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RESEARCH ARTICLE

Evolution of Corporate Social Responsibility: A journey from 1700 BC till 21st century

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Abstract

In 21st century's world is more interconnected, more globalized than ever. The study explored the historic review of developments associated with Corporate Social responsibility (CSR). Some authors, researchers, thinkers and Corporates believe that CSR practices are irrelevant and expensive strategy for the business while other believes it as an important tool for the survival of the organization. The objective of this study is to get an insight about the journey of Corporate Social Responsibility from 1700 BC till 21st century that how philanthropy move towards Corporate Social Responsibility and become an important part of the business. The research for this paper will be carried out by studying various articles, Literatures available in various journals, books, manuscripts and websites. This study act as a bridge between ancient and modern way of implementing CSR practices, it also guides various researchers, academician, thinkers and various organizations that how of CSR act as a strategic tool for the growth of the organization. The paper concludes with the scope for further research that more detailed history of CSR is needed and it can be extended to SMEs as well.

1.1 Evolution of the concept of CSR

Corporate Social Responsibility has been defined and conceptualized in several ways during the past four centuries following a process of analysis, debate and scholarly confrontation around the theme. In the present section, the evolution of the CSR in academic research is traced in order to provide a basis for a better understanding of the subsequent discussion. The concept of CSR is not new and found its origin in ancient Mesopotamia around **1700 BC**, King Hammurabi introduced a code in which builders, innkeepers or farmers were put to death if their negligence caused the deaths of others, or major inconvenience to local citizens. In Ancient Rome senators grumbled about the failure of businesses to contribute sufficient taxes to fund their military campaigns, while in 1622 disgruntled shareholders in the Dutch East India Company started issuing pamphlets complaining about management secrecy and "self enrichment" **(Narasimhan, R. 2006; BRASS Centre, 2007; Asongu, 2007; Souran and Rao, 2011).** In 1790 there was a first large-scale consumer boycott in England which finally forced importers to adopt free labour sourcing. Within a few years more than 3,00,000 Britons were boycotting sugar, the major product of the British West Indian slave plantations. Nearly 400,000 signed petitions to Parliament demanding an end to the slave trade and in 1792, the House of Commons became the first national legislative body in the world to vote to end the slave trade **(Hochschild, 2005; Lau, 2007; William et. al., 2011).** In the **18th century** a Scottish philosopher and economist named **Adam Smith** wrote numerous articles on social responsibility, his magnum opus being "*An Enquiry into the Nature and Causes of The Wealth of Nations"* in which he expressed that the needs and desire of the society could best be met by the free interaction of individuals and organizations in the marketplace. However, he also recognized that marketplace participants must act honestly **(Arthaud-day, 2005; Yehia, 2007 Panda and Kajilal, 2012).** Recognizing this concept the roots of Corporate Social Responsibility can be found in the actual business practices of successful companies in the **eighteenth century**, Cadbury chocolate makers family introduced a social responsibility practice for the benefit of its workforce which includes scientifically managed with analytical laboratories, medical department, pension fund education and employee training **(Franks et al., 2004; Katsoulakos et al., 2006; The story of Cadbury; Ella, 2009).**

By the early **19th Century** industrialization began and new technology lead to creation of jobs and improved living standards, it also impacted the business, society, and environment. Businesses flourished and industrialists in Europe and the USA amassed huge fortunes. However few of these wealthy new industrialists were concerned about the wellbeing of their employees, society and the environment. In 1906 since the founding of Kellogg Company shows how a modern company participated in CSR for over a hundred years, it has been conscious of its social responsibility. Broad areas of company's CSR activities include protecting the environment, selling nutritious products and advocating healthy lifestyles, ensuring a safe and healthy workforce. The company understands that its Social responsibility extends to the quality of its products, and states that Kellogg is a company on which its customer can rely for great tasting and high quality food **(Asongu, 2007).** Till 1920s very few large companies such as Cadbury and Kellogg's had started the concept of social responsibility and in 1929, the Dean of Harvard Business School, **Wallace B. Donham,** focusing on the issue and commented within an address delivered at North Western University **(Ghiga, 2006; Szuster, 2008; Johnson, 2010):** ***"Business started long centuries before the dawn of history, but business as we now know it is new - new in its broadening scope, new in its social significance. Business has not learned how to handle these changes, nor does it recognize the magnitude of its responsibilities for the future of civilization."***

By the start of the **20th century,** powerful corporations suffered a backlash against their widespread exploitation. Labour unions were formed, giving a voice to the workers, and governments began to assume more responsibility for welfare and infrastructure, gradually introducing anti-trust legislation **(Broom hill, 2007; Petrášková, 2012).** In **the 1950s,** emerging 'consumer power' saw companies start taking a new interest in the social and human aspects of their markets – it was at about this time scientists and environmentalists started noticing some worrying changes to the environment **(Simon et al., 2012)**. Historians of Corporate Social Responsibility generally agree that the concept emerged in the 1930s and 1940s, but it formalized in 1953 with the publication of a book by Howard Bowen **(Asian News International, 2010; CSR Report, 2010)** who attempted to define CSR as 'Social Responsibility of Businessman' and posed the question 'what responsibility to society can business people be reasonably expected to assume?' **(Bowen, 1953)** The late 1950s and 1960s saw a shift in attitudes towards government and business, numerous legislations were enacted to regulate the conduct of businesses and to protect employees and consumers (for example Textile Fibre Product Identification Act of 1958, Fair Packaging and Labeling act of 1960, Equal pay act of 1963, National Traffic and Motor Safety Act of 1966, National Environmental Policy Act of 1969, Truth in Lending Act of 1969, Clean Air Act of 1970 and so on). Moreover, an increasing number of consumer protests led to the creation of the consumer rights movement that directly challenged corporate power **(Lee, 2008).**

In 1970, most stockholders did not owe shares in just one company, but held them in many companies to spread the risk. Therefore they were not interested in maximization of profits in just one company at possible expense of the other companies in which they owned shares. In other words, owner of diversified portfolios would want to achieve social optimization through joint profit maximization, and would want to spread 'social expenditure evenly overall firms to the point where marginal cost equals marginal appropriable benefits' **(Wallich and McGowan, 1970).** There was an economic argument against CSR by an American economist **Milton Friedman,** Nobel Prize-winning economist, who published his controversial *Capitalism and Freedom*, where he argued that the primary responsibility of business is to make a profit for its owners, albeit while complying with the law **(Friedman, 1970).**

Until 1975, many authors argued that the field of business and society still lacked a generally accepted theoretical paradigm, and called for more tangible progress in conceptualization, research and policy development in CSR **(Preston, 1975)** and in the late 70's both the Organization of Economic Co- operation and Development (OECD), and the United Nations Centre on Transnational Corporations (UNCTC) began developing codes of conduct in an attempt to control different aspects of corporate globalization. In 1976, the OECD, a group of 30 powerful industrialized countries, recognizing the complications associated with companies operating across borders, established a set of guidelines to ease the workings of globalization; setting the 'rules of the game' for foreign direct investment, and creating an atmosphere of confidence and predictability in overseas corporations **(Fauset, 2006).** The OECD 'Guidelines for Multinational Enterprises' covered areas such as accounting, tax payments, and operating in accordance with local laws. The guidelines are aimed at countries rather than companies, and compliance with them can be important for gaining listings in certain stock exchanges and export credits **(Accountability, 2004)** and

UNCTC code of conduct, however, aimed to regulate corporate abuse rather than to facilitate corporate access to new markets, and unsurprisingly was less successful. The code might have been a useful tool for controlling corporate excess, but the body was dismantled under pressure from corporations and instead merged into the UN Conference on Trade and Development - a body which promotes foreign investment **(Corporate Watch).** Continuous efforts were made to develop a model of Corporate Social Responsibility by many researchers and the first fruit of such effort was produced by **Carroll, 1979** in the journal Academy of Management Review article titled "Three dimensional conceptual model of corporate social performance (CSP)" which immediately gained acceptance. The three aspects of the model address major questions of concern to academics and managers alike: (1) what is included in corporate social responsibility? (2) What are the social issues the organization must address? (3) What is the organization's philosophy or mode of social responsiveness? The main contribution of his model was that the three-dimensional model does not treat the economic and social goals of corporations as incompatible trade-offs **(Carroll 1979; Branco and Rodrigues, 2007; Shengtian, 2010).**

The rise in anti-corporate activism over environmental and human rights issues made a shift in corporate attitudes towards social and environmental issues essential. The **70s and 80s** saw the major international boycotts of companies investing in South Africa, notably Barclays Bank, and the Nestlé boycott over the company's aggressive milk formula marketing strategies in the global South. This period was typified confrontational campaigning by attacking the brands **(Bruno, 1992; Bendell, 2004; Fauset, 2006)** considering this in 1980 the "World Conservation Strategy" is released by IUCN (World Conservation Union) as "the modification of the biosphere and the application of union needs and improve the quality of human life", the section "Towards Sustainable Development" identifies the main agents of habitat destruction as poverty, population pressure, social inequities, achieving a more dynamic and stable world economy and the terms of trade. It calls for a new international Development Strategy with the aims of redressing inequities, achieving a more dynamic and stable world economy, stimulating accerlating economic growth and countering the worst impacts of poverty**.** In 1984, Peter Drucker who is known as father of modern management wrote about the imperative to turn social problem into economic opportunities which will be benefit for the companies as well as societies.

Until 1990s, CSR was generally limited to corporate philanthropy. It is from the early 1990s that enlarged concepts and practices of CSR have come to the force. 1990s were characterized by swift expansion of *globalization* following the collapse of the Soviet Union and the end of the Cold War, IT revolution increased economic productivity, while high levels of private investment in equity markets increased individual prosperity **(Thinking Shift, 2007).** As globalization intensified, environmental awareness and the emergence of responsible business practice brought about key developments such as Brundtland Commission, the formation of the World Business Council for Sustainable Development, and the United Nations Global Compact **(Simon et al., 2011).** In 1991 a famous researcher **Carroll** redeveloped his framework of Corporate Social Responsibility and divided it into four levels in a form of pyramid which are economic, legal, ethical and philanthropic responsibility. Economic responsibility refers to profitability of the organization, while legal responsibility is basically complying with laws and regulation. As for the ethical perspective, the organizations' operation should go beyond the laws where they are expected to do the right thing in fair and just ways. Philanthropic responsibility refers to voluntary giving and service to the society. The pyramid of CSR depicted the economic category as the base (the foundation upon which all others rest), and then build upward through legal, ethical and philanthropic activities. He made it clear that business should not fulfill these in sequential fashion but each is to be fulfilled at all times. It also observed that the pyramid was more of a graphical depiction of CSR than an attempt to add new meaning to the four- part definition. He summarized, "The CSR firm should strive to make profit, obey the law, be ethical and be a good corporate citizen. (**Carroll, 1991; Carroll and Shahbana, 2010)**. Most notably, in 1992 Earth Summit in Rio impeded the Summit's aim of finding ways to halt the destruction of the natural environment and its resources. Forty Eight companies were specifically formed to participate in and influence the Summit's outcomes, particularly trying to shift towards voluntary reporting **(Thinking Shift, 2007).** The first company who actually publish a social report was Ben and Jerry's in 1989 and the first major company was Shell in 1998 **(The Shell Report 1998).** As the successor to the GATT, the WTO came into being on January 1, 1995 to ensure that trade flows as smoothly, predictably and freely as possible among member states. The WTO broadly induced various 'reactive' corporate social responsible initiatives among member nations, affecting their export-import policies, by imposing various environmental and social restrictions on goods. CSR was being concretely shaped by rigorous researches with receiving impetus from codes and principles issued by multilateral organization. It was the decade when alternative themes such as Corporate Sustainability, Corporate Social Performance and Triple Bottom Line themes were developed **(Srivastava and Sahay, 2008).** In the late '90s, both consumers and NGOs also became aware and started taking active participation in social responsibility practices adopted by companies. During this decade various issues related to human rights and conditions for workers in factories in developing countries arouse. One of the biggest and oldest companies Nike Inc which produces footwear, clothing, equipment and accessory products for the sports and athletic market **(Woxman, 2012)** having manufacturing units in China, Taiwan, Korea, Mexico as well as in the US and in Italy, conditions for these workers have been a source of heated debate by various NGOs and allegations made by campaigns regarding poor conditions, commonplace harassment and abuse **(Mallenbakers.net).** In the face of constant problems The Fair Labor Association was formed, and more than a decade its affiliates – civil society organizations, universities and socially responsible companies – have joined forces to protect workers and resolve labour issues in supply chains (**Heerden, 2012)**, and considered various allegations organizations started corporate website reporting, improving conditions in contracted factories aiming for carbon neutrality.

Formal attention to Corporate Social Responsibility (CSR) strengthened from 2000 onwards, with a growing recognition of a number of global voluntary regulations, codes, guidelines and initiatives, such as the Global Reporting Initiative (GRI), the UN Global Compact, the Principles for Responsible Investment (PRI), the redrafted Organization of Economic Co-operation and Development (OECD) guidelines for multinational enterprises, the Dow Jones sustainability index and, in August 2010 – with direct implications for accountants and finance professionals – the International Integrated Reporting Committee (IIRC), a collaboration of GRI and the Prince of Wales developed Accounting for Sustainability project (A4S) with input from the main accounting bodies and other key stakeholders **(World congress of Accountant, 2010).**

Basically during the last few years the CSR movement has continued to mature as expected. It has been possible to reflect back on the achievements through the "Rio+10" Summit on Sustainable Development in Johannesburg, South Africa in 2002. The emphasis has turned to main streaming. The **Corporate Responsibility Index (CRI)** is a leading business management and benchmarking tool that enables companies to effectively measure, monitor, report and improve their impacts on society and the environment (**Bichta, 2003)**. Since the end of 1990s of 20th century there was a significant growth in the number of indices (commonly dubbed "benchmarks"), with the overriding objective to describe economic situation of the companies meeting certain CSR requirements. The first CSR indices were developed in the United States. The pioneer in this field was Dow Jones that in September 1999 started to publish SI (Sustainability Index). One year later Calvert fund started to publish CSR index, whereas in July 2001 the first index (FTSE4Good) was published by an English company FTSE **(Respect Index).** CSR also helps to green wash the company's image, to cover up negative impacts by saturating the media with positive images of the company's CSR credentials **(Fauset, 2006). In 2002 Christian Aid** has documented the way in which discussion of the issue of corporate regulation in the summit's agenda, changed from working towards a 'multilateral agreement', to developing a 'framework', to simply 'promoting best practice'. Amongst activists and NGOs, however, dissatisfaction with the CSR model was clear. While many NGOs continue to engage with business, the calls for corporate accountability is growing with campaigns such as International Right to Know Campaign in the USA, the CORE Coalition in the UK and other initiatives internationally pressing for more legally binding rather than voluntary regulation.

There is a growing realization across the globe that the production processes and the industrial organization of business have an important department on the social welfare **(India Committee of the Netherlands, 2002).** Stakeholder engagement is a key aspect of Corporate Social Responsibility as it enables a shared understanding of the impact on industry operations with its stakeholders and the company **(Tinto, 2006).** For this, it is necessary for the industry to exhibit how it understands the long-term community development as a part of its core responsibilities and competencies. The recent revival of interest in improving the lives of the poor working people and encouraging the use of a set of standards or specified code of conduct is a result of the articulation of an evolving global awareness on ethical and social concerns, particularly among partners engaged in cross-border trade **(Satyarthi, 2008).** By appealing to customer's consciences and desires CSR helps companies to build brand loyalty and develop a personal connection with their customers. Many corporate charity tie-ins gain companies access to target markets and the involvement of the charity gives the company's message greater power. In media saturated culture, companies are looking for ever more innovative ways to get across their message, and CSR offers up many potential avenues, such as word of mouth or guerilla marketing, for subtly reaching consumers. The business case for the importance of socially responsible business activity is also now commonly accepted, even amongst business leaders. 'In the past decade, "Corporate Social Responsibility" (CSR) has become the norm in the boardrooms of companies in rich countries, and increasingly in developing economies too', conceded *The Economist* in late 2007 **(Horrigan, 2007)**.

The Commission of the **European Communities, 2002** proposes the following general definition:

'Corporate Social Responsibility is about companies having responsibilities and taking actions beyond their legal obligations and economic/business aims. These wider responsibilities cover a range of areas but are frequently summed up as social and environmental – where social means society broadly defined, rather than simply social policy issues. This can be summed up as the triple bottom line approach: i.e. economic, social and environmental'.

Within this framework, corporate philanthropy (or corporate giving) is considered as a specific type of CSR activity. It refers to the act of corporations donating profits or resources to non-profit organizations. Corporations most commonly donate cash, but also can donate the use of facilities, property, services and advertising support. Some corporations set up employee volunteer groups who donate their time to specific projects. Corporate giving is often handled by the corporation directly; however it may also be done through a company foundation.

World Business Council for Sustainable Development (1999): "CSR is the ethical behaviour of a company towards society; management acting responsibly in its relationship with other stakeholders who have a legitimate interest in the business, and it is the commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large."

1.2 Conclusion

Social responsibility should not be considered as an exclusive domain of the government and passive philanthropy no longer constitutes social responsibility. Emerging markets like India have drawn the attention of large MNCs for the potential of market growth. These markets are untapped and give entirely new domain for operations. However many MNCs also take the markets for granted and exploit the laxity in the norms of operations to their advantage. The lack of concern for the local community, the consumers and the environment by these corporations has created large scale public debate and action. It is important in this context to understand that the sustainable business growth is associated with care for the community and markets the corporations operate in. Various agencies such as GRI (Global Reporting Initiatives), ISO are act as a mentor for all the organization for doing CSR reporting practices. These days Small and Medium enterprises (SMEs) today constitute a very important segment of the economy of any country. The SMEs sector has grown rapidly over the years. The concept of CSR has extended to SMEs as well. This sector was never taken into account for deliberations and conventional approach to CSR is generally assumed to be the part of large companies. It is a well known fact that SMEs produce large proportion of country's output, provides huge employment and generate substantial revenues to the government not only in developed countries but developing countries as well. Small to medium-sized enterprises account for about 90 per cent of businesses worldwide and are responsible for around 50 to 60 per cent of employment. They, potentially have a significant impact on social welfare.

1.3 Suggestion for further research

There is a need to undertake more research on the particular drivers of CSR that promote good practice, the incentives that seem to be able to stimulate CSR activity and the innovative use of voluntary agreements that can promote good practice. This essentially requires more research around the business case for CSR especially in context to SMEs. In-depth focus studies on CSR carried out at organizational level can be great source of learning for top management of various companies. Interrelationship between SMEs and larger organizations can be studied at national and international level.

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