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# 1 Introduction

The economic and social contexts, in which business and actions or managerial decisions are made today, take place in a dynamics and complex environment. In order to understand the meaning and scope of Corporate Social Responsibility (CSR) we should take into account the changing and crisis scenario. Society is developing parameters for legitimizing relevant actions of CSR, aimed at answering to the increasing and demanding new social issues.

Carroll (1999), Post, Lawrence & Weber (2002), Zadek (2004) and Young (2004) refer to the existence of an “agreement, vehicle or social contract, between the corporation and society, in which the behaviour of the corporation is adjusted to the social objectives that instigate business to perform a moral and social role and change agent based on values and ethical standards that the corporation envisages to build and to consolidate in the future”.

De Bakker, Gronewegen & Guarida (2005) refer that “this turning could be due to advancement in the concept of CSR in the last years that brought to the world another vision of reality depending on new social needs and on the modern way of acting of business, of the entrepreneur himself/herself, of the manager and of other stakeholders. Schiff (1990), and Porter and Kramer (2006) think of CSR as being "the duty of the management to making decisions and taking actions that contribute to the welfare of society and the corporation paying attention to the environment and to sustainability".

## 1.1 *Objectives of the study*

### 1.1.1 General Objectives

- “To propose a conceptual model of Corporate Social Responsibility to identify the stage of development practices ” (Quazi e O’Brien, 2000) in Mozambique;

**Key Words. Corporate Social Responsibility; Environment Management; Sustainable Development and Business Ethics.**

### **1.1.2 Specific Objectives**

- To test the validity of the proposed model empirically in terms of managerial perceptions of CSR practices in Mozambique;
- To infer the importance of *constructs* and variables from the evaluate of the model of CSR practices;
- To present the results of the evaluate of CSR practices, contributing to the creation of an useful database for future research (Quazi e O'Brien, 2000);

## 2 Literature Review

### 2.1 *Theoretical Framework*

The point of departure of this dissertation is that CSR is a strategy created originally to provide responses to the large and increasing social issues, despite the controversy resulting from different theories or approaches around the consensus about the theme. CSR has been treated as a new and paradigmatic business management model of a high institutional value<sup>1</sup>, Zadeck (2004), Young (2004).

CSR "...is presented as the most important issues in the relationship and behaviour of companies and people, exercising a significant impact in the framing of the vision, mission and strategic objectives of the company, that is, it redefines the meaning itself of the new concept of enterprise in the modern era (Blair and Lopez 2003).

There is not one consensual definition of CSR or one that is assumed by everybody. This diversification makes it difficult but also enriches the approaches to the topic, given that it generates some controversies concerning its thematic content. Ironically, the Danish Economic and Social Council (2001) defines CSR as a "container word" whose meaning can and is going to change along time". It still defends, such as Quazi and O'brien (2000), Martilelli (2000), COM (2001) state that "the enterprises should decide on a voluntary basis, to contribute towards a more just society and within an environment that is more clean besides the positive contribution and a shown responsibility in relation to the collaborators and, broadly, in relation to all stakeholders of the company and that, in its turn, it could influence the results of the business".

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<sup>1</sup> Social-económico, De Winst Van Wardeen: Advise over maatschappelijk ondernemen (the return of values: Advisory Report on social entrepreneurship), Assen, 2001.

Working around this proposition, Bromley (2002), Schroeder and Schroeder (2005) emphasize that “the fact that a company adopts an ethical posture and social commitments towards the community could be a factor for competitive advantage and of differentiation, it could, in the other way be assumed as an indicator of profitability in the long run”. Young, (2004) and Zadek (2004) defend that “the consumers start to value behaviour that is socially responsible and, in that sense they prefer goods or services of the target companies identified as ethical, citizen and solidarity ones”.

Annan (1999);

The role of UN Agencies should be the encouragement of continuous support to multilateral institutions and the implementation of global values within their performance. To support the company in this effort, a support of five United Agencies, namely the Higher Office for Human Rights (UNHOHR), the International Labour Organization (ILO), the United Nations Environmental Programme (UNEP) and the United Nations Industrial Development Organization (UNIDO) was made available, led by the United Nations Development Programme (UNDP). The four areas of human rights, right to employment, right to protection, right to the environment and combat against corruption were selected because they have an affective potential and they generate positive change.

Harris, Moran and Moran S (2004), Welford (2007) defend that, “the companies have an interest in learning a new language of business that tends to be global and in achieving quickly the foundations of human valuation. This language of business is without doubt the CSR, a new managerial paradigm whose focus is the performance of the enterprise in a world that is more and more difficult to be integrated and in a global market that is more and more sophisticated, selective, responsible and sustainable”.

## ***2.2 The Theoretical Model***

CSR is the portrait of the participation of the business sector in strategic social activities, oriented towards the community. The theoretical model takes into account the real conditions of the country and it is inspired on the models of Quasi and O'Brien (2000), Ethos (2007), Carrol (1999), Zadek (2008) and on the cornerstone of the stakeholders' model and it searches to be integrated into the policies of the Mozambican Government that can allow the companies to develop CSR actions.

The theoretical model results from a confluence of approaches from several writings on CSR aspects, based on the presupposition that the merging of constructs, the Economic, Socio-cultural, Political and Environmental and Learning dimensions (new paradigm) are the focus of the CSR study.

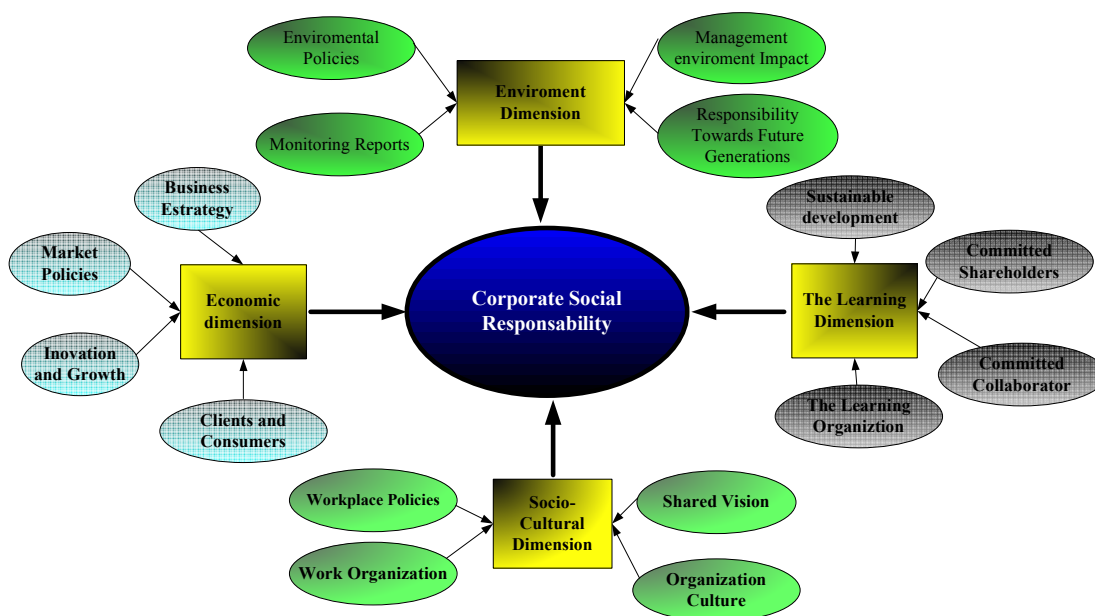


Figure: Model for the evaluate of CSR practices

### 2.2.1 The Economic Dimension

The business strategy should be understood as the alignment and the integration of the economic objective and the exploration of the company business with a social cause or option. Companies develop activities that become their added value chain

known as responsible and then sustainable. CSR became a peculiar way of management of business ventures (Young, 2004) and (Zadek, 2004), .

Management based on CSR is the one that has the capacity to listen, understand and meet the expectations and meet the legitimate interests of the *stakeholders*, collaborators, suppliers, consumers, State, community and the operating environment by incorporating them into its activities plan (Westley & Vredenburg, 1991); Blair & Lopez, 2003) and (Mettioli, 2003).

Mattioli (2003) states that “up to the point that businesses moves across borders in search of new markets and new consumers, the problems related to the practices of good governance are related to the increase in consumer. This issue is becoming more relevant in the context of the less developed countries which could not have resources or an appropriate regulatory structure to deal sufficiently well with those problems.

The result could be an increase in the risk of violation of consumer rights. Under such circumstances, coordinated measures and actions are necessary as well as the harmonization of consumer protection standards that go beyond borders.

## **2.2.2 The Environmental Dimension**

The environmental degradation, due to human action, resulting in pollution, defined as modes and aspects that affect negatively the environment. COM (2003) refers that, “a polluted environment is a sick environment, without capacity to respond adequately to the requests from nature and man”. Pollution affects every elements of the environment, namely the air, water, vegetation, soil, habitat and even sound and visual balance. The environmental issues embody global aspects, given the consequences that it provokes in chain reaction way. As it could not be limited to within its borders of origin, it stretches to the transborder levels or even to the planetary scale.

### **2.2.3 The Learning Organizations Dimension**

For Senge (1999), learning constitutes a process of integrated growth and integrating the individual and from his/her neighbourhood. This process implies from the people, the development of organizational learning techniques. In a learning organization, dialogue is encouraged. If something goes wrong, instead of it being hidden, it is brought to light and the discussed. There is no fear of making mistakes because the mistakes are a very important part in the learning process. Therefore, there are also no reasons for not talking openly about his/her positions with fear of being ostracized. Opening is fundamental so that the dialogue and the discussion within the corporation become successful”.

### **2.2.4 The Socio-Cultural Dimension**

COM (2001) states that CSR “is a strategy for voluntary integration of social and environmental issues by companies in their operations and in their interaction with other stakeholders that are only not focused on its economic or profit-making view” that nurtures the strategic performance of the traditional company.

Thus, companies should participate not only in the provision of goods and services but also in the provision of effective responses to social problems, against ethics and environmental standards, often caused by the companies themselves, such as “false invoicing, manipulation of balance sheets, tax avoidance and other related practices, which are an anti-ethical behaviour which affect not only the companies that practice them but also their counterparts that, in some way, contribute to the lack of credibility towards the system of free market, favouring contrary ideologies (Moir, 2001), (Ghoshal, 2005) and Belem and Champion, (2003).

## 3 Research Hypothesis

### 3.1.1 *General Hypothesis*

It is possible to build an adequate measure of the latent “CSR” variable based on a linear combination of four dimensions (Economic, Environmental, Learning and Socio-cultural), which characterizes the performance of CSR. These dimensions can define a new variable of a unidimensional “CSR”, which means that the combination of four dimensions of “CSR” should result in a latent homogeneous variable (Magalhães, 2005).

CSR represents the commitment from the company as a group of people which interacts with a society. “Let us assume the principle that the organizations have origin and core purpose in people, the ones who are structured and are disposed in several groups of interest, with peculiarities or distinct relations” Aguilar (1996), AECA, (2004), Pava and Krauzs (1996), Epstein and Roy (2001), Matten and Moon (2004).

### 3.1.2 *Operational Hypothesis*

#### **H1.0 The Economic Dimension is an important Construct to assess CSR**

Porter and Kramer (2006) consider that CSR, “includes the impact of the company’s action in its three dimensions (economic, social and environmental) aimed at sustainable development”. Duarte and Bonilla (1993), Ghoshal and Moran (2005), refer that it “starts to emerge from a growing demand for a new company, that is a company that is not only responsible and beneficiary for making a profit or to produce goods but also to contribute simultaneously and in a strategic way to the solution of political, social, ethical and environmental problems that emerge in a complex modern society”.

The economies are becoming more and more global, emerging from new opportunities to generate prosperity and the quality of life through knowledge and access to technology. The issue is that these opportunities are not always available for a population that does not

stop to grow and these are accompanied by new risks to stability of the environment. “The statistics that show improvements in the condition of living of many people in the whole world have as counterpart alarming information on the state of the environment and the permanent burden of misery and hunger of million of people. This contrast observed creates one of the most pressing dilemmas of the XXI century” (Gro Harlem Brundtland (org.) 1988).

## **H2.0. The Environmental Dimension is an important Construct to assess CSR**

CSR is based on the company’s duty to pursue its own interest, to act in a way that protects the environment and improves the condition that promote the welfare of society without neglecting the making of profits, improvings in the living conditions of the collaborators and of all stakeholders. By acting in that way, the company creates without doubts the basis for added value and for development (Zadek, 2004), (Young, 2004) and (Porter and Cramer, 2006).

Community stakeholders include environmental organizations, community groups, and other special interest groups. Reactive firms are the least likely to be influenced by these stakeholders since they tend to view them as a nuisance or simply ignore them (Hunt & Auster, 1990).

The European Comission (2001) defines CSR mainly as a concept by which the companies decide to contribute voluntarily for a better society and a cleaner environment. The companies are bolstered towards CSR; that means to delineate efforts to respond to the *stakeholders’ demands*, by minimizing the negative impacts and by maximizing the positive impacts in order to have a positive effect in the profits for at least in the medium and long –term range.

## **H3.0 The Learning Dimension is an important Construct to assess CSR**

Senge (2001) characterizes the peculiar style of management of a learning organization and writes that "...imagine an organization that is capable of dealing with the problems of today and to make use of future opportunities, an organization in which all people talk and all listen to, capable of applying new theories, techniques and tools, in order to generate new knowledge, to learn new paradigms, in sum, to be capable of accompanying change, where all its members walk towards the same goal, in which all are involved in deepening and in expanding their capacity as a group or a whole". This is the essence of a learning organization that supports the importance of the study of this dimension as an element of the CSR model.

Business assume today more complex dimensions that demand a deep learning and therefore knowledge, without which it is not possible today to face the challenges of a highly informed, computerized and globalized society. The phenomena of globalization, of technological innovations and information society present themselves as challenges to the companies, since that changes behaviours and it also serves as a new paradigm in search of a better understanding about the changes.

#### **H4.0 The Socio-Cultural dimension is an important Construct to assess CSR.**

Harris and Moran (2004) and Ferrell F. and Ferrell L (2005) state that the management based on high ethical and cultural principles and quality in the company's relations with several agents are a manifestation of CSR. "In an opening period where the free flow of information in space and in time, is part of the organizational culture, business could not be built and take place in secret. Transparency becomes the soul of the business. It emerges in this way as a new strategy not only worried with profit but also with issues related to the socio-cultural order in the expectation that this new commitment will contribute to the creation of a more just, competitive, inclusive, solidary and more human society".

Hemingway and Maclagan (2004) observe that "the culture of enterprise constitutes a theme that has been tackled in multiple agreements, both in the USA and in Europe and also in Japan, by checking a development taken by theories and doctrines of management

that set a cultural phenomenon of organizations at the centre of attention. Such, point could be explained due to the bankruptcy of some models of management of western companies, supported also in economic and traditional practices that originated strongly the economic crisis in this part of the globe.

## 4 Research Methodology

### 4.1 Research Dynamics and Orientation

Given the type of the constituting variables of this study, a qualitative epistemology complemented by a qualitative analysis would receive to top priority, aimed at providing numerical value to the variables in a peculiar framework of the case study. The reason of using the case study strategy results from the need to base and to understand the dimensions of CSR, as a complex social phenomenon. In the case study, the specific approach of a case could then be generalized (Bonoma, 1985): e (Compbell, 2004).

According to Hamel and Fortin (1993), the case study is a type of specific research and that in order to be efficient, it should have their object well defined. The selected case should be representative of the problem or the phenomenon to be studied, the materials and data should be collected with caution. The language should be homogeneous and clear and the conclusions arrived at should be explicit and generate new information.

Gil (1999) and Mitnick (2000) emphasizes that case studies should have a theoretical orientation well set out that supports the formulation of the corresponding issues and tools for data collection and guide in the analysis of the results. Theory is necessary to guide the research. The case study gets evidence starting from the data sources, documents, and records from archives, interviews, direct observation and participant-observer.

This research is based on the classification criteria proposed by Anderson & Arsenault, (1999) which distinguish the research from two approaches, both the purpose and to the tools. Thus, related to the purpose, research is of an exploratory nature while descriptive as far as the tools are concerned. Exploratory because there are no previous referentials about the assessment model for the CSR practices in Mozambique and it is also descriptive

because it is aimed at describing the perceptions from the managers of the sample size of the study.

It is first necessary to identify an appropriate source of data describing business involvement with the CSR across a wide group of firms to be able to address the research question. Ideally, such data should not have, as their primary purpose, the aim of representing business to target stakeholders of impression management or legitimation (e.g. Gray et al., 1995; Guthrie And Parker, 1989).

**Outreach:** The sample size of the study includes 432 surveys expressedly valid, resulting from an extremely significant sample that covers a wide range of companies among them, private ones of all types of business, public corporations, public institutes and NGOs. There were no geographic restrictions to coverage to significant geographic zones translated into 5 provinces of the country.

#### ***4.2 Positivist Paradigm***

The positivist paradigm is the theoretical basis of the present study, representing a dual philosophical orientation, given that the entire essence depends on an idea of a dual logic and distinction between the abstract and the concept, the inner and the outer part, sense and reason and the subjective and objective reality (Carreño, 2001), Young & Burlingame (1996) justify the use of this paradigm within the social sciences emphasize that “the positivist paradigm, using the scientific method for the analysis of reality, allow other researchers to replicate the same research since they carry it out under the same conditions”.

As Quivy & Campenhoudt (1998), says, it deals with a world made up by a set of individuals and individulaizing relations that explain social phenomena. It is taken as a compound of elements, variables and elementary fragmentary, manageable, controlable, eliminable and neutralizable alternatedly relations and in the sense of checking and separating their relative and absolute contributions that converge in order to determine the situations and social phenomena. It deals therefore with an envisaged research of an experimental control and/or statistical nature of previous hypothesis (theory to test) searching to know if these are confirmed or rejected”.

Positivism defends that the scientific method is more adequate in order to observe and to analyse the constituting elements of reality as a way of explaining the universal laws, taking into account the imperative or the reservations from the necessary objectivity considered as an inherent condition to scientific knowledge (Hutcheson and Moutinho 2008).

### **4.3 Sampling Selection**

The sample is a sub-set of elements that belong to a population aimed at studying and whose characteristics are generalized for the entire population. Brown (1980) and Reis et al (1996) write that “for a definition of the target population it is necessary first to reveal the set of elements from which it is aimed at collecting information. The specifications of geographical and temporary elements of the study, together with restrictions of a demographic nature are useful in order to identify who is or not included”.

Black (1993) and Reis et al (1996) refer that the number of the selected elements for the sample depends on, among other factors, homogeneity of the population, the budget, time and other available resources. Churchill (1991) states while discussing about the basis of inquiry studies that “the basis of inquiry is generally constituted by a listing of elements from which it is going to select the sample. Given the difficulty in building this listing, in many cases, it tries to make it coincide with the target population with a population to be inquired, that is, with the population that is the target of the inquiry. The sample size of study and the sample size if effectively studied could coincide”.

### **4.4 Questionnaire Design**

A questionnaire is a tool for collecting data which is integrated in the research work plan, more used in research. Seen from a quantitative perspective and inspired in the positivist paradigm, the stand taken in this research is also called empirical and analytical or

rationalist. In the same sense, Hoz (1985) referring to the questionnaire says that, “it is a tool for data collection made up by a set that is more or less broad of questions and issues considered relevant according to the characteristics and dimension that it wishes to observe.”

An analysis and assessment of several indicators making up the characteristics of CSR were carefully carried out. The dimensions of the theoretical model were adapted to the Council of Europe study, a “tripod”, the economic, environmental and social dimension (COM 2001), together with a study of the pyramidal model (Carrol, 1991), (Quasi & O’Brien, 2000) and (Zadek, 2001) which allows to build a peculiar model for this research. The dimensions (economic, socio-cultural and environmental) were added to a four dimension, which is the Learning Dimension, a new paradigm, adapted from the theory of “The Learning Organizational” (Senge 1999) and from the “CSR model – strategy to evaluate progress (Zadek, 2005) studied in Ramos (2008) paper.

The results of the pre-test conducted with 30 managers, allow introducing improvements to the final questionnaire concerning mainly the issues in which the doubts of interpretation and/or understanding were coinciding.

#### **4.5 Selection of Scale**

McDaniel and Gates (2003) define a *Likert scale as being that which shows a serie of attitudes towards an object* and it receives numerical values that go from important to less important. Malhotra (1996) refer that a scientific work has rigour and it is necessary that its measuring tools have accuracy, that is, they measure that that they intend to measure without errors.

One of the stages of preparing the data consists in organizing the responses into categories, representing each category with a numerical symbol or a numeric alpha aimed at allocating a qualitative variable to a quantitative characteristic. In similar research, it can be considered or to define different types of scales. For the objectives of the present work, a

*Likert* scale is adapted to intervals that go from 1 to 5 because it is more close to the expectations of the envisaged results.

## **4.6 Statistical Analysis of the Data**

When a research considers the use of a specific statistical technique, it is important that the suppositions of the tests be known in order to cater for situations in which the results of the analysis could or not be significant. The data need to be prepared for situations of inadequacy or of observations that are not so common and any violation of the suppositions of the initial test need to be researched formally in order to determine its influence in the research (Glass & Hopkins, 1996) and Hutcheson & Moutinho, 2008). The data are dealt with with resort to multivariate techniques that simultaneously analyse the relations among three or more variables (Hair, Anderson, Tatham, and Black, (1998) with the help of SPSS tools.

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