

Organizational CSR portfolio: exploration and evaluation.

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ABSTRACT

Relationship between business and society has been under the lively discussion over the last fifty years - researchers have been investigating business responsibility which generally is referred as Corporate Social Responsibility (CSR) (Secchi 2007). In the last decades, term “CSR” has been one of the most popular expressions in the modern business language (Eden 2000).

However, the literature on CSR reveals different and changing over time definitions (Frederick 1998; Carroll 1999). Country and industry context specificity makes the process of CSR framing even more problematic (Rowley 2000). The conceptualization of CSR has been steadily establishing and evolving, and, after decades of research, there is still no consensus regarding CSR definition and content.

As a result, instead of trying to find a universal frame for CSR, some authors suggest to take into account the uniqueness of CSR strategies (Rowley 2000; Smith 2003; Basu 2008) and call for more adaptive and context-related approach (Matten 2003; Porter 2006; Godfrey 2007). Cramer (2005) states that there is no single strategy or scenario, because CSR is a search process that requires company leaders to develop their own balance between people, planet and profit. Also, according to van der Heijden et al. (2010), translating the general notions of CSR into practice is regarded as a process of creating and collectivizing a company specific approach. These scholars pointed out that relatively little attention has been paid to the ways in which organizations attempt to position CSR.

Thus, the research aim of this study is to explore how organizations translate general CSR notion into particular set of CSR activities - “organizational CSR portfolio”. Based on that, the research questions are: What is organizational CSR portfolio consists of? How it has been changed over the years? How does CSR portfolio of one organization differ from that one of another organization?

Since main information source revealing set of CSR activities, which have been undertaken in the organization over the years, is non-financial (CSR related) reports, documentary research is conducted in order to answer stated research questions. Reports are evaluated according to the categories which have been developed for each pillar of CSR concept – environmental, social and economic. These categories, specified by several sub-categories, represent main types of activities which are generally understood by the companies as CSR related.

For research purposes, three Danish companies and their reports are chosen. The selection is based on three parameters: company's position in value chain (raw material company, production company and service company), level of company's involvement in CSR which is expected in the society (low, medium and high) and availability of the archive of organizational non-financial reports (relevant reports being published at least for 5 years by now).

Current research performs longitudinal study of organizational CSR portfolios which contributes to a better understanding of priorities in CSR field for different types of organizations and reveals changes in corporate CSR policies over the last 5 years.

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