**TOWARDS UNDERSTANDING
CORPORATE SOCIAL RESPONSIBILITY IN AUSTRALIA**

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Abstract

Carroll's (1979) four-part classification of corporate social responsibility as a pyramid building from minimal categories of economic and legal through to ethical and then philanthropic was used as the basis of empirical research aimed at understanding corporate social responsibility in Australia. This is a useful framework for understanding CSR in Australia, however, managers in this study described corporate activities that go beyond the minimum as being either philanthropic or strategic, and with strategic regarded as best practice. A revised model of Carroll's classification is presented.

Introduction

In the US, charity is considered the peak expression of corporate social responsibility (CSR). Carroll's (1979) classification of CSR as economic, legal, ethical and discretionary reflects this view and provides a framework, later operationalized by Aupperle (1984), to measure corporate social responsibility orientation.

This paper reports empirical research aimed at understanding CSR in Australia. Findings will be used to adapt measures of corporate social responsibility orientation (CSRO) for Australian business. A series of 18 in-depth interviews was undertaken from February – May 2000 with senior managers in 13 large companies (1,000 – 50,000 employees), including Australian and foreign-owned enterprises. The firms were from primary industry, manufacturing, retail and services. The informants included chief executive officers and senior managers from marketing, human resources and public relations/corporate affairs. Informants described a range of activities, including making a profit, ensuring compliance with laws, philanthropy, sponsorships, cause-related marketing and community relations programs, which they considered to be expressions of corporate social responsibility. From the qualitative data obtained, evidence will be presented that in the Australian business context both the hierarchy and content of Carroll's categories defining CSR require revision. The Australian model of corporate social responsibility builds, like Carroll's (1991) model, in pyramid fashion. At the base is economic responsibility. The tiers that follow are legal, then philanthropic, with strategic as the peak expression of CSR, that is, Carroll's ethical and philanthropic categories are reversed, with ethical re-defined as "strategic". This suggests that the CSRO scales developed by Aupperle (1984) and Maignan and Ferrell (2000) require further adaptation for Australia.

Before considering the detail of the revised Australian model for corporate social responsibility (CSR) it is worth reviewing some of the major elements that give context to this discussion.

Applicability of American research to Australia

Social responsibility may not be as developed in Australia as in the United States (Moon, 1995). Differences in the business environment arise from distinct business traditions in the two countries. For example, the USA leads the world in its commitment to philanthropy and volunteerism (Porter & Kramer, 1999). By contrast, Australia has followed the British model of a welfare state, where social needs and infrastructure have been primarily the responsibility of the state (CCPA, 2000). Indeed, government expenditure on welfare and social security has risen from 6.9 percent of Commonwealth budgetary outlays in 1970-71 to 35 percent in the late 1990s (CCPA, 2000). Governments give the non-profit sector about $8.5 billion annually, and individuals, businesses and trusts give around another $5.4 billion, of which around 37 per cent comes from business with most of the remainder from churches (Lipski, 1999). The Australian government has begun to encourage business to take on greater social responsibilities. Provision for increased tax relief for corporate donations and initiatives such as the Prime Minister's Community Business Partnership are part of the proposal for "a new social coalition..., which draws on the unique skills of individuals, business, government and the community" (Howard, 1999).

Researchers elsewhere have found that measures developed in the United States required some adaptation for different social systems, such as in France (Maignan & Ferrell, 2000). In other countries, such as Japan, completely different measures have been developed (Lewin, et al 1995). However, other studies have found that corporate social responsibility orientation does not differ between foreign affiliates and domestic firms in the same industry (Pinkston & Carroll, 1994) and that corporate social responsibility is "universal in nature" across different cultural and market settings (Quazi & O'Brien, 2000).

Historical differences between the US and Australian business environments, the changing landscape of business and society relations in Australia and variable results of CSRO studies in other countries suggest that scales developed in the United States to measure corporate social responsibility orientation (Aupperle, 1984) require validation and perhaps adaptation prior to use in Australia.

Carroll's classification

CSR was understood by Carroll (1979) to encompass four linked categories, in which organizations are obliged to maximize profits (economic responsibilities), obey the law (legal responsibilities), act within prevailing industry and societal norms (ethical responsibilities) and proactively prevent the decay of society's quality of life (discretionary responsibilities). These categories, later described by Wood (1991) as domains within which CSR principles, processes and outcomes are enacted, were thought by Carroll to build on one another in pyramid fashion, with economic responsibility as the foundation (Carroll, 1991). Carroll's construct was proposed as a solution to divergent schools of thought on social responsibility. One school believed that business fulfilled its social responsibility by meeting the needs of shareholders (Friedman, 1970), while the other advocated that business has a responsibility to stakeholders other than shareholders (Preston & Post, 1975). Carroll suggested that business could fulfil both types of responsibilities. Companies meeting economic and legal responsibilities were considered to be meeting minimal social responsibilities while those going further met responsibilities in the ethical and discretionary categories.

The ethical category represented "additional behaviours and activities that are not necessarily codified into law but nevertheless are expected of business by society's members" [Carroll, 1979, p. 500). These activities are "ill-defined" but nevertheless "have been clearly stressed". Neither did Aupperle's operationalization of Carroll's categories as a CSRO scale define ethical activities, but rather included recognition of ethical practice by including items such as "recognise and respect new or evolving ethical/moral norms adopted by society", "recognise that the ends do not always justify

the means" and "avoid compromising societal norms and ethics in order to achieve goals" (Aupperle, 1984). Maignan and Ferrell's (1999) adapted scale included more clearly defined activities such as a comprehensive code of conduct under the ethical category.

The discretionary category represented voluntary roles for which society may have no clear cut expectations, or "the icing on the cake" (Carroll, 1991). Carroll included activities such as philanthropic contributions, conducting in-house programs for drug abusers, training the hard-core unemployed, or providing day care centres for working mothers (Carroll, 1979). This was later expanded to include activities such as "assist the fine and performing arts", "managers and employees participate in voluntary and charitable activities within their local communities" and "provide assistance to private and public educational institutions" (Aupperle, 1984).

In short, the ethical category represented behaviours that were thought to be expected but not required, while the discretionary category represented behaviours that were thought to be neither expected nor required.

Method

A small-scale exploratory study was undertaken to understand whether this "four faced" (Carroll, 1991) understanding of CSR was shared by Australian managers. Interviews, each lasting 60-90 minutes, were conducted with Australian business managers in 13 companies from February – May 2000. Twenty companies were approached, resulting in 13 responses to achieve 18 interviews. Two categories of manager were approached, described as "top communicator" (for example, corporate affairs, public affairs, corporate citizenship, external affairs and community relations managers), and "top manager" (for example, chief executive officers, marketing, human resources and sustainable development managers). The top communicator category was created as these managers are often integrally involved with the discharge of a corporation's social responsibility activities through public affairs and community relations programs. The top manager category was created to allow a greater breadth of views from other senior executives with corporate responsibility. This was considered important because researchers have found that the impetus for codes of behaviour typically comes from the highest corporate officials, not from public affairs practitioners (Heath & Ryan, 1989), that public relations has very low input to corporate ethical decisions (Fitzpatrick, 1996) and, that only about a quarter of CEOs would consult public relations on matters of CSR (Fitzpatrick, 2000). Eleven of the interviews were with top communicators and seven were with other top managers. The companies all employed more than 1,000 staff. They were drawn from primary industry (resources, mining), manufacturing (pharmaceuticals, machinery, chemicals, steel, consumer products), retail (food, clothing and household products) and services (telecommunications, postal services, health, travel). Three firms were Australian subsidiaries of foreign owned companies, and ten were Australian companies, of which all but two had substantial foreign operations. The companies are not representative of all Australian business, although an effort was made to obtain a broad sample.

The respondents are summarised in Table 1. A degree of triangulation was achieved by interviewing multiple informants from different areas in three companies. An open-ended approach was adopted, with informants were asked to "tell about" corporate social responsibility in their organizations.

Top Manager - TM	Industry sector
	Pharmaceutical's
	Manufacturing
	Resources
	Retail
Top communicator - TC	
	Health care
	Mining
	Telecommunications
	Manufacturing
	Retail
	Pharmaceutical's
	Petroleum
	Postal services
	Travel
	Chemicals

Table 1.

Results

Minimal corporate social responsibility

Results of this study showed evidence for the existence of Carroll's economic and legal, or minimal, CSR categories. Informants were very clear about their economic responsibilities as the foundation of corporate responsibility. "We recognise that as a business we need to make a profit to be in a position to be able to contribute to economic and social wealth" (TC, travel sector). Another executive spoke about the economic element of the firm's "triple bottom line" (TC, petroleum sector). The responsibility of delivering an economic return sometimes pit stakeholder needs against one another, for example an enterprise facing the need to close an unviable plant remained acutely aware of the social value in delivering solid dividends to shareholders:

> Either directly or indirectly there are millions of people depending on (our) performance for their income, for their superannuation cheques or whatever else it might be … so we clearly have a responsibility to pay the cost of capital … when you consider that there are 220-odd thousand shareholders, and many of them are retired people who are depending on a consistently delivered dividend and a consistent rise in share value to be able to go down to the grocery store and buy groceries … social responsibility isn't running at a loss to keep an ancient (plant) alive and afloat for the benefit of 2,000 people … (TC, manufacturing sector).

Such responses echoed almost verbatim items in Aupperle's (1984) CSRO scale such as "being as profitable as possible", "expectations of maximizing earnings per share", suggesting that Carroll's economic category and Aupperle's economic scale items be retained in an Australian CSR orientation scale.

Carroll's legal category was also a clear basis for CSR. For example, several managers described employee-training programs to ensure their firms' compliance with legislation. Trade practices legislation was "enshrined … in our overall company policy … and, every twelve months, what we do is we do a top up on the training" (TM, manufacturing sector). Affirmative action policies were developed because "there has been a recent change to the legislation that requires us to put a

program together" (TM, pharmaceutical sector). Both legislation and penalties earned through past non-compliance were an important driver of improvements in social responsibility:

> There's a refresher course going out through the business at the moment, computer based, video based, and some written, so that people understand what they should and shouldn't be doing in terms of consumer laws and trade practice laws. Now, whilst I'd like to say that this is because we're a very socially aware group, its more driven by seven years ago the company being actually fined quite heavily over price fixing … and out of that we were in agreements that we would from there on institute a fairly broad training program so that people were very aware of their responsibilities in that area. But having said that, whilst it came out of a bad experience, I think we are probably at the forefront of doing that (TC, health).

Carroll's (1991) notion of a minimal level of social responsibility on which corporations can build, comprising economic and legal components, is clearly a useful and relevant construct for application in Australia.

Going beyond the minimum

Investigation of the existence of Carroll's categories that go beyond the minimum, the ethical and discretionary, painted a more complex picture of corporate social responsibility in Australia. Many activities that go well beyond making a profit and compliance with the law were described. These included sponsorship, traditional philanthropy such as donations of cash and goods for emergency disaster relief, strategic philanthropy, cause related marketing, above-award employee benefits and conditions such as health care programs, leading occupational health and safety initiatives, employee participation in community activities, community access forums or advisory panels, external environmental advisory committees and so on.

Such activities could be sorted by the researcher into ethical and discretionary categories. Examples of ethical activity abounded. For example, a health care company provided free diagnostic imaging and pathology testing for employees if required. A mining company used an external expert committee to monitor and advise on its its environmental performance. A chemical company used stringent standards in building new plants in foreign countries, regardless of local standards:

> (Our) policy is that no matter where we build plants, they'll be the same standards as if they were being built right in the middle of the United States. So that's one of the core things that lies at what we call corporate responsibility, that we're going to do the same thing, regardless. We built a plant in Thailand a couple of years ago, and American visitors would arrive and say, Oh God; we don't even do this in Texas. And the answer of course is yes, because your plant in Texas is five years old and this plant is brand new, so we would expect it to be the best, which takes a bit of getting used to when you are a Texan arriving in Thailand. If you go to many parts of Asia, you will find bamboo scaffolding. That's the standard. I was in Hong Kong last week, and I was looking at a building thirty, forty stories high, and it had bamboo scaffolding. We say, no, that's not what we're going to do. Now it might be a small thing, but its symptomatic of what we're saying. We're saying, you use steel scaffolding with proper connections not bamboo with plastic ties. But they say, that's the standard in Asia. And you say, I don't care, this is the standard from (our company) (TC, chemical industry).

Despite many examples of ethical or discretionary activity, respondents did not themselves describe their activities as being either ethical or discretionary. Respondent's language spoke of business imperatives, strategic considerations, or doing the right thing. As in Carroll's (1979) typology, two categories of 'going beyond the minimum' emerged. However, rather than ethical and philanthropic,

a more organic categorisation of activities suggested by the language of respondents in this study would be 'strategic social responsibility' and 'altruistic philanthropy'.

Altruistic philanthropy

Altruistic philanthropy was only loosely tied to business needs, if at all. For example, a decision to sponsor a local theatre company facing financial collapse was taken because "it almost feels like it's the right thing to do" (TM, manufacturing sector). A multi-million dollar corporate donations budget was earmarked to say "thank you to the community", "give back to the community" or "support the needy" (TC, retail sector).

> When the Kosovo refugees were here, we fed them, clothed them, you know, sort of did that in the barracks here. When the Timorese were here, we did exactly the same thing. We do anything where there is a need, and we also have crisis sort of funding and at the moment its obviously North Queensland (emergency flood relief) (TC, retail sector).

However, another respondent dismissed support for causes unrelated to business imperatives.

> The days of just showering confetti are long gone. The managing director's involved with the Royal Flying Doctor Service. He has an interest in that. There's no money from (our company) comes to that. But if, for example, he said, look, I want $20,000 to give to the Royal Flying Doctor Service that would be showering confetti from our point of view. (Our current program) is more strategic. There is a benefit to us. We can prove to employees and shareholders and the board that there is a benefit for us (TC, mining industry).

Rather than "shower confetti", this company has developed a "partnership arrangement" with local communities and a sporting club "where we're going to help young, indigenous kids in remote communities (come) to AFL (football) games throughout Australia, because they don't get the opportunity to be involved in those types of things" (TC, mining sector). This partnership was seen as more relevant to the company's business and able to give senior executives "more of an understanding of where the Aboriginal people are coming from, which will help with better decision making hopefully from our point of view and theirs in the future" (TC, mining sector). A mutually beneficial relationship was sought with indigenous stakeholder communities.

Strategic social responsibility

Several other respondents offered examples of social responsibility activity designed to meet business imperatives, such as the partnership mentioned above. For example, a manufacturing plant manager described a health program for shift workers featuring *Gutbusters* (a weight loss program), lectures from a nurse and gym workouts as aimed at reducing employee sick days and improving morale and health.

A hospital's voluntary quality accreditation and infection control standards might have been categorised by Carroll as 'ethical', but it was also good business:

> We've got things like we're part of the quality accreditation for health care. All our hospitals are accredited by this independent group. It's not a requirement, but it's something that we do, and what it imposes on the group is certain standard procedures and measures that we need to conform to, so we see that as an important management discipline as much as anything else, but there's a consequence of that, there's a social responsibility. We're prepared to go a bit further in terms of ensuring that our procedures are right, that the quality of care is high (TC. Health sector).

A corporate code of conduct, used as a scale item in Maignan and Ferrell's (2000) operationalization of Carroll's ethical category, could also bring tangible business benefits. For example, one respondent was surprised and pleased when his company won a large piece of business against the odds in a former Soviet republic at least in part because its corporate code of conduct.

> Almost the whole conversation revolved around our Code of Conduct and the nature of how it worked, why we did it, how we made it work. He made the point that his country needed organisations that lived by those sorts of rules. They needed to model against them, they needed to work with people they could trust, and he was really over the moon about the possibility of working with a company that had that sort of standard and was willing to stand up for it (TC, mining industry).

Philanthropic decisions can also be subject to strategic considerations. In this case the aim would be to obtain the best "fit" between company values, stakeholder expectations and societal issues affecting both the corporation and the stakeholder (Marx, 1996).

> We try to align (philanthropy) with the businesses we are in. We are not an ophthalmic organisation, and therefore we would not support ophthalmic research, but if there' something to do with community health type programs that our pharmacies can participate in, then we would be involved because it would be aligned (TM, pharmaceutical sector).

Examples of philanthropy aligned to the business for this company included provision of medicines and bandages to an orphanage in a third world country, and student scholarships to study pharmacy, activities described as "relationship spending … I see that there's opportunities for corporations to do good and yet still garner profile from the community and be seen as good corporate citizens by expending money in the community at large" (TC, pharmaceutical sector).

The move towards strategic philanthropy may emerge in part from the need to manage community expectations. A respondent from a company that is a major employer in its local area said:

> People would see, well, by definition, you can afford it, tip some money in. That's not a perception we want to create … I think we've always sensed that the community would like more, that we can contribute a lot more than we do. And, I think deliberately, we've gone about making sure that we're not seen as a bottomless pit, that its not easy to get funding out of us (TM, manufacturing).

Several respondents mentioned a sense of the community's expectation or entitlement to charitable giving. Philanthropic groups made funding approaches with the attitude "well, give me money because we're a good cause" (TC, postal services). Another executive felt "everybody thinks that (our company) is this gigantic cash machine" (TC, telecommunications sector). These responses lead the researcher to questions about defining Carroll's discretionary category behaviours as being neither expected nor required. Managers in this study felt that charitable giving, at least by their organisations, was indeed expected.

Inversion of philanthropic and strategic categories

The view that charity ought to be given by business gave way in some of the companies studied, to a view that if charity is to be given, there ought to be a reciprocal benefit.
 "Some people still have the view that philanthropy has got to be good for the community in some way and you shouldn't expect a return on it. There's still that view around, but my view is, well, why not choose something that is really good for the community but can also benefit you" (TC, postal services). Indeed, the description of non-strategic philanthropy as "showering confetti" (TC, mining

sector) implies that social responsibility programs for mutual benefit are better practice than altruistic philanthropy. Another respondent made this notion more explicit:

> (In America) they are very philanthropic-based and they are driven by philanthropy. Australia I think is less and less becoming driven by philanthropy. Business is starting to look for win/win situations and I think its related to the fact that we have such a strong social fabric I guess and welfare system, whereas in the States it is up to business or it does fall to business to make that sort of philanthropic contribution, whereas here we are not under the same sort of expectation because we do it through our taxes. So, we are moving in a slightly different direction … The direction we are taking is leading in terms that its become strategic for us and its not driven by philanthropy. Its not driven by senior management passion, its not driven by staff motivation objectives … we saw it as strategically valuable and becoming a better business. So, it has a real business focus… So, I guess we're trying to take away that philanthropic point of view and make it hard business (TC, travel sector).

Considered against Carroll's typology, this manager's reference to strategic CSR as more "leading edge" than philanthropy may suggest an inversion of the ethical and discretionary categories, with philanthropy becoming the least 'more than minimal' act of CSR, rather than the "icing on the cake". Although there is still a place in business for traditional philanthropy, "clearly the balance is very much in favour of the strategic. Simply the sheer cost of medical and educational problems (in communities where the company operates) greatly outweighs the amount of money that the … donations committee or … trust would have to place" (TC, manufacturing sector). The switch from "confetti" philanthropy to a strategic focus was a "transformation from being everything to everybody to being a company that's much more focused and defined in who we are and what we stand for" (TC, telecommunications sector). Sponsorship focused on community stakeholders were one of the outcomes of this transformation, because "philanthropy is not the business that we're in" (TC, telecommunications sector).

Discussion

As noted at the outset, the purpose of this inquiry was to understand CSR in Australia with reference to Carroll's four categories (1979). These categories can be identified in the activities of Australian businesses studied. However, managers surveyed described corporate social responsibility that goes beyond the minimum not in terms of ethical or discretionary behaviour, but as either strategic CSR or altruistic philanthropy. Those who advocated it saw Strategic as a superior expression of CSR. These findings point to the need to adapt items in a CSR orientation scale to be used in Australia to reflect the strategic and altruistic philanthropy categories described above.

Data provided by managers in this study appear to support arguments by Schwartz (1998) for a revised CSRO instrument that excludes a discretionary domain while including examples of philanthropy under the ethical domain. This study also supports findings of the Centre for Corporate Public Affairs (2000) study of 40 large Australian companies in which three quarters supported community involvement linked to business sustainability (p.11). Given the historical differences between evolution of the political and legislative landscapes in Australia and the US (Lipski, 1999), it would be easy to explain an inversion of Carroll's ethical and discretionary studies as a local phenomenon. However, scholars in Europe and the United States have reported both anecdotal and empirical data that places the Australian experiences, as identified by this study, within a global context. For example, a national survey of corporate philanthropy in the USA showed the practice becoming more strategic (Saiia, Carroll, & Bucholtz, 1999). Davenport's (2000) panel of expert respondents cited a range corporate behaviours described as 'Principles of Corporate Citizenship', such as initiating genuine dialogue with all stakeholders, fostering a reciprocal relationship between

the corporation and the community, and demonstrating a commitment to sustainable development, principles that resonate with findings in this study. Interestingly, the Principles of Corporate Citizenship did not specifically mention philanthropy, although this could be included under the item "invests in the communities in which it operates". Others such as Burke (1999) and McIntosh et al (1998) have developed numerous case studies of companies which see their social relationships as a strategic priority that helps them derive increased business competence. Conceptualization of a pro-active corporate citizenship stance, rather than a reactive concentration on responsibilities has been described a "paradigm shift" in which companies "move beyond corporate social responsibility to corporate social innovation" (Moss Kanter, 1999). Indeed, the notion that corporate philanthropy should be at the top of the pyramid of corporate social responsibility (Carroll, 1991) may well be an aberration in the history of modern business – corporate philanthropy was at one time illegal (Sharfman, 1994).

The language used by managers in this study also helps define the content of categories that go beyond minimal social responsibility, which, as noted by Schwartz (1998), have suffered from lack of clarity. Even Maignan's (2000) adapted CSR scale covered only a small range of behaviours that could be ethical. Indeed, one would hope that ethical activities are intertwined with every aspect of an organization's operations, not just in activities that are "not required" (Carroll, 1979). Scale items to operationalize the strategic category might include items such as "We try to align philanthropy with the businesses we are in" or "Shareholders/employees benefit from our community investment". Scale items to operationalize the altruistic philanthropy category might include items such as "Our donations program supports the needy", or "Our company makes charitable donations because it is the right thing to do".

A revised model for CSR would therefore comprise, like Carroll's original, a pyramid of activity building from minimal to comprehensive. As Carroll suggests, CSR would build on a foundation of responsible economic and legal activity. The categories which go beyond the minimum would then advance through philanthropic, with strategic as the peak expression of CSR.

Conclusion

A measure of corporate social responsibility orientation for Australian business can be based on Carroll's (1979) four-part conceptualisation of CSR, however, this exploratory study suggests that the hierarchy and content of categories require revision. Specifically, the ethical and discretionary categories are renamed strategic and philanthropic, and are inverted.

Firms in this study that regarded themselves as leading edge practitioners of CSR sought win-win outcomes for themselves and for stakeholders. This peak expression of CSR conformed to the corporate citizenship model described by McIntosh and others (1998). As companies manage relationships with their stakeholders, rather than with broader society (Clarkson, 1995), a strategic focus for corporate social responsibility seems a natural consequence.

This study points the direction for further work to operationalize CSR as a scale to measure CSR orientation in Australia. Such work would make a useful contribution to managerial effectiveness by developing an easily applied measure that could allow correlations with other aspects of organisational performance, and allow CSR to be compared over time or between firms and industries. As Maignan and Ferrell have noted (2001), such studies would also help international managers determine whether corporate citizenship should be adapted to each individual culture, or whether global practices are feasible. It would also contribute to scholarly understanding of the generalizability of social responsibility measures across different social environments, cultures and markets.

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