Corporate social responsibility in the world in the context of selected religious doctrines

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Abstract. The publication was based on the desk research technique of a wide selection of domestic and foreign literature, analysis of secondary data, content of press releases and the KMPG report, and included: zero audit (identification of available data sets regarding the implementation and reporting of the CSR concept, as well as guidelines of religious doctrines equated with the postulates of the CSR concept; indication of a potential independent variable (the impact of the most important religious texts) on the dependent variable (the level of reporting of the concept) in selected countries with high indicator of a given religion (according to official statistics of the Pew Research Center); exploration of the data contained in the KMPG report covering the change in global reporting in 2011-2017, which consequently influenced the diagnosis of reporting the CSR in the world and the assessment of this reporting under the possible influence of religious doctrines. The data presented in the article shows that, since 2011 a gradual increase in interest in CSR reporting has been observed. In 2017, Americas overtook the Asia-Pacific region to become the leading region for global CSR reporting. CSR reporting rates in the Asia-Pacific region have been gradually stabilizing since 2013.

1. Introduction

Ethical problems, also in the context of management, were the subject of consideration of all religious doctrines. The increasing lack of respect for standards initiated by the technological revolution and then the phenomenon of globalization led to the development of the concept of Corporate Social Responsibility.

Due to the fact that the genesis of the discussed concept is usually dated for the 20th century, there is a need to deal with these issues in the context of history. The rich body of literature knowledge does not translate clearly into the actual presentation of the broadly understood shaping of ethical thought in the context of management. As a result, this article discusses the genesis of social responsibility, taking into account philosophical thought and selected religious doctrines that influenced the current perception of responsibility among entities taking into account the ethical context in their strategy.

The publication was created in connection with the use of secondary data analysis, including an extensive study of the position of literature.

As a result of the research, important works and achievements that influenced the subsequent development of ethical management of an economic entity were selected. The demonstrated diversity of the approach to the morality of management is a cross-section of most unanimous approaches, often
different philosophical approaches. The publication may broaden the aspect of perception of the genesis and concept of Corporate Social Responsibility and the concept of ethics to areas that have not been considered in such detail so far.

The genesis of corporate social responsibility dates back to the 20th century, the subject of this path, among others, by J. McGuire (1963)[1], K. Davis (1973)[2], P.F. Drucker (1974)[3], S.P. Sethi (1975)[4], R. Blomstrom (1975)[5], W.C. Frederick (1978)[6], A.B. Caroll (1979)[7], D.J. Wood (1991)[8], O. Bazzichi (2003)[9], none of these authors has shown religious doctrine as a factor influencing the degree of implementation of the CSR concept.

2. Method
The publication was based on the desk research technique of a wide selection of domestic and foreign literature, analysis of secondary data, analysis of the content of press releases and the KMPG report, and included: zero audit (identification of available data sets regarding the implementation and reporting of the CSR concept, as well as guidelines of religious doctrines equated with the postulates of the CSR concept; indication of a potential independent variable (the impact of the most important religious texts) on the dependent variable (the level of reporting of the CSR concept) in selected countries with high indicator of a given religion (according to official statistics of the Pew Research Center https://www.pewforum.org/2015/04/02/religious-projection-table/2010/number/all); exploration of the data contained in the KMPG report (generated on the basis of thousands of corporate financial statements, corporate responsibility reports and websites covering 4,900 companies in 49 countries) covering the change in global reporting in 2011-2017, which consequently influenced the diagnosis of reporting the CSR concept in the world and the assessment of this reporting under the possible influence of religious doctrines.

3. Results and discussion

3.1 The perception of the concept of Corporate Social Responsibility against the background of ethics derived from selected religious doctrines
The concept of Corporate Social Responsibility (CSR) is a concept aimed at including social interests, environmental protection and the creation of responsible relationships in the company's strategy with widely understood stakeholders [10].

This approach indicates that an entrepreneur undertaking business activity, it should not only be prone to risk taking or profit, but most of all responsibility related to the ethical context of management, respecting legal conditions and postulates of broadly understood Stakeholders, including also a silent cooperator - the natural environment [11].

An economic entity, as part of choosing and implementing the concept of Corporate Social Responsibility into its strategy, may decide on various areas of initiatives (Table 1.). First of all, apart from the sphere of the natural environment (the importance of which was emphasized by the UN bodies at the initial stage of the talks on responsible management), it may focus on taking into account the needs of the local community, cooperators, charity or creating a safe, friendly work environment in the management system [12].
Table 1. The perception of the concept of Corporate Social Responsibility against the background of ethics derived from selected religious doctrines [13,14,15,16,17,18].

| CSR | Judaism | Christianity | Islam | Buddhism |
|-----|---------|--------------|-------|----------|
| Value | Responsibility | Solidarity. | Common good | Kindness |
| | Security | Mercy | Love of neighbor | Mercy |
| | Sustainable development counteracts | Honesty | Brotherhood | Friend |
| | No Waste | Justice | Justice |ship |
| | Transparency of business activities | | Solidarity | Service to society |
| Work | Work is value itself | Diligence is a guarantee of success; Work as building the Kingdom of God; Success is a sign of God's blessing | Continuation of the work of creation; Work as a secular service to God is the path of human development | Any action not prohibited by Sharia is the service of Allah; Work is not a penalty for sins; work balance should be maintained, and rest | Seen as a road to perfection; It serves to achieve the common good for the general public |
| | in itself, but should not be focused only on increasing its profit at the expense of others | | | | |
| Rest from work | X | X Sabbath - (Saturday) religious significance | Sunday - Christ's Resurrection Day - religious significance | Stopping work for the time of prayer | |
| Profit | Profit should be created respecting natural resources and the needs of society and stakeholders | Is a sign of God's blessing | Warning of greed | Acceptable | |
| | Man should be enterprising (More blessed than godly). Lending on the percentage of fellow believers prohibited, possible in relation to the followers of a foreign faith, | | | Is a desire, which causes suffering |
| Invest | Ethical Entrepreneur | | | |
| ments | | | | |
**Environment**

- Reduction of waste generated and pollution;
- Efficient use of resources;
- Manufacture of products and environmentally friendly production processes;

Nature is perceived as a living, feeling individual and thinking;
- Principles limiting animal suffering;
- The rule does not destroy the relating respecting resources;

Affirming the plant world - played an important role in the Bible;
- can be found them in sacred decorations;
- Emphasizing the importance of nature as a patron of ecology, not only in economy but also in aesthetics;

Flora's world as a proof for the existence of God;

No waste and killing any living creature; plants seen they are as an inanimate source of energy and the personification of numerous Tibetan deities

**Stakeholders**

- Improvement of local infrastructure;
- Employee volunteering;
- Good practices;
- Anti-corruption;
- Timely payment of contracted liabilities, fair pricing policy and respect for competition;

No unfair competition, order to pay off debts on time, keeping contracts in contracts; sale of high-quality products; no counterfeiting of weights and measures, no sale of harmful products; no bribes

Emphasizing the dignity of a human being, a contractor;
- Social solidarity;

Prohibits - general profit flowing by hurting others (haram);
- Running a business is to contribute to the development of an individual and society

Prohibition of trading in harmful and military products, as they serve the destruction of society;
- Running a business is a service to the general public

Strong answer - large - the law of karma….

**Workers**

- Equal treatment; training and professional development;
- Health and safety; Financial aid for employees and their families, including scholarship programs;

With the law of the Old Testament the employer is obliged to pay the employee's wages.

The employer should reward his employee in a fair manner, i.e. in such a way that he can support his family

Forbids exploitation of workers. It orders a decent salary. Guarantees social security for employees

The employer works with the frame in the frame with employees in a spirit of mercy and kindness and respect

Earned profit activities should be used by the general public, donations to the poor

**Philanthropy**

- Material and substantive support and financial resources of the local community and institutions;

Tax Order for the benefit of society and sharing with the poorer, (tzedakah)

Order to share with the poorer (caritas)

Giving alms (Zikat) has to restore social balance
The ethical determinants of business activity found in selected religious doctrines and Buddhist philosophy mostly fit into the postulates related to with the concept of Corporate Social Responsibility (Table 1.). The area most frequently discussed in the presented religious sources is the natural environment (perceived in CSR as a mute stakeholder). The existence of moral principles in relation to the environment, often on the basis of the cult and religious significance of the world of plants and animals, is part of the original area of the concept under discussion, mainly due to the United Nations [15].

The perceived issue of the social order, including the necessity of the work ethic as a way of improving the individual and getting closer to God, led to the creation of further religious principles of economic activity. In most of the discussed denominations, work is a value in itself, and the profit resulting from it is a value, as long as it comes from an honest venture.

All selected trends, apart from respecting natural resources, also see the need for social solidarity (although in the context of Judaism, only within the framework of the fellow believers), and thus the need to support the poorest.

3.2 CSR in the world

In the world without cultural or religious supervision, a gradual implementation of the CSR concept into corporate management strategies is observed. According to KPMG from 2011 to 2017 (Figure 1), the report reporting social and ethical data reports has increased, unfortunately the Western and Eastern Europe divergence observed in 2015 advertising itself. Despite the growing interest in CSR in Eastern Europe, the reporting rate in this area is still low and amounts to 65% increase in ethical reporting rates in 2015. Undoubtedly the influence of the EU in the matter as well. In 2013-2015, the Middle East and Africa saw a decrease in social reporting by 1%, this area is classified as a weak CSR implementer. Low reporting rates in Angola, Oman and Israel are opposed by high rates in South Africa and Nigeria, [19].

| Example | Ave Maria Catholic Values Fund; MSCI KLD 400 Social Index; Oikocredit Investment; ASN Bank; Thrivent Financial for Luterans | Amana Funds | Sarvodaya Shramadana Sangmaya |

saved in tradition as Manusha-Yajna
In 2017, Americas overtook the Asia-Pacific region to become the leading region for global CSR reporting. The increase in the reporting rate was mainly due to the better performance in Mexico (due to regulatory changes that increased the reporting rate in 2015 to 58% and in 2017 to 90%). Americas’ success was also fueled by 5% growth in Colombia and the US, and yearly high figures in Brazil. CSR reporting rates in the Asia-Pacific region have been gradually stabilizing since 2013. The overall social reporting index in the Asia-Pacific region is built primarily by the standards of Japan, India, Malaysia and Taiwan, [19], [20]. The actions of governing bodies, regulatory governments and corporate guidelines continue to play a major role in improving the management of CSR reporting, [21], [22]. In the three countries that saw gains Increases since 2015 - Mexico (+ 32%), New Zealand (+ 17%) and Taiwan (+ 11%), it was just the imposition of new regulations, stock market requirements and pressure from the price search, [23], [24]. The EU countries (including Finland, Ireland, Greece and the Czech Republic) also recorded a strong (8%) increase in the CSR Index. It is estimated it could be on the count of the stay on the non-financial premiere [KPMG 2017]. The full effect of the EU directive is unlikely to be felt evenly for about two years, [25]. CSR reporting also increased by 8% in the United Arab Emirates (UAE).
The highest social reporting rate in 2017 in the UK, Japan and India, a period due to reporting obligations and the definition of volunteering in foreigners. According to Figure 2, Poland is in the group of countries reporting CSR below 72%, out of 59% due to the obligatory reporting of non-financial data to economic entities. The same result in CSR reporting was recorded by Luxembourg, slightly lower (by 4%) in Slovakia, while Greece (-5%) and the Czech Republic (-8%). The lowest social reporting rate in Cyprus (13%) [19].

Figure 2. National rates of CSR National rates of CSR.
Table 2. Confirmation of CSR reporting in a selected country with a greater number of individual members [19,26,27].

| Country | Country |
|---------|---------|
| Judaism | Izrael: 26% |
|         | US: 92%   |
| Christianity | Brasil: 85% |
|           | Mexico: 90% |
|           | Turkey: 50% |
| Islam    | France: 94% |
|          | UK: 99%    |
|          | Germany: 73% |
|          | India: 99% |
| Buddhism | Thailnad: 67% |
|         | Japan: 99% |
|          | South Korea: 73% |

Taking into account the religious factor, CSR reporting is as follows (Table 2). According to the data presented in Table 2. The CSR reporting index in individual countries with a predominant number of faithful to the selected doctrine, there are no significant differences in the disclosure of non-financial data by economic entities. The selected countries are for illustration only and do not represent a comprehensive example of the behavior of a given group of believers. Unfortunately, the relationship between the influence of religious doctrines and CSR reporting is not sufficiently tangible due to the interpenetration of cultures and faiths within each country. Nevertheless, from the data presented in Table 2. It can be concluded that, regardless of religion, most economic entities in the world increasingly take into account not only financial but also social issues.

4. Conclusion
The increase in recognition of the concept of Corporate Social Responsibility is not only due to religious determinants, however, the degree of implementation of key postulates may be correlated with ethical values resulting from religious determinants, the manifestation of which can be observed not only in entities identifying with the concept of CSR, but also in Entities acting in accordance with religious values such as Oikocredit Investment, ASN Bank, Thrivent Financial group for Luterans (Christianity), Amana Funds (Islam) or Sarvodaya Shramadana Sangmaya's Self-Help Movement (Buddhism).

However, the analysis cannot capture the dependence on CSR reporting and cultural or religious dependence, both due to the penetration through many cultures and beliefs within one country, as well as due to other data influencing the degree of non-financial reporting, such as external regulations, government activities or stock exchange guidelines. Regardless of the factors that have a key impact on the increase in CSR reporting, it is hoped that this trend will continue in every corner of the world.

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