre hommes et femmes en matière de salaires et avantages sociaux.	0	0	0	0
f)	L'entreprise dispose de procédures formelles pour assurer la protection des femmes et des hommes contre la violence et le harcèlement psychologique, moral, physique et sexuel en milieu de travail.	0	0	0	0
g)	L'entreprise dispose de procédures d'identification et d'orientation en cas de violence domestique.	0	0	0	0

LES PRATIQUES LÉGALES OPÉRATIONNELLES

Rapport 1 à 4 pour chaque question

8) Concernant les pratiques légales opérationnelles dans l'entreprise :					
1 - Il en a déjà été discuté et a il a été décidé de s'abstenir d'entreprendre. 2 - Nous n'en avons jamais discuté. 3 - En processus de discussion ou de réalisation. 4 - Nous avons des actions mises en œuvre.		1	2	3	4
a)	L'employée déclare formellement la réception de cadeau ou gratification d'un client ou fournisseur.	0	0	0	0
b)	L'entreprise dispose d'une politique interne écrite qui peut être connue par toutes les employées et qui explicite l'interdiction de favoritisme direct ou indirect des employés.	0	0	0	0
c)	L'entreprise s'engage publiquement à combattre la corruption et les pots-de-vin, et communique sa politique au grand public (fournisseurs et consommatrices).	0	0	0	0

d) L'entreprise dispose de procédures formelles de contrôle, de sanction et d'audit en cas de corruption.	0	0	0	0
e) Elle essaie de faire appel pour ses fournisseurs aux communes et environnements locaux ou voisins.	0	0	0	0
f) Elle prend en compte des critères de responsabilité sociale dans la sélection de ses fournisseurs.	0	0	0	0

CONSOMMATEURS (C)**Rapport 1 à 4 pour chaque question**

9) Concernant les questions relatives aux consommatrices :				
1 - Il en a déjà été discuté et a il a été décidé de s'abstenir d'entreprendre.				
2 - Nous n'en avons jamais discuté.				
3 - En processus de discussion ou de réalisation.				
4 - Nous avons des actions mises en œuvre.	1	2	3	4
a) Elle fournit des factures même si celles-ci ne sont pas demandées par le consommateur.	0	0	0	0
b) Les informations concernant les "plaintes" sont publiées dans la zone de libre accès du site web de l'entreprise / organisation.	0	0	0	0

COMMUNAUTÉ (M)**Rapport 1 à 4 pour chaque question**

10) Concernant l'implication et le développement de la communauté :				
1 - Il en a déjà été discuté et a il a été décidé de s'abstenir d'entreprendre.				
2 - Nous n'en avons jamais discuté.				
3 - En processus de discussion ou de réalisation.				
4 - Nous avons des actions mises en œuvre.	1	2	3	4
a) L'entreprise s'efforce de construire une relation avec les collectivités locales pour le développement local.	0	0	0	0
b) L'entreprise participe à des forums locaux.	0	0	0	0
c) L'entreprise travaille en partenariat avec la collectivité locale pour identifier et résoudre leurs principaux problèmes et leurs besoins, et fournit un soutien technique et / ou physique, ou tout autre support.	0	0	0	0
d) L'entreprise assure l'accès à l'information sur son activité et sur les impacts qui peuvent influencer sur les collectivités locales afin de préparer les communautés locales au dialogue.	0	0	0	0
e) L'entreprise participe à la formulation des politiques publiques au niveau municipal, étatique et fédéral. Elle s'engage sur les questions locales des lieux où elle opère.	0	0	0	0
f) L'entreprise s'engage avec les collectivités locales dans la construction de réseaux sociaux et / ou d'espaces publics de participation sociale pour la solution des problèmes locaux, tels que les forums, comités, Tiers Lieux etc.	0	0	0	0
g) Les employées sont encouragées à participer à des activités locales (par exemple, en fournissant le temps et l'expertise des employées, ou toute autre aide pratique)	0	0	0	0
h) La société fournit un soutien financier régulier à des activités ainsi qu'à des projets des collectivités locales (par exemple, par des dons à des organisations caritatives ou par parrainage).	0	0	0	0

- i) Elle recourt aux facilités fiscales disponibles pour la promotion des activités culturelles et sportives. | 0 0 0 0

CONDITIONS DE TRAVAIL (T11 - T18)

Rapport 1 à 4 pour chaque question

11) Concernant les conditions de travail :					
1 - Il en a déjà été discuté et a été décidé de s'abstenir d'entreprendre. 2 - Nous n'en avons jamais discuté. 3 - En processus de discussion ou de réalisation. 4 - Nous avons des actions mises en œuvre.		1	2	3	4
a)	L'entreprise possède la certification Responsabilité sociale - SA8000.	0	0	0	0
b)	L'entreprise sensibilise, informe et encourage son personnel à établir un mode de vie sain.	0	0	0	0

12) Concernant les Relations Professionnelles :					
1 - Il en a déjà été discuté et a été décidé de s'abstenir d'entreprendre. 2 - Nous n'en avons jamais discuté. 3 - En processus de discussion ou de réalisation. 4 - Nous avons des actions mises en œuvre.		1	2	3	4
a)	L'entreprise autorise les syndicats à agir dans le lieu de travail.	0	0	0	0
b)	L'entreprise fournit des informations sur les conditions de travail et se réunit périodiquement avec les syndicats pour entendre les suggestions et négocier les revendications.	0	0	0	0
c)	L'entreprise dispose d'un moyen de communication solide avec les syndicats, les tenant informés et leur fournissant des données financières liées aux objectifs stratégiques affectant les travailleurs et travailleuses, afin de nourrir le dialogue.	0	0	0	0
d)	L'entreprise permet aux représentantes du personnel de participer activement aux comités de gestion ou aux décisions stratégiques et d'avoir une communication régulière avec les membres de la Direction.	0	0	0	0

13) Concernant l'engagement dans une gestion participative :					
1 - Il en a déjà été discuté et a été décidé de s'abstenir d'entreprendre. 2 - Nous n'en avons jamais discuté. 3 - En processus de discussion ou de réalisation. 4 - Nous avons des actions mises en œuvre.		1	2	3	4
a)	L'entreprise possède un programme incitatif et la reconnaissance des suggestions des employés pour améliorer les processus internes.	0	0	0	0

14) Concernant la rémunération, les avantages et la carrière :					
1 - Il en a déjà été discuté et a été décidé de s'abstenir d'entreprendre. 2 - Nous n'en avons jamais discuté. 3 - En processus de discussion ou de réalisation. 4 - Nous avons des actions mises en œuvre.		1	2	3	4

a) La rémunération variable (bonus, primes, prix, etc.) est liée à des objectifs de performance sociale et environnementale.	0	0	0	0
b) Dans sa politique de rémunération, d'avantages et de carrière, l'entreprise présente un plan pour l'emploi et des salaires transparents, qui est explicité dans son code de conduite et / ou dans sa déclaration de valeurs.	0	0	0	0
c) L'entreprise réalise des enquêtes pour mesurer la satisfaction des employées face à sa politique de rémunération et d'avantage.	0	0	0	0

15) Concernant la santé, la sécurité, l'hygiène et les conditions de travail :				
1 - Il en a déjà été discuté et a il a été décidé de s'abstenir d'entreprendre.				
2 - Nous n'en avons jamais discuté.				
3 - En processus de discussion ou de réalisation.				
4 - Nous avons des actions mises en œuvre.				
	1	2	3	4
a) L'entreprise offre un programme de prévention et de traitement des addictions (drogues, alcool etc.)	0	0	0	0
b) L'entreprise offre un programme pour les personnes séropositives.	0	0	0	0
c) L'entreprise promeut l'exercice physique pendant les heures de travail (gymnastique).	0	0	0	0
d) L'entreprise promeut un programme de lutte contre le stress pour les employées, en particulier pour ceux et celles qui effectuent le plus de fonctions stressantes (tels que les personnes opérant en centres d'appels, en caisses , etc.).	0	0	0	0
L'entreprise dispose d'un programme d'orientation alimentaire et nutrition.	0	0	0	0
f) L'entreprise possède une politique de conciliation entre le travail et la vie familial qui aborde les questions de l'horaire de travail et celle des heures supplémentaires.	0	0	0	0

16) Concernant le développement professionnel et l'employabilité :				
1 - Il en a déjà été discuté et a il a été décidé de s'abstenir d'entreprendre.				
2 - Nous n'en avons jamais discuté.				
3 - En processus de discussion ou de réalisation.				
4 - Nous avons des actions mises en œuvre.				
	1	2	3	4
a) L'entreprise promeut la formation continue à tous les niveaux hiérarchiques.	0	0	0	0
b) L'entreprise offre des bourses ou équivalents pour tous les niveaux hiérarchiques.	0	0	0	0
c) L'entreprise dispose d'un programme de conseil sur l'évolution en matière de carrière.	0	0	0	0
d) L'entreprise s'efforce de recruter les stagiaires à la fin de leur stage.	0	0	0	0

17) Concernant la procédure de licenciement :				
1 - Il en a déjà été discuté et a il a été décidé de s'abstenir d'entreprendre.				
2 - Nous n'en avons jamais discuté.				
3 - En processus de discussion ou de réalisation.				
4 - Nous avons des actions mises en œuvre.				
	1	2	3	4
a) L'entreprise offre des services de reclassement pour les travailleurs et travailleuses licenciés.	0	0	0	0
b) L'entreprise assure le maintien d'avantages pour un temps déterminé aux et travailleurs et travailleuses licenciées.	0	0	0	0
c) L'entreprise surveille et évalue périodiquement le taux de rotation (turn-over) des employés et possède une politique pour le réduire au minimum.	0	0	0	0

d) L'entreprise cherche des partenariats avec des organismes spécialisés pour développer la formation et encourager les programmes d'entrepreneuriat.	0	0	0	0
e) Le processus de résiliation d'un contrat de travail, comprend un entretien formel de sortie (formulaire).	0	0	0	0

18) Concernant la préparation de la retraite :				
1 - Il en a déjà été discuté et a été décidé de s'abstenir d'entreprendre.				
2 - Nous n'en avons jamais discuté.				
3 - En processus de discussion ou de réalisation.				
4 - Nous avons des actions mises en œuvre.				
	1	2	3	4
a) L'entreprise effectue des activités régulières d'orientation (collectives et individuelles), de conseil et de préparation à la retraite, en discutant des aspects psychologiques et de sa planification financière.	0	0	0	0
b) L'entreprise dispose d'un programme systématique de préparation interne et offre des possibilités d'opportunités d'utilisation de la capacité de travail des retraitées.	0	0	0	0
c) L'entreprise offre un programme d'assurance complémentaire à toutes ses employés.	0	0	0	0
d) L'entreprise implique les familles des employés dans le processus de préparation à la retraite.	0	0	0	0

L'ENVIRONNEMENT (E19 - E20)		Rapport 1 à 4 pour chaque question			
19) Concernant l'environnement, l'entreprise :					
1 - Il en a déjà été discuté et a été décidé de s'abstenir d'entreprendre.					
2 - Nous n'en avons jamais discuté.					
3 - En processus de discussion ou de réalisation.					
4 - Nous avons des actions mises en œuvre.					
	1	2	3	4	
a) Elle dispose d'un plan de gestion de l'environnement.	0	0	0	0	
b) La société dispose de la certification environnementale (ISO 14001).	0	0	0	0	
c) L'entreprise effectue des évaluations périodiques des aspects et impacts environnementaux.	0	0	0	0	
d) L'entreprise dispose d'une assurance pour la dégradation de l'environnement résultant d'accidents dans ses opérations.	0	0	0	0	
e) Elle dispose de programmes de protection et de conservation.	0	0	0	0	
f) Effectue la collecte sélective des déchets non industriels.	0	0	0	0	
g) Dispose d'actions de rationalisation et d'optimisation de la consommation d'énergie.	0	0	0	0	
h) Dispose d'actions de rationalisation et d'optimisation de l'utilisation de l'eau.	0	0	0	0	
i) Elle oriente les consommateurs sur la façon de trier leurs produits après la vente ou leur utilisation.	0	0	0	0	

20) Concernant l'éducation et la sensibilisation environnementale, l'entreprise :				
1 - Il en a déjà été discuté et a été décidé de s'abstenir d'entreprendre.				
2 - Nous n'en avons jamais discuté.				
3 - En processus de discussion ou de réalisation.				
4 - Nous avons des actions mises en œuvre.				
	1	2	3	4

a) Développe l'éducation environnementale et la formation aux employés sur ce thème, ponctuellement.	0	0	0	0
b) L'entreprise développe des campagnes de sensibilisation et d'éducation environnementale destinées aux membres des familles des employés, des fournisseurs, des consommateurs et des clients et des collectivités locales situées aux environs immédiats de l'entreprise.	0	0	0	0
c) L'entreprise prend en charge et / ou participe à des projets éducatifs en partenariat avec les organisations non-gouvernementales et environnementales, faisant preuve d'initiative en faveur de cette cause.	0	0	0	0
d) L'entreprise développe périodiquement des campagnes internes pour réduire les consommations d'eau et d'énergie.	0	0	0	0
e) L'entreprise développe périodiquement des campagnes d'éducation interne basées sur le principe des 3R (Réduire, Réutiliser, Recycler).	0	0	0	0
f) L'entreprise développe périodiquement des campagnes internes sur le thème de l'éducation à la consommation responsable.	0	0	0	0
g) L'entreprise soutient publiquement les campagnes gouvernementales sur le thème de l'environnement ou d'initiative en matière d'environnement.	0	0	0	0

Les données de l'entreprise / organisation :

21) Classement des entreprises :	
Une PME	0
Une entreprise de taille intermédiaire (ETI)	0
Une grande entreprise (GE)	0
22) Secteur (choix multiple) :	
Commercial	0
Industriel	0
Prestation de services	0
Agricole	0
23) Quelle est l'activité économique de l'entreprise / l'organisation :	
Agriculture, élevage, sylviculture, pêche et aquaculture	0
Industries extractives	0
Industries de transformation	0
Agricole	0
Énergie	0
Eau, égouts, Activités de gestion des déchets et décontamination	0
Construction	0
Commerce	0
Réparation automobile et cycles	0
Transports et courrier	0
Logement et alimentation	0
Information et communication	0

Activités financières, assurances et services connexes	0
Activités immobilières	0
Activités professionnelles, scientifiques et techniques	0
Activités administratives et des services supplémentaires	0
Gestion publique et de défense et de Sécurité Sociale	0
Éducation	0
Santé Humaine et Services Sociaux	0
Arts, Culture, Sport et Loisirs	0
Autre :	

24) Combien d'employés compte l'entreprise :	
0 à 19	0
20 à 99	0
100 à 499	0
500 à 999	0
1000 à 4999	0
> 5000	0

25) Quelle est votre position dans l'entreprise :	
Président.e	0
Directeur.rice	0
Gérant.e	0
Coordinateur.rice	0
Assistant.e	0
Autre (précisez)	0

26) Nom de l'entreprise :

27) Nom du répondant :

28) Email :

Appendix E

E.1 Survey (Brazilian Organisations)

GOVERNANÇA RSE (G)		Resposta de 1 a 4 para cada pergunta			
1) Governança:					
1 - Já debatemos e decidimos não realizar nenhuma ação					
2 - Nunca discutimos					
3 - Em processo de discussão ou implantação					
4 - Tem ações implementadas					
		1	2	3	4
a) A empresa possui um departamento totalmente dedicado à responsabilidade social ou o desenvolvimento sustentável.		0	0	0	0
b) A empresa incorpora a responsabilidade social aos sistemas e procedimentos, desde a alta administração até o monitoramento periódico dos impactos das atividades.		0	0	0	0
c) A empresa desenvolve uma liderança ativa, que promove modelos e exemplos para a criação de uma cultura de gestão da responsabilidade social.		0	0	0	0
d) A responsabilidade social da empresa está formalmente expressa na Missão, Visão, Valores ou uma declaração semelhante.		0	0	0	0
d) A empresa realiza programas de formação de competências nos temas da responsabilidade social e de sustentabilidade.		0	0	0	0
e) A empresa inclui a responsabilidade social na estratégia.		0	0	0	0
2) Sobre a importância da RSE (Responsabilidade Social Empresarial):					
1 - Já debatemos e decidimos não realizar nenhuma ação					
2 - Nunca discutimos					
3 - Em processo de discussão ou implantação					
4 - Tem ações implementadas					
		1	2	3	4
a) A empresa produz, com amplo envolvimento interno, um relatório de sustentabilidade facilmente acessível, que aborda aspectos sociais, ambientais e econômicos de suas atividades, contendo exclusivamente resultados favoráveis.		0	0	0	0
b) Elabora relatório de sustentabilidade com envolvimento de partes interessadas externas, integrando a dimensão social, a ambiental e a econômica de suas atividades e incluindo resultados desfavoráveis e os respectivos desafios, com metas para o próximo período.		0	0	0	0
3) Quanto aos relatórios de sustentabilidade:					
1 - Já debatemos e decidimos não realizar nenhuma ação					
2 - Nunca discutimos					
3 - Em processo de discussão ou implantação					
4 - Tem ações implementadas					

	1	2	3	4
a) A empresa produz, com amplo envolvimento interno, um relatório de sustentabilidade facilmente acessível, que aborda aspectos sociais, ambientais e econômicos de suas atividades, contendo exclusivamente resultados favoráveis.	0	0	0	0
b) Elabora relatório de sustentabilidade com envolvimento de partes interessadas externas, integrando a dimensão social, a ambiental e a econômica de suas atividades e incluindo resultados desfavoráveis e os respectivos desafios, com metas para o próximo período.	0	0	0	0

4) Quanto ao comportamento ético, a empresa:				
1 - Já debatemos e decidimos não realizar nenhuma ação				
2 - Nunca discutimos				
3 - Em processo de discussão ou implantação				
4 - Tem ações implementadas				
	1	2	3	4
a) Cria e mantém mecanismos de supervisão e controle para monitorar, apoiar e exigir o cumprimento dos padrões de comportamento ético da empresa.	0	0	0	0
b) Os padrões de comportamento éticos da empresa, são abordados em pesquisas de clima organizacional, por avaliação 360 graus ou ferramentas similares.	0	0	0	0
c) Cria e mantém mecanismos para facilitar a denúncia do comportamento antiético e do desrespeito ao código de conduta, sem medo de represálias.	0	0	0	0
d) Verifica e audita a adoção desses padrões de comportamento ético (ex.: possui uma ouvidoria).	0	0	0	0

DIREITOS HUMANOS (D5 - D7)

Resposta de 1 a 4 para cada pergunta

5) Quanto ao tema não discriminação e valorização da diversidade, a empresa:				
1 - Já debatemos e decidimos não realizar nenhuma ação				
2 - Nunca discutimos				
3 - Em processo de discussão ou implantação				
4 - Tem ações implementadas				
	1	2	3	4
a) Possui normas escritas que proíbem práticas discriminatórias aplicáveis aos processos de seleção, admissão e promoção.	0	0	0	0
b) Possui canais para possíveis denúncias contra práticas discriminatórias.	0	0	0	0
c) Realiza treinamentos e seminários de conscientização específicos sobre não discriminação e valorização da diversidade.	0	0	0	0
d) Utiliza indicadores para identificar áreas problemáticas e estabelecer estratégias de recrutamento e promoção.	0	0	0	0
e) A política de valorização da diversidade e não discriminação consta no código de conduta e/ou na declaração de valores da empresa.	0	0	0	0
f) Possui programa específico de contratação de pessoas com necessidades especiais.	0	0	0	0
g) Promove as adaptações necessárias para favorecer a acessibilidade.	0	0	0	0
h) Possui políticas para a contratação de pessoas com idade superior a 45 anos.	0	0	0	0
i) Oferece oportunidade de trabalho para ex-detentos.	0	0	0	0

6) Sobre o compromisso com a equidade e não discriminação racial, a empresa:				
1 - Já debatemos e decidimos não realizar nenhuma ação 2 - Nunca discutimos 3 - Em processo de discussão ou implantação 4 - Tem ações implementadas	1	2	3	4
a) Segue a legislação relacionada à proibição da discriminação e declara-se contra qualquer tipo de preconceito.	O	O	O	O
b) Realiza censo interno periódico para avaliar necessidades, situações ou áreas críticas em relação à equidade racial.	O	O	O	O

7) Quanto ao compromisso com a promoção da equidade de gênero, a empresa:				
1 - Já debatemos e decidimos não realizar nenhuma ação 2 - Nunca discutimos 3 - Em processo de discussão ou implantação 4 - Tem ações implementadas	1	2	3	4
a) Realiza censo interno periódico para avaliar necessidades, situações ou áreas críticas em relação à equidade de gênero.	O	O	O	O
b) Possui políticas formais de gestão de pessoas que garantam oportunidades iguais a mulheres e homens nos processos de admissão, promoção e mobilidade interna.	O	O	O	O
c) Mantém programas de desenvolvimento profissional específico para mulheres, a fim de estimular a formação de lideranças femininas na empresa	O	O	O	O
d) Investe em programas da comunidade que tenham por objetivo a valorização da mulher.	O	O	O	O
e) A política de promoção da equidade de gênero explicita igualdade de condições para homens e mulheres no que se refere a salários e benefícios.	O	O	O	O
f) Tem procedimentos formais que garantem a proteção das mulheres e dos homens contra a violência e o assédio psicológico, moral, físico e sexual no local de trabalho.	O	O	O	O
g) Tem procedimentos de identificação e orientação em casos de violência doméstica.	O	O	O	O

PRÁTICAS OPERACIONAIS (OP)		Resposta de 1 a 4 para cada pergunta			
8) Sobre o tema de práticas legais de operação, a empresa		1	2	3	4
1 - Já debatemos e decidimos não realizar nenhuma ação 2 - Nunca discutimos 3 - Em processo de discussão ou implantação 4 - Tem ações implementadas					
a) O empregado declara formalmente o recebimento de presente ou gratificação de um cliente ou fornecedor.		O	O	O	O
b) Possui política interna escrita, de conhecimento dos empregados, quanto à proibição de favorecimento direto ou indireto dos empregados.		O	O	O	O
c) Assume compromisso público de combate à corrupção e à propina, divulga sua política ao público externo (fornecedores, consumidores).		O	O	O	O
d) Mantém procedimentos formais de controle, punição e auditoria em caso de corrupção e à propina.		O	O	O	O
e) Tenta fazer as suas aquisições de fornecedores junto à comunidade local/ do entorno.		O	O	O	O
f) Considera de critérios de Responsabilidade Social na seleção de fornecedores.		O	O	O	O

RELAÇÃO COM OS CONSUMIDORES (C)		Resposta de 1 a 4 para cada pergunta			
9)	Sobre o tema consumidor, a empresa:				
	1 - Já debatemos e decidimos não realizar nenhuma ação 2 - Nunca discutimos 3 - Em processo de discussão ou implantação 4 - Tem ações implementadas				
		1	2	3	4
a)	Garante os fornecimentos de notas fiscais mesmo que o consumidor não a solicite.	0	0	0	0
b)	Informações sobre as " denúncias" são publicados na zona livre acesso no site da empresa / organização.	0	0	0	0

COMUNIDADE (M)		Resposta de 1 a 4 para cada pergunta			
10)	Quanto ao tema envolvimento e desenvolvimento da comunidade, a empresa:				
	1 - Já debatemos e decidimos não realizar nenhuma ação 2 - Nunca discutimos 3 - Em processo de discussão ou implantação 4 - Tem ações implementadas				
		1	2	3	4
a)	Busca construir um relacionamento com a comunidade local para o desenvolvimento local.	0	0	0	0
b)	Participa de fóruns locais.	0	0	0	0
c)	Trabalha em parceria com a comunidade local para identificar e resolver os seus principais problemas e necessidades, prestar apoio técnico e/ou físico, ou outros meios de comunicação.	0	0	0	0
d)	Fornecer acesso a informações de sua atividade e seus impactos que podem afetar a comunidade local para preparar esta comunidade para o diálogo.	0	0	0	0
e)	Participa da formulação de políticas públicas em nível municipal, estadual e federal, se envolve em questões locais em que atua.	0	0	0	0
f)	Engaja a comunidade na construção de redes sociais e/ou espaços públicos de participação social para a solução de problemas locais, tais como fóruns, comitês, etc.	0	0	0	0
g)	Os seus trabalhadores são incentivados a participar em atividades da comunidade local (por exemplo, através da disponibilização de tempo e de conhecimentos especializados dos trabalhadores ou de outra ajuda prática)?	0	0	0	0
h)	Oferece um apoio financeiro regular às atividades e projetos da comunidade local (por exemplo, através de doativos a organizações de beneficência ou de patrocínios)?	0	0	0	0
i)	Usa de incentivos fiscais para a promoção de atividades culturais, esportivas e de lazer.	0	0	0	0

CONDIÇÕES DE TRABALHO (T11 - T18)		Resposta de 1 a 4 para cada pergunta			
11)	Sobre o tema relações e condições de trabalho, a empresa:				
	1 - Já debatemos e decidimos não realizar nenhuma ação 2 - Nunca discutimos 3 - Em processo de discussão ou implantação 4 - Tem ações implementadas				
		1	2	3	4
a)	A empresa possui certificação de Responsabilidade Social – SA8000.	0	0	0	0

b)	Educa, informa e incentiva sua equipe a desenvolver um estilo de vida saudável.	O	O	O	O
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12) Quanto ao tema relações com sindicatos, a empresa:					
1 - Já debatemos e decidimos não realizar nenhuma ação					
2 - Nunca discutimos					
3 - Em processo de discussão ou implantação					
4 - Tem ações implementadas					
		1	2	3	4
a)	Permite a atuação dos sindicatos no local de trabalho.	O	O	O	O
b)	Fornecer informações sobre as condições de trabalho e se reúne periodicamente com os sindicatos para ouvir sugestões e negociar reivindicações.	O	O	O	O
c)	Possui canal de comunicação consolidado com os sindicatos, mantendo-os informados e fornecendo-lhes dados financeiros e relativos a objetivos estratégicos que afetem os trabalhadores, para subsidiar as discussões.	O	O	O	O
d)	Permite que representantes dos empregados participem ativamente dos comitês de gestão ou das decisões estratégicas e tenham comunicação regular com os membros da governança.	O	O	O	O

13) Quanto ao compromisso com a gestão participativa, a empresa					
1 - Já debatemos e decidimos não realizar nenhuma ação					
2 - Nunca discutimos					
3 - Em processo de discussão ou implantação					
4 - Tem ações implementadas					
		1	2	3	4
a)	Possui programa de incentivo e reconhecimento das sugestões dos empregados para melhoria dos processos internos.	O	O	O	O

14) Sobre o tema remuneração, benefícios e carreira, a empresa:					
1 - Já debatemos e decidimos não realizar nenhuma ação					
2 - Nunca discutimos					
3 - Em processo de discussão ou implantação					
4 - Tem ações implementadas					
		1	2	3	4
a)	Possui remuneração variável (bônus, prêmios, preço, etc.) ligada a metas de desempenho social e ambiental.	O	O	O	O
b)	Tem plano de cargos e salários transparente e abordado em seu código de conduta e/ou em sua declaração de valores.	O	O	O	O
c)	Realiza pesquisas para medir a satisfação dos empregados quanto à sua política de remuneração e benefícios.	O	O	O	O

15) Quanto ao tema saúde, segurança, higiene e condições de trabalho, a empresa:					
1 - Já debatemos e decidimos não realizar nenhuma ação					
2 - Nunca discutimos					
3 - Em processo de discussão ou implantação					
4 - Tem ações implementadas					
		1	2	3	4

a) Oferece programa de prevenção e tratamento para dependência de drogas e de álcool.	0	0	0	0
b) Oferece programa específico para portadores de HIV/AIDS.	0	0	0	0
c) Promove exercícios físicos no horário de trabalho (ginástica laboral).	0	0	0	0
d) Promove programa de combate ao estresse para os empregados, especialmente para os que desempenham funções mais estressantes (como atendentes de call center, caixas, etc.).	0	0	0	0
Possui programa de orientação alimentar e nutricional.	0	0	0	0
f) Possui política de equilíbrio trabalho-família que aborde questões relativas a horário de trabalho (ex.: Ponto flexível).	0	0	0	0

16) Sobre o desenvolvimento profissional e a empregabilidade, a empresa:				
1 - Já debatemos e decidimos não realizar nenhuma ação				
2 - Nunca discutimos				
3 - Em processo de discussão ou implantação				
4 - Tem ações implementadas				
	1	2	3	4
a) Promove capacitação contínua em todos os níveis hierárquicos.	0	0	0	0
b) Oferece bolsas de estudos ou similares para todos os níveis hierárquicos.	0	0	0	0
c) Possui programas de aconselhamento sobre o planejamento de carreiras.	0	0	0	0
d) Ao encerrar o período referente ao programa de estágio, procura empregar os estagiários.	0	0	0	0

17) Sobre o comportamento frente a demissões, a empresa:				
1 - Já debatemos e decidimos não realizar nenhuma ação				
2 - Nunca discutimos				
3 - Em processo de discussão ou implantação				
4 - Tem ações implementadas				
	1	2	3	4
a) Oferece serviços de recolocação ao trabalhador demitido.	0	0	0	0
b) Oferece a manutenção de benefícios por tempo determinado ao trabalhador demitido.	0	0	0	0
c) Acompanha e avalia periodicamente a rotatividade dos empregados e tem política para minimizar e melhorar esse indicador.	0	0	0	0
d) Busca parcerias com organizações especializadas para desenvolver programas de capacitação e de estímulo ao empreendedorismo.	0	0	0	0
e) Durante o processo de rescisão de contrato de trabalho, realiza entrevista de desligamento formal (formulário).	0	0	0	0

18) Quanto a preparação para a aposentadoria, a empresa:				
1 - Já debatemos e decidimos não realizar nenhuma ação				
2 - Nunca discutimos				
3 - Em processo de discussão ou implantação				
4 - Tem ações implementadas				
	1	2	3	4
a) Desenvolve atividades sistemáticas de orientação (coletiva e individual), aconselhamento e preparação para a aposentadoria, discutindo seus aspectos psicológicos e de planejamento financeiro.	0	0	0	0

b) Possui programa sistemático de preparação interna e oferece oportunidades de aproveitamento da capacidade de trabalho dos aposentados.	O	O	O	O
c) Oferece programa de previdência complementar a todos os seus empregados.	O	O	O	O
d) Envolve familiares dos empregados no processo de preparação para a aposentadoria.	O	O	O	O

MEIO AMBIENTE (E19 - E20)

Resposta de 1 a 4 para cada pergunta

19) Sobre o tema meio ambiente, a empresa:

- 1 - Já debatemos e decidimos não realizar nenhuma ação
 2 - Nunca discutimos
 3 - Em processo de discussão ou implantação
 4 - Tem ações implementadas

1	2	3	4
---	---	---	---

a) Possui um plano de gerenciamento ambiental.	O	O	O	O
b) Tem certificação ambiental (ex.: ISO14001).	O	O	O	O
c) Realiza avaliações periódicas de aspectos e impactos ambientais.	O	O	O	O
d) Tem seguro para a degradação ambiental resultante de acidentes em suas operações.	O	O	O	O
e) Possui programas de proteção e áreas naturais.	O	O	O	O
f) Realiza coleta seletiva de lixo não-industrial.	O	O	O	O
g) Possui ações de racionalização e otimização do uso de energia.	O	O	O	O
h) Possui ações de racionalização e otimização do uso de água.	O	O	O	O
i) Orienta o consumidor sobre a forma de descarte de seus produtos após a venda ou uso.	O	O	O	O

20) Quanto ao tema da educação e conscientização ambiental, a empresa:

- 1 - Já debatemos e decidimos não realizar nenhuma ação
 2 - Nunca discutimos
 3 - Em processo de discussão ou implantação
 4 - Tem ações implementadas

1	2	3	4
---	---	---	---

a) Desenvolve ações de educação ambiental e treinamento aos empregados sobre essa temática, pontualmente.	O	O	O	O
b) Desenvolve campanhas de conscientização e educação ambiental dirigidas a familiares de empregados, fornecedores, consumidores e clientes e à comunidade do entorno imediato da empresa.	O	O	O	O
c) Apoia e/ou participa de projetos educacionais em parceria com organizações não governamentais e ambientalistas, exercendo liderança social em favor dessa causa.	O	O	O	O
d) Desenvolve periodicamente campanhas internas de redução do consumo de água e de energia.	O	O	O	O
e) Desenvolve periodicamente campanhas internas de educação com base nos 3 Rs (Redução, Reutilização e Reciclagem).	O	O	O	O
f) Desenvolve periodicamente campanhas internas de educação para o consumo consciente	O	O	O	O
g) Apoia campanhas públicas governamentais ambientais ou iniciativa do meio ambiente.	O	O	O	O

DADOS DA EMPRESA / ORGANIZAÇÃO:

21) Classificação:	
Empresa de Pequeno porte	<input type="radio"/>
Empresa de Médio porte	<input type="radio"/>
Empresa de Grande porte	<input type="radio"/>
22) Setor:	
Comercial	<input type="radio"/>
Industrial	<input type="radio"/>
Prestação de Serviço	<input type="radio"/>
Agrícola	<input type="radio"/>
23) Qual é a Classificação Nacional de Atividades Econômicas (CNAE) da empresa:	
Agricultura, pecuária, produção florestal, pesca e aquicultura	<input type="radio"/>
Indústrias extrativas	<input type="radio"/>
Indústrias de transformação	<input type="radio"/>
Agrícola	<input type="radio"/>
Energia	<input type="radio"/>
Água, esgoto, atividades de gestão de resíduos e descontaminação	<input type="radio"/>
Construção	<input type="radio"/>
Comércio	<input type="radio"/>
Reparação de veículos automotores e motocicletas	<input type="radio"/>
Transporte, armazenagem e correio	<input type="radio"/>
Alojamento e alimentação	<input type="radio"/>
Informação e comunicação	<input type="radio"/>
Atividades financeiras, de seguros e serviços relacionados	<input type="radio"/>
Atividades imobiliárias	<input type="radio"/>
Atividades profissionais, científicas e técnicas	<input type="radio"/>
Atividades administrativas e serviços complementares	<input type="radio"/>
Administração pública, defesa e seguridade social	<input type="radio"/>
Educação	<input type="radio"/>
Saúde humana e serviços sociais	<input type="radio"/>
Artes, cultura, esporte e recreação	<input type="radio"/>
Outros:	<input type="radio"/>
24) Quantos empregados a empresa possui:	
0 a 19	<input type="radio"/>
20 a 99	<input type="radio"/>
100 a 499	<input type="radio"/>
500 a 999	<input type="radio"/>
1000 a 4999	<input type="radio"/>
> 5000	<input type="radio"/>
25) Qual é o seu cargo na empresa:	
Presidente	<input type="radio"/>
Diretor (a)	<input type="radio"/>
Gerente	<input type="radio"/>

E-234

Coordenador(a)	<input type="radio"/>
Assistente	<input type="radio"/>
Outro:	<input type="radio"/>

26) Nome da empresa:

27) Nome do respondente:

28) Email:

Appendix F

F.1 Semi-structured interview (French Organisations)

L'ANALYSE QUALITATIVE - Entretien semi-directif 1/2

OBJECTIF :

Examiner les différents comportements et engagements concernant l'adoption de la RSE.

- Enquêter sur la gouvernance axée sur la RSE
- Examiner les actions de chaque thème de recherche sur les actions RSE.
- Demander des documents liés à l'enquête RSE (code de conduite, journaux internes, rapports de développement durable)

** Note importante : questions ne seront pas posées aux personnes interrogées dans cet ordre ou avec ces mots / termes. Ceci est juste un script pour mener l'entretien, aussi spontanément que possible, dans le but d'extraire autant de contenu et d'informations pertinentes que possible pour analyser les préférences, les comportements et autres problèmes nécessaires à la pleine réalisation d'analyses qualitatives.*

ÉCRAN D'ENTRETIEN

Partie 1 : Présentation et conditions de confidentialité :

a) Présentation de la doctorante ; présentation du laboratoire de recherche Costech ; présentation de la recherche et terme de confidentialité.

b) Texte de l'accord de confidentialité : Je, Ana Maria Kriwouruska-Fuckner, soussignée. Je m'engage à préserver la confidentialité de l'ensemble de la documentation et des informations obtenues lors de l'entretien, voire des informations de toute personne physique ou morale liée de quelque manière que ce soit à cette recherche, m'engageant à :

- Ne divulguez pas à des tiers la nature et le contenu de toute information qui compose ou a résulté de la recherche ;
- Ne permettez en aucun cas à des tiers de traiter toute documentation qui compose ou qui a résulté de la recherche ;
- N'exploitez pas, pour votre propre bénéfice, les informations et documents acquis grâce à la participation à la recherche.

Lieu et jour

Ana Maria Kriwouruska Fuckner

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L'ANALYSE QUALITATIVE - Entretien semi-structuré 2/2

Partie 2 : Informations personnelles et professionnelles

Entreprise :

Nom de la personne interrogée :

Poste occupé :

Le temps de travail dans l'entreprise :

| Date de création de l'entreprise :

Nombre d'employés :

| Secteur :

Pays :

| Taille de l'entreprise :

Partie 3 : Questions de gouvernance organisationnelle en matière de RSE

- Les pratiques du management.
- Concernant l'importance de la RSE.
- Diligence raisonnable.
- Concernant les Rapports de développement durable.
- Concernant le comportement éthique.
-

Partie 4 : Questions relatives aux droits de l'homme

- Concernant la non-discrimination et la valorisation de la diversité.
- Concernant l'engagement à l'équité et à la non-discrimination raciale.
- Concernant l'engagement à la promotion de l'égalité hommes/femmes.
- Concernant les pratiques légales opérationnelles.

Partie 5 : Questions sur Les bonnes pratiques d'affaires

- Les bonnes pratiques d'affaires.

Partie 6 : Questions sur la protection des consommateurs

- Concernant les questions relatives aux consommatrices.

Partie 7 : Questions sur l'implication et le développement de la communauté.

- Les contributions au développement local.

Partie 8 : Questions sur les pratiques de travail

- Concernant les conditions de travail.
- Concernant la santé, la sécurité, l'hygiène et les conditions de travail.
- Concernant les Relations Professionnelles.
- Concernant le développement professionnel et l'employabilité.
- Concernant l'engagement dans une gestion participative.
- Concernant la procédure de licenciement.
- Concernant la rémunération, les avantages et la carrière.
- Concernant la préparation de la retraite.

Partie 9 : Questions environnementales

- Les pratiques.
- Éducation et sensibilisation.

Partie 10 : Remerciements pour avoir participé à la recherche

Appendix G

G.1 Semi structured interview (Brazilian Organisations)

ANÁLISE QUALITATIVA – Entrevista Semiestruturada 1/2

OBJETIVO:

- Investigar o comportamento e engajamento distintos quanto à adoção da RSE.
- Investigar a governança voltada para a SER.
- Investigar as ações de cada tema da pesquisa sobre as ações de RSE.
- Solicitar documentos voltados para a investigação de RSE (código de conduta, jornais internos, relatórios de sustentabilidade).

**Observação importante:*

As questões não serão propostas aos entrevistados nesta ordem ou com essas palavras/termos. Este é apenas um roteiro para condução da entrevista, de forma mais espontânea possível, com o objetivo de extrair o máximo de conteúdo e informações relevantes para analisar preferências, comportamentos e outras questões necessárias para a plena realização das análises qualitativas.

ROTEIRO DE ENTREVISTA

Parte 1: Apresentação e Termo de Confidencialidade:

- a) Apresentação da doutoranda; apresentação do laboratório de pesquisa Costech; apresentação da pesquisa e entrega do termo de confidencialidade.
- b) Eu Ana Maria Kriwouruska-Fuckner abaixo assinado. comprometo-me manter a confidencialidade com relação a toda documentação e toda informação obtidas durante a entrevista, ou ainda informações de qualquer pessoa física ou jurídica vinculada de alguma forma a esta pesquisa, concordando em:
 - Não divulgar a terceiros a natureza e o conteúdo de qualquer informação que componha ou tenha resultado da pesquisa;
 - Não permitir a terceiros o manuseio de qualquer documentação que componha ou tenha resultado da pesquisa;
 - Não explorar, em benefício próprio, informações e documentos adquiridos através da participação da pesquisa.

Local e data

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ANÁLISE QUALITATIVA – Entrevista Semiestruturada (2/2)

Parte 2: Informações pessoais e profissionais

Empresa:

Nome do Entrevistado:

Cargo:

Tempo que trabalha na empresa:

| Data de criação da empresa:

Quantidade de empregados:

| Setor:

Endereço:

| Tamanho:

Parte 3: Questões sobre a Governança Organizacional de RSE

- Sobre o tema práticas de gestão.
- Sobre a importância da RSE.
- Quanto aos relatórios de sustentabilidade.
- Sobre o tema do comportamento ético.

Parte 4: Questões sobre Direitos Humanos

- Quanto ao tema não discriminação e valorização da diversidade.
- Sobre o compromisso com a equidade e não discriminação racial.
- Quanto ao compromisso com a promoção da equidade de gênero.

Parte 5: Questões sobre a Práticas Operacionais Justas

- Sobre o tema de práticas legais de operação.

Parte 5: Questões sobre o tema consumidor

- Sobre o tema consumidor.

Parte 6: Questões sobre o Envolvimento e Desenvolvimento da Comunidade

- Envolvimento e Desenvolvimento da Comunidade.

Parte 7: Questões sobre Práticas Trabalhistas

- Sobre o tema relações e condições de trabalho.
- Quanto ao tema saúde, segurança, higiene e condições de trabalho
- Quanto ao tema relações com sindicatos.
- Quanto ao compromisso com a gestão participativa.
- Sobre o desenvolvimento profissional e a empregabilidade.
- Sobre o comportamento frente a demissões.
- Quanto a preparação para a aposentadoria.

Parte 8: Questões sobre o Meio Ambiente

- Sobre o tema meio ambiente (práticas).
- Quanto ao tema da educação e conscientização ambiental.

Parte 9: Agradecimento da participação na pesquisa

Appendix H

H.1 Cronbach Alpha Values per Dimension

Dimension: Organisational Governance (α , 915)
Evaluated items:
Management Practices
<ul style="list-style-type: none"> - Services dedicated to CSR and SD (G1A); - CSR incorporated into systems and processes (G1B); - Culture of socially responsible management (G1C); - CSR embedded to the values of the organisation (G1D); - Training and development on CSR and SD (G1E); - CSR incorporated into the organisation strategy (G1F);
Due diligence
<ul style="list-style-type: none"> - CSR due diligence: risk and impact analysis (G2A); - CSR due diligence: effectiveness of practices (G2B);
Reports
<ul style="list-style-type: none"> - CSR reports: favourable results (G3A); - CSR reports: challenges and actions (G3B);
Ethical Behaviour
<ul style="list-style-type: none"> - Internal control, ethics and compliance program (G4A); - Assessment of ethical behaviour of employees (G4B); - Mechanisms to denouncing unethical behaviour (G4C); - Assessment of ethical behaviour standards (G4D).

Dimension: Human Rights (α , 886)
Evaluated items:
Diversity and non-discrimination
<ul style="list-style-type: none"> - Policies to prevent discriminatory practices (D5A); - Channels to report discriminatory practices (D5B); - Programs to promote diversity and non-discrimination (D5C); - Recruitment and promotion strategies to include vulnerable groups (D5D); - Promotion of diversity and non-discrimination in the core values of the organisation (D5E); - Program for including people with disabilities (D5F); - Accessibility projects for people with disabilities (D5G); - Policies encouraging the employment of people over 45 years of age (D5H); - Policies offering work to former detainees (D5I);

Equity initiatives

- Organisation statement against any form of discrimination (D6A);
- Periodical racial equality assessment (D6B);

Equal rights between men and women

- Periodical gender equality assessment (D7A);
- Equal opportunities for men and women (D7B);
- Promotion of women leadership (D7C);
- Community programs to promote women (D7D);
- Equal rights between man and woman for wages and social benefits (D7E);
- Programs against violence, psychological, moral, physical and sexual harassment in workplace (D7F);
- Clear procedures in cases of domestic violence (D7G).

Dimension: Fair Operating Practices (α , 819)**Evaluated items:****Operational practices**

- Policy and ethics guideline for gifts & gratuities (O8A);
- Policy prohibiting favouritism of employees (O8B);
- Anti-bribery and corruption policy (O8C);
- Procedures of control, sanction and auditing of fraud and corruption (O8D);
- Preference over local service providers and suppliers (O8E);
- Social responsibility standards for the selection of suppliers (O8F)

Dimension: Consumer Issues (α , 500)**Evaluated items:**

- Issuing invoices even if the consumer does not request them (C9A);
- Publicly available complaints database (C9B).

Dimension: Community Involvement and Development (α , 858)**Evaluated items:**

- Relationship with local communities for local development (M10A);
- Participation in local discussions (M10B);
- Partnership with the local community (M10C);
- Information to local communities concerning its activity and its impacts (M10D);
- Formulation of public policies at municipal, state or federal level (M10E);
- Involvement in the construction of public spaces (M10F);

- Employees are encouraged to participate in voluntary activities (M10G);
- Financial support for activities and projects of local communities (M10H);
- Use of tax incentive available for the promotion of cultural or sports activities (M10I).
-

Dimension: Labour Practices (α , 883)
Evaluated items:
Working Conditions

- SA8000 Certification (T11A);
- Encouragement of the staff to establish a healthy lifestyle (T11B);

Relationship with Unions

- Allowance of unions to act in the workplace (T12A);
- Periodical meetings with unions to hear suggestions and negotiate demands (T12B);
- Communication channel with the unions (T12C);
- Active participation of employee representatives in management committees or strategic decisions (T12D);

Participative Management

- Procedures involving the employee to discuss improvements of internal processes (T13A);

Career and Remuneration

- Variable compensation linked to social and environmental performance objectives (T14A);
- Transparent remuneration, benefits, and career policies (T14B);
- Surveys to measure employee satisfaction concerning salary and benefits policy (T14C);

Health, Security and Hygiene

- Program for the prevention and treatment of addictions (T15A);
- Program for the inclusion of HIV-positive people (T15B);
- Promotion of physical exercises during working hours (T15C);
- Support to employees, that perform stressful functions (T15D);
- Food and nutrition orientation program (T15E);
- Work-life balance policy that addresses work schedule and overtime issues (T15F);

Professional Development

- Continuous training at all hierarchical levels (T16A);
- Financial support for personal development for all hierarchical levels (T16B);
- Career development consulting program (T16C);
- Willingness to hire trainees at the end of their internship (T16D);

Dismissal Procedures

- Relocation services for dismissed workers (T17A);
- Internal recruitment procedures (T17B);
- Assessment of the turn-over rate of employee (T17C);
- Entrepreneurship programs (T17D);
- Formal exit interview (T17E);

Preparation for the Retirement

- Regular orientation activities, counselling and preparation for retirement (T18A);
- Systematic program of internal preparation and offers opportunities to retired employees (T18B);
- Supplementary insurance program to all its employees (T18C);

- Involvement of families of employees in the process of preparing for retirement (T18D).

Dimension: Environment (α , 916)

Practices

- Environmental Management Plan (E19A);
- Environmental certification (ISO 14000 family) (E19B);
- Periodic environmental impact assessments (E19C);
- The organisation has a disaster risk insurance (E19D);
- Sponsorship or participation of environment protection and conservation programs (E19E);
- Waste management (E19F);
- Efficient and responsible consumption of energy (E19G);
- Efficient and responsible consumption of water (E19H);
- Guidelines for disposal of obsolete products (E19I);

Education and Awareness

- Education and awareness initiatives for internal stakeholders (E21A);
- Education and awareness initiatives for external stakeholders (suppliers, customers, local community) (E21B);
- Engagement in educational projects in partnership with non-governmental and environmental organisations (E21C);
- Internal campaigns to reduce consumption of water and energy (E21D);
- Internal campaigns based on 3R (Reduce, Reuse, Recycle) (E21E);
- Internal campaigns related to responsible consumption (E21F);
- Support of government campaigns related to the protection of the environment (E21G).