



Fostering Corporate Social Responsibility and Sustainable Development: A critical analysis and perspective on the organizational strategies implemented by corporations

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Abstract

Purpose – The research focuses on the analysis of hundreds of articles on the promotion of ethical and moral values for corporate social responsibility (CSR) and sustainable development. This theoretical framework analyzes the CSR, ethical values, and sustainable development in terms of relevance and efficiency, and asks why these points are relevant, and what they have in common in terms of obstacles and drivers for social performance. This paper also tries to identify who will be the winners of all these strategies implemented on a local and global level. Several lines of thought emerge in the context of this theoretical analysis of academic texts and reports. Indeed, factors related to education and vocational training, communication, the sphere of influence of the company, culture, governance and performance evaluation of the CSR actions are paramount.

Given the multiplicity of actors, this research has not identified a specific category of actors as being the only winner of the promotion of sustainable development. Our theoretical analysis advocates a new business practice that takes into greater account the ecological, economic and social challenges. The research also proposes the setting up of policies aimed at drastically reducing the economic and social inequalities in order to promote certain ethical and moral values of social responsibility and sustainable development of enterprises and countries. Each region is specific with regards to its sociological context, and in harmonizing global and local challenges. The discourses are still different, even when the conceptual framework of CSR is understood. What is the significance of responsibility? Given the aforesaid, what is conventional here, could be unconventional somewhere else. This would dictate the lack of a coherent approach in the creation of a global village.

We emphasize that education plays a crucial role in understanding the practices of CSR and sustainable development management. From this perspective, it is necessary to nest or coordinate the conceptual and operational strategies of the company, so that intentions can be translated into concrete and consistent practices.

Keywords: Ethics, Corporate Social Responsibility, Moral, Social Performance, Governance

INTRODUCTION

In the literature on corporate social responsibility (CSR) and sustainable development, it was noted that several authors have raised this as one of the most pressing issues of our world today (Dyck et al. 2009; Laplume et al. 2008; Montiel 2008; Scharwtz and Carroll 2008; De Bakker et al. 2005; Freeman and Hasnaoui 2010; Lockett et al. 2006). Some have addressed the issue of sustainable development and social responsibility at a semantic level or as "barriers to the implementation of CSR/CSP initiatives in relation with typologies of HRD interventions" (Garavan et al. 2011).

Other authors have highlighted the acuteness of the problem of ethics in business performance and management (Park and Lee, 2009; Vallentin, 2009; Dentchev, 2009; Hine and Preuss, 2008; Jakobsen et al. 2005). However, difficulties are apparent in the implementation of this concept through different sociocultural and socioeconomic contexts (Antal and Sobczak, 2007; Breitbarth, 2009; Cordoba and Campbell 2008; Christensen et al. 2006; Preuss et al. 2006). Indeed, globalization leads to the deployment of comprehensive strategies that can have positive effects on the sustainable development of communities in various regions of our planet.

The concept of CSR has existed since the rise of industrial capitalism; Engels (1845/1973) and Marx (1867/1965) showed how the plants of the Large-scale Industries had created lost cities and ghettos, where the workforce survived in an unhealthy and polluted environment due to industrial activity. The awareness of environmental degradation comes from the observation of the economic and social misery of working people, the loss of moral and ethical values, the lack of education and training.

CONTEXT AND BACKGROUND

CSR has gained much importance in business management literature. This renewed interest is most illustrative for policy makers and business leaders to challenge the efficiency level of our economic and commercial activities. We are thus witnessing a multitudinous definition. All that, seems to reflect the organization in its CSR relationship, in terms of economic, social and environmental requirements, and even the taking into consideration of the sustainable satisfaction of all stakeholders. Seen in the dimension of sustainable economic and trade activities of production, "Corporate Social Responsibility is the continuing 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 of the local community and society at large" (Holme and Watts, 2000). The world business council's report for sustainable development provided some evidence of the different perceptions of what this could mean for a number of different societies across the globe (Baker 2011).

These definitions are as different as "CSR is about capacity building for sustainable livelihoods. It respects cultural differences and finds the business opportunities in building the skills of employees, the community and the government" from Ghana, through to "CSR is about business giving back to society" from the Philippines. Traditionally, in the United States, CSR has been defined much more in terms of a philanthropic model. Companies make profits, unhindered except by fulfilling their duty to pay taxes. Then they donate a certain share of the profits to charitable causes. It is seen as tainting the act for the company to receive any benefit from their giving (Baker, 2011).

The European model is much more focused on operating the core business in a socially responsible way, complemented by investment in communities for solid business case reasons: (1) Social responsibility becomes an integral part of the wealth creation process - which if managed properly should enhance the competitiveness of business and maximize the value of wealth creation to society. (2) When times get hard, there is the incentive to practice CSR more and better - if it is a philanthropic exercise which is peripheral to the main business, it will always be the first thing to go when push comes to shove (Baker, 2011).

In the search logic of the definition most appropriate to its business environment, companies also compete in terms of strategies implemented to promote sustainably societal well-being. The question is furthermore to concretely measure the different degrees of CSR's political relevance given the diversity of views arising from the contexts of both sociology and economy. The levels of social relevance or performance must be submitted to the impartial assessment of stakeholders.

It is a key difference, when many business leaders feel that their companies are ill equipped to pursue broader societal goals, and activists argue that companies have no democratic legitimacy to take on such roles (Baker 2011).

Corporate Social responsibility versus Corporate Social Performance

Since the pioneering work of Sethi (1975) and Carroll (1979), Performance of Corporate Social Responsibility (PCSR) has become a central paradigm for understanding the relationship between Company and Company (Preston, 1975) (Wartick & Cochran, 1985: 758, 763). For instance, corporate social performance (CSP) has been a prominent concept in the management literature dealing with the social role and impacts of corporations (Gond and Crane, (2010).

The debate on the sustainable development of business must also be stated in terms of social development, because without human capital, human resource quality, companies will experience great difficulty in generating economic benefits in the long term. PCSR means "a business organization's configuration of principles of social responsibility, processes of social responsiveness, and policies, programs, and observable outcomes as they relate to the firm's societal relationships"(Wood, 1991: 693). Waldman et al. (2006) reveal in their study, that CEO intellectual stimulation (but not CEO charismatic leadership) is found to be significantly associated with the propensity of the firm to engage in 'strategic' CSR, or those CSR activities that are most likely to be related to the firm's corporate and business-level strategies.

It is obvious that the impact of corporate social performance requires the board of directors and senior management to focus more on employee satisfaction in their workplace. This satisfaction is characterized in several forms through the attractiveness of wages and other benefits, such as social protection and other non-monetary incentive measures. Turban and Greening (1996) indicate that independent ratings of CSP are related to the firms' reputations and attractiveness as employers, suggesting that a firm's CSP may provide a competitive advantage in attracting applicants. Corporate social Performance is viewed as one of a host of concepts, including CSR, stakeholder theory, Business ethics, and corporate citizenship (Gond, (2010). For instance, Mitnick (2000:426) makes a "critical distinction", between social performance and social action, arguing that "outcomes (impacts) are not as even as outputs (activities)". It is through this same attempt that Mattingly, (2006) elaborated a new classification of the former one made up of corporate social actions underlying the Social Ratings Data compiled by Kinder Lydenburg Domini Analytics, Inc.

Therefore, there is an impressive history associated with the evolution of the concept and definition of corporate social responsibility (Carroll, 1999). For instance, scholarship on corporate social responsibility (CSR) shows both that the concept itself is interpreted in a multitude of different ways and that significant cross-cultural differences exist in the way that business approaches the questions of social responsibility and ethics (Blasco and Zolner 2010).

Therefore, in this research we do not retrace the evolution of the CSR concept in recent decades. However, it is rather a question of seeing, in relation to this development, how this concept is relevant through economic and social environments that are almost ever changing. It is also a question of examining the adaptability and viability of such a concept in terms of a sustainable model of interaction between the company, its environment and its stakeholders. "The promotion of sustainable enterprises is a broad and wide-ranging subject, not least because enterprises take many forms, not just in terms of size, sector and spatial dimensions but also in terms of how an enterprise is managed and governed and its legal status and operational objectives" (Buckley et al. 2008). So, it has been noted that businesses are an important link, in many fields of economic and social development.

However, these companies are now under the spotlight of their community. The real impact of their activities is called into question and has led to a certain awareness of public opinion and informed observers, namely development experts, researchers, business leaders, policy makers. An issue of the world's economy today poses us the question regarding what should represent sustainable development in terms of CSR, corporate social performance (CSP), responsible corporate citizenship, in light of the stakeholder theory, and business ethics theory in world economic development, and if being a good businessman means assuming the practice of certain moral and ethical values in carrying out one's duties. Brasseur and Magnien (2010:37) define ethics as the reproduction of behavioural norms and guidance in complex situations of individual and collective action based on a prioritization of humanistic values.

On the other hand, if morality refers primarily to the idea of implicitly shared values, then ethics is the domain of activities of the action rooted in a given context and as desirable. Ethics can be regarded as rules; standards by definition almost always apply to a discipline or to a particular environment. Ethics are a pact and a commitment that are more or less binding over time (Boyer and Brousillon, 2010: 55). What significance could be given to moral and ethical values in a context of financial crisis and the socioeconomic and socio-political interaction between organizations, individuals and environment in a general or specific sense? Indeed, one of the significances may thus contain, production or professional ties we weave with other entities in order to improve the quality of our living environment.

CSR & the end of the long-term employment contract

With globalization, we are witnessing an increase in precarious and atypical employment, resulting in disastrous social and economic insecurity, a certain fragility, or lack of social security, the weakening and loss of labour rights, dependency, burn-out and poverty. Employment is a major issue of CSR. This issue features several forms in business development, both at macro, meso and micro levels of the environment. Indeed, the employee hired in the firm assumes a contract in due form. Nevertheless, today, the contract goes beyond the legal aspects that it stipulates. For example, the health and safety matters touching work conditions are beginning to take on more and more importance through a moral and psychological contract between the company and its employees. Indeed, "the psychological

contract that was characterized by security and stability of the individual-organization has changed its nature" (Goux and Mercier, 2010: 30).

What we see today in the workplace is more job insecurity, which in turn has created a dichotomy between the objectives of managers and employees. This insecurity is also revealed through the narrowing of permanent contracts in favour of fixed-term contracts.

Good practice in recruitment may thus be fundamental and necessary to be inscribed on the agenda of strategies to implement the development of the social performance of the company. Indeed, this society issue implies, as argued Gond and Crane (2010), "the necessity to understanding the concept and consequences of Corporate Social Performance (CSP) and its impacts on employees; and of course these impacts would be analyzed in terms of the relationship between employee perceptions of CSP and organizational commitment.

Thus it appears more than ever essential to revise the contracts to reflect the legal, social and psychological impacts on the ethics and social responsibility of business, in which workers are considered less protected from the risk of losing their jobs: a weakness that befalls to the detriment of workers.

As such, the "Decent Work" (ILO 2009; UN 2007) could play a predominant role in the implementation of sustainable business. Indeed, the work performed by an employee must not only meet the security and fulfillment of what it implies, it must also be organized around the economic sustainability of economic and commercial activities. Indeed, the management of the company must do everything in its power and within the framework of its relationship with its employees to safeguard their work tools. Social responsibility of the business leader should not simply be confined to its organization, but be part of the planning of productive activities, which aim at preserving a certain degree of social cohesion. To promote ethics and corporate social responsibility involves the integration of a new vision for the development of entrepreneurship and for the advent of innovative companies.

This new vision would involve the establishment of legal norms, of an economic, social and ecological order to serve the interests of stakeholders. The notion of decent work is an attempt to capture, in a common language, the integration of social and economic goals. It brings together employment, rights, security and representation in a package which makes sense as a whole. Promoting employment without considering the quality and content of those jobs is no recipe for progress. Promoting rights at work without worrying about whether or not there is work for those who want it is equally fruitless (Rodgers, 2007).

Ideally, solutions concerning the quality of life of the individual and collective work "will be constructed based on consultations in daily and operational dialogue, not only in social dialogue, and individual adjustments in collective action contributing ultimately to the recreation of a new "pact of management and organization" among stakeholders (Vaivre and Bouvet, 2010: 68). As such, the implementation of a bidirectional communication strategy between socioprofessional groups from the center to the periphery; as well as those from the base to the organizational pyramid summit stays crucial.

CSR as a policy of interactive dialogue & communication

Communication is at the heart of the organization. It plays a role in enhancing coherence in the functioning process and the various services of the organization. Image perceptions are critical to both the stakeholders and the organization because they influence market transactions

(Riordan et al. 1997). As such, corporate image is related to stakeholder decisions about the organization such as consumers' perceptions of price level for goods or services (Klein and Leffler, 1981), job seekers' decisions to apply for employment (Gatewood et al., 1993), investors' decisions to invest in the firm (Milgrom and Roberts, 1986), and employees' attitudes and behaviours toward their organization (Dutton and Dukerich, 1991).

That is why the communication strategy must take such forms as are understandable in the eyes of all stakeholders. Smidts et al. (2001) show that the relative impacts of employee communication and perceived external prestige on organizational identification differ between organizations; this was attributed to differences in the reputation of the companies. Yaniv et al. (2011) found that Organisational Citizenship Behaviour (OCB) is positively related to the Person-Organisation Fit (POF), so that the higher the POF the higher the OCB. They also examined the correlations between POF and Organisational Identification (OI) levels and found a positive correlation between them too. The communicative relationship and the management of interpersonal relationships within the optimal functioning of the business remain a factor in the setting up of social policy performance.

Companies should communicate their CSP to all employees because it has the potential to increase the organizational commitment of the employees, which may result in positive organizational outcomes Stites (2011). Communication is a fundamental factor in the development of enterprise policy. The communication policy of the company, however, must be consistent both internally and externally according to the needs and issues to which they are being confronted. Bhattacharya et al. (2008) show in their study that companies do not clearly and systematically communicate the scope and details of their CSR initiatives; only 37 % of employees surveyed were aware of the CSR programs in their company. Peterson (2004) demonstrated that the relationship between corporate citizenship and organizational commitment was stronger among employees who believe highly in the importance of the social responsibility of businesses.

This is a challenge for many enterprises within the framework of how and what to communicate in the implementation of strategy. Clearly the way an enterprise should communicate with its environment and with its employees should depend somehow on its status and bylaws. Non-profit organizations do not generally communicate in the same manner as do private organizations. In fact, we need to emphasize the importance of employees as a relevant stakeholder for CSP, as well as employ comprehensive perceptual methods to foster the strategies over time. A key element of the employee experience is the perception of the awareness about how both, they and others are treated by organizational stakeholders, as well as the level of dignity and respect bestowed by the organization to external groups.

Employees, therefore, are looking in all directions in order to grasp their working experiences, and they depend on these judgments to find the way to the organizational position. Christmann, (2004) found that consumers are pushing companies to standardize their environmental strategies based on the information that they communicate.

The information and communication technology has been an amplifier of the negative attitudes of some multinational corporations toward the environment. The communication and information sector, at all levels, should support these strategies which are aimed at disseminating and sensitizing the sustainable development with regards to promoting moral and ethical values in relation with an organization's policy for social responsibility. For

example, we know that the communication strategy within the company can take several forms in the environment in which it operates. To appease all stakeholders, strategies can range from philanthropy to cohesion among project teams. It still must be stressed that these strategies that are put into practice for social responsibility and ethical values cannot be deployed without a shared vision between management and staff. That makes all the difference between a company that deploys effective compliance strategies for sustainable development through ethics and social responsibility.

In order to develop strategies adapted to a changing economic environment, the company will constantly create links with socio-professional and sociocultural stakeholders, to strengthen its image in the community. Indeed, the company must also develop its capacity for social innovation in order to serve the community and feel accepted by it for its actions of support and participation in the sustainable development of its business environment.

CSR and national rules

The new global economy looks like a battlefield between economic giants in the form of TNCs from the USA, Western Europe, Japan and – more recently – the ‘Asian Tigers’. These TNCs are the driving force behind a world-wide system of competitive capitalism, which increasingly creates conditions that allow TNCs to escape the rules and controls of national states (Jauch 2000). A second issue of CSR and ethics is the context of the 2008 financial crisis and capitalist globalization that put us in a sort of dilemma characterized by how to create profit and to develop efficient policies for environmental protection. When the gap of social inequalities widens, with at the end environmental degradation, the need for implementing Corporate Social Responsibility (CSR) is to attempt to bridge the gap between the rhetoric and reality of corporate conduct (Miller 2010).

We emphasize that the companies have set up CSR programs within their organizations. Nevertheless, many of them end up behaving in ways contrary to the respect of ethical and moral values for a sustainable business. As explained by Marcus et al. (2010), an embedded view is best able to help us address these challenges, as it infers a holarchical (or holistically hierarchical) perspective of the business – society – nature interface. Because there are links between cause and effect, the interrelation between systems, the bedrock of the economy, is primarily social and political. By obscuring to put an emphasis on the human dimension of globalization, we risk losing some human values necessary for world peace, democracy, social justice and innovation, solidarity, free and equitable trade policy and individual freedom of movement.

Hence is the importance of promoting business ethics which are capable of allowing the promotion of sustainable development. Unfortunately, CSR is a tortured concept and a number of alternative definitions of the construct exist at the theoretical level, and much debate surrounds the meaning (and its related implications for practice) of the term (Godfrey et al. 2010).

CR has emerged as an important source of innovation as well as a constraint upon modern competitiveness. Deemed by some an altruistic gave-a-way beyond the economic interests of the firm (McWilliams & Siegel, (2001), CR is also considered a tangible investment toward “operating in tune with the way the world works” (Gates, 2008)—effective management reflecting investment commitments to what the organization values (Carroll, 1999; Graves & Waddock, 1994; Griffin, 2008).

If there has been a significant increase in interest in corporate social responsibility (CSR) in recent years, we can note that the series of corporate scandals, growing numbers of formal and informal protocols about corporate behaviour, as well as high-profile public debates on social issues, such as global warming and world poverty, have led to increasing pressures on companies to act in a socially responsible way (Gulyás 2009; Sethi et al. 2011).

CSR & Private sector

Although the concept of CSR has been recognized as an important ingredient for business success, the relationship between CSR and companies' financial performance has been examined as conclusive in airline companies (Lee and Park, 2010). The CSR must not only be analyzed at the enterprise level but also in terms of its relationship with its suppliers and customers. It is interesting to study how the company can act in its sphere of influence in order to foster a sense of respect for certain ethical and moral values. There are many examples of industries that tried to reduce their negative impact on the environment. An example is Osisko, a mining corporation, where sustainable development is reflected through a series of actions, measures, ideas and details that helped build the Canadian Malartic project as a balance between the economy, the environment, and the social and community components. Rio Tinto Alcan seeks to promote the goals of sustainable development by participating in the activities of these bodies: International Business Leaders Forum (IBLF); Transparency International (TI); United Nations Global Compact. Turcotte and Hervieux (2010) highlight the issue of fair trade as a force for change in business practices.

The analysis of Park et al. (2006) revealed that SRB's Socially Responsible Buying / sourcing consisted of three dimensions: employment/human rights, environment, and consumer safety. Although some companies are making efforts to meet certain social and environmental standards, the question that remains difficult to answer is whether environmental policy statements accurately represent a corporate commitment to environmental sustainability. For instance the case of Mattel, who was forced to recall US\$100 million worth of product when one supplier used lead-contaminated paint on the company's toys in 2007. The company watched its stock price fall 18 % in the months that followed and has since been the target of litigation (Brammer et al. 2011). According to Ramus and Montiel (2005), companies are not required by law to publish environmental policy statements nor to verify that these statements are true using independent third parties; external stakeholders often wonder when a published commitment to a policy translates into actual policy implementation.

That is the reason why the partnership between a business-owner and the community needs to be broadened so as to develop a model for the participation of businesses in decision-making processes as part of policy making and social-economic planning in the community (Boehm, 2005).

Over the last 20 years, multinational corporations (MNCs) have been confronted with accusations of abuse of market power and unfair and unethical business conduct, especially as they relates to their overseas operations and supply chain management (Sethi et al. 2011). Globalization, through its implementation, has accorded more importance to the economy that is completely disconnected from politics, and this has enhanced the power of companies without providing any adequate institutional oversight to monitor whether it is exercised properly with respect to the social and environmental impact of their activities. It is considered that such failures must be analyzed in every action strategy aimed at integrating ethical and moral values in relation to corporate social responsibility.

CSR & Philanthropy

As stipulated by Foster et al. (2009), companies that have integrated philanthropy into their operations are quite distinct from those who haven't, in both attitudes and behaviour. Although companies can change the role of philanthropy within their organization, when it isn't truly integrated into the business of the corporation it is not something that can develop and evolve over time; if that vision is not present in the corporate culture from the beginning, it is not likely to develop. It is undeniable that companies play a leading role in economic development between countries in general and particularly in their home communities. However, those who use communication methods to make themselves visible through their responsible action for the community must be differentiated. Those who behave in an ambiguous way, these types of organizations who want to give themselves a good conscience through philanthropic actions, barely veil their flashy eye strategy.

This prevails, even if Media's visibility has a significant influence on public opinion and contributes strongly to forming the reputation of companies (Capriotti, 2009).

Laouris et al. (2008) argue that it is unethical to plan an action for social change without excavating the knowledge and wisdom of the people who are responsible for implementing the plans of action and the people whose lives will be affected. However, the people, being immersed in contemporary complexity, do not know what they know until it emerges as a consensus following a structured dialogue among the group which represents all stakeholders. The implementation of strategies designed to strengthen the capacity of organizations to integrate sustainable development and even ethical values and social responsibility, requires specific leadership skills and also the capacity for each of us to develop a propensity to empathy.

Do we need new teaching methods and an update on program management training? Should this training not also integrate the upper echelons of corporate decisions? Indeed, what do governments do in implementing such strategies? How will tools be provided to citizens to enable them to behave responsibly across the society and the environment?

CSR, Education & Training

In this new dynamic quest for compliance with certain ethical and moral values for sustainable development, education cannot be relegated to a second place. In light of the myriad of accounting and corporate ethics scandals of the early 21st century, many corporate leaders and management scholars believe that ethics education is an essential component in business school education (Halbesleben et al. 2005). Rands (2009) in his research, has particularly focused on skills related to facilitating organizational change; for instance, on environmental change and related course projects that could be particularly helpful in the development of these attributes and on the use of service learning applied to campus sustainability issues for engaging students in change-oriented projects. Dickson and Eckman (2006) surveyed eighty-seven members of the International Textile and Apparel Association (ITAA) which revealed the scholarly activities in which these members are engaged in the issues that relate to social responsibility. Their surveys highlighted that the most important were topics related to labour practices and trade in and with developing countries, consumerism, aspects of environmental protection, and corporate image. As argued Brasseur and Magnien (2010:41), ethical and moral values can be quite integrated into a specific cycle of learning within an organization. Managers and the board would play a leading role in the internalization of such values in favour of all stakeholders of the company.

In this perspective, it may be accomplished by developing a Code of Conduct or a Code of Ethics. However, all these tools can be really effective only if the various corporate players involve themselves directly in identifying the cultural values for the development of their organization. In reality, the degree of internalization of new ethical and moral values through an efficient organizational learning process for a social accountability agenda is also closely related to the permeability of the board of directors to carry out behavioural change through its structures, administration processes and across its own value chain. It is not the technical expertise of the company that should change but the relationship between the deployment of this technology or technical expertise, the stakeholders and the environment.

As such, the company must adopt appropriate pedagogy of change that would combine in a balanced manner the interests of the different stakeholders. Is it the responsibility of organizational learning for a sustainable development, and therefore the various facets of an enterprise's culture which are firmly rooted in the processes, values and mission of the organization?

Culture, Policies & CSR

Culturally, the effect of child labour in south countries and the implication of the context of globalization and multinational corporate actions within this situation should be analyzed. Globalization has many implications in children's lives, their involvement in work, and the ways in which we think about these issues (White 1998). For instance, Nike was publicly accused of using child labour in offshore factories in 1996. This criticism endured until 1998 when Nike's CEO announced significant, long-term measures to improve working conditions in supplier factories (Brammer et al. 2011). This raises many questions regarding the development of ethical and cultural values in the field of economic and social policies that integrate the activities of local and global companies (Pierik and Houwerzijl 2006; Congdor, 2010; Hilson, 2010). This is important to emphasize because large companies outsource some of their activities to local companies. This outsourcing of activities can sometimes be done in ignoring certain legal and regulatory authorities. White (1998) notes the growing divergence between views deriving from conceptions of children's rights and orthodox policies and campaigns on the child labour issue, and the need to look for common ground.

The local culture and its socioeconomic and socio-political sense, is a particular influence on the culture of the company. Even so, this does not presuppose the practical mode of production that exploits children as a cheap workforce in favour of the market.

It is a paradox to see, when we speak of a global village across which discontinuities and inconsistencies exist in the overall policy implementation, at the local level.

For example, when the "International Conventions" (ILO, 1999) specifically prohibited child labour in some regions, the local people involved in such practices considered that it was a pursuit of learning and apprenticeship to acquire a profession rather than real work. All these issues deserve more attention, because we cannot continue to believe that a harmonious and global sustainable development could take place while the vast majority people on Earth live in suffering, misery and indigence. This is the challenge faced by the relevance of our sustainable development policies. It seems necessary to make choices for the company in general, so it can continue to be a place of socialization of the individual in his community. However, to give the company the ability to play this role of regulator and trainer in our cities and countryside, it is

necessary to elaborate equitable policies and focus them on some moral principles and ethical values.

It becomes necessary to support private initiatives through a legal framework without equivocation and one adapted to promoting sustainable development.

Of the many factors which influence the business environment, aspects of the legal and regulatory environment invariably figure highly on most policy agendas (Buckley et al. 2008). Without any legal framework, able to take into account the needs of sustainable development for global companies, will follow a culture of movemented social protest because of the growing inequality and the fact that policy makers have less and less control over the activities of large-scale companies.

In fact, our economic development has meaning and significance only if we can position ourselves clearly in relation to life and universal human values, philosophical and ethical (DeBry et al. 2010:97).

Global Governance & Ethics in CSR

The recent economic and financial crises of 2008, shows how our current “economic model is confronted with the ethical values and corporate social responsibility” (Sklair and Miller 2010) in promoting a shared vision of sustainable development. Indeed, the behaviours of multinational companies are puzzling and lead us to believe that it is imperative to establish new world governance that is able to properly meet the current economic, social and environmental development challenges. Over these past decades, some large-scale industries have been accused of their negative impacts in terms of unfairly low wages, child labour, excessive work hours, and unsafe work environments; pollution and contamination of air, ground water and land resources; and, undermining the ability of natural governments to protect the well-being of their citizens (Sethi et al. 2011). We cannot continue to conduct economic activities without worrying about their effects on the Biosphere, and the protection of common goods. Our economic activities today should allow future generations to enjoy the real progress that is the fruit of our evolution on Earth. Our social, economic and technological progress must be measured by our ability to maintain the individual’s well-being and sustainable development for all.

What is good for private organizations and what is not? Indeed, the overlap between the private and public sectors deserves to be analysed in more than one way in terms of creating greater synergy, as the missions of different types of organizations come together in at least one of their predominant aims: to give the individual a greater capacity for autonomy and choice in order to develop economically and socially.

Social, cultural, political, economic and environmental factors need to be addressed in a systemic manner. Compartmentalization has led to people thinking and acting in isolation without understanding the ripple effects and feedback loops (Christakis, 2006).

Indeed, the challenge to promote ethical values and corporate social responsibility questions the respect of individuals, the safeguard of our environment, and the taking into account of “intellectual and cultural values” (Laisne and Le Net, 2010: 24). However, it also is the fight against predatory practices that are linked to the deregulations pursuant to an economic development system where the pursuit of pecuniary benefit and unscrupulousness, represent the only unit of measures for economic performance, which limits the distribution of losses and

profits throughout the community, or the shared aspects of development that go beyond the boundaries of each country. All these crosscutting matters need to be supported by an interactive policy of the information and communication technology in order to develop better strategies to sustain the sustainable development. For instance, we cannot merely rely on a logical research solution and leave companies go their own way in measuring their environmental impact, whatever is their size. It is essential that the superstructures characterized by public authorities at the local and international levels develop coercible systems with regards to companies' ethical behaviours. It is striking that these international organizations must be legitimately able to promote such strategy policies in the pursuit of sustainable development.

Thus, the higher levels of legitimacy presuppose another ethos of the social responsibility, that universal rights promulgated be respected by all parties. Lafont (2010) analyzes some conceptual difficulties associated with the demand that global institutions be made more democratically accountable, and that they consider this, in the absence of a world state. It may seem inconsistent to insist that global institutions be rendered accountable for their decisions touching these matters.

Who has the responsibility to protect the environment: minorities, States, international organizations and civil societies? All these issues are eminently affecting the ethical moral values for sustainable development.

It is considered that such failures must be analyzed in the prism of strategies in action that aim at integrating ethical and moral values in relation to corporate social responsibility. It should be noted that the implementation of coherent strategies at the global and local levels involves draconian economic and financial rules. These regulations require strong political and democratic institutions in order to lend concrete meaning to the way the sustainable development of enterprises should be implemented. Democracy is currently increasingly criticized for not representing the interests of citizens (Christakis and Bausch, 2006; Nussbaum, 1995; Pape, 2005) or not taking into account the social justice and environmental concerns that span national boundaries (Singer, 2002; Nussbaum, 2006).

Such international organizations as the UN and intergovernmental agencies for development have to play their part to allow for the consistency of economic policies between the local and the global. These policies create a sense of coherence while ignoring fake regional cleavages, but also avoid being the hostage to a few economic or political pressure groups, as is the case at present.

According to Donaldson and Dunfee (1999), it is the responsibility of business leaders to ensure an ethical obligation which will enhance societal well-being under the seal of an implicit contract (social contract) between the company and the community, which in turn recognizes the right to operate as if it served the community's interest. Erskine (2011) considers that the prominence of issues such as environmental degradation, humanitarian intervention, and global inequality in the distribution of resources and wealth, challenges the theorist of international relations not only to recognize moral obligations that are transnational in scope, but also to ask the difficult question of who, or what, is to bear these responsibilities. The role of states might be seen as one of the main links to promote and implement a common accountability. Kustermans (2011) argues that in the debate in International Relations and International Law, States should be considered as having real person-status.

As such, International organizations are actors capable of bearing moral responsibilities and they ought to be accountable for their failures in doing so.

However, we should understand these responsibilities and respond to their failures in light of more comprehensive considerations about morality and the common goods (Dobson, 2008). Although there are attempts to fill in this gap, it is easy to see new forms of partnerships put into place to correct some flaws in the production systems and operations of natural resources. However, the “related challenges of governance and effectiveness” (Hertel, 2010) of these strategies are still real issues requiring further research, in terms of their relevance in different and varied contexts. For instance, Hertel, (2010) considers that Public Private Partnerships (PPPs) are an emergent phenomenon in global rule-making on labour rights; yet academic literature on the topic is marked by a lack of clarity on their scope and distinctions. Barry and Reddy (2009) argue for the creation of an international institution that can promote global economic prosperity through trade while at the same time encouraging societies to improve labour standards. It is a great challenge for international institutions, Private Sector and States, to seek agreement on how to balance the pursuit of profit and the protection of human rights, particularly formidable in the context of wars and other armed conflicts (Martin-Ortega 2008).

Very often the exploitation of natural resources gives rise to displacement, the expropriation of fertile land for agriculture, but also to competition for the acquisition of markets and corruption which is limited to the promotion of certain values and ethical moral support of sustainable development (CNCA, 2011). Grigorescu (2008) argues that international organizations need to quickly increase their independence in order to become more effective and to avoid the continued erosion of the legitimacy of IOs.

A full understanding of justice phenomena requires the consideration of individual differences; contextual influences; affective, cognitive, and social processes; as well as a person-centric orientation, that allow for both time and memory to influence the social construction of the worker phenomena (Rupp, 2011).

Limits and Implications for further research

Public participation and sustainable development have become central and interconnected terms in today’s development discourse. Their currency and pervasiveness are due, in a large measure, to their adoption as important norms of the international order in various UN forums. Consequently, governments, business corporations and other actors on the international scene have felt obliged to express and demonstrate their commitment to these norms (UNECA, 2004:1). However, the problems of measuring concrete efforts made by a company are difficult to quantify. Nevertheless, many international organizations have put into place practical tools for managing and assessing social responsibility and sustainable development (Global Reporting Initiative, 1997, ISO 2010, Ethics Resource Center, 2007; Society for Corporate Compliance and Ethics, 2007; Domini 400 Social Index, Dow Jones Sustainability Indexes).

All these instruments for measuring the relevance of corporate social responsibility policies are sometimes difficult to apply because of the amount of information and the complexity of the contextual factors that vary from one country to another.

The relevance of sustainable development policies is facing a number of parameters. As noted above, the micro, meso and macro parameters require a higher degree of integration with respect to one another. At this level, we found a lot of constraints that are related to the

implementation of a global strategy for sustainable development. The UN, in a recent report, warns against the overexploitation of natural resources. Global consumption of natural resources could triple by 2050 to rise to 140 billion tons per annum unless drastic measures to curb over-exploitation are taken (UNEP, 2011). Such constraints are, for example, due to conflicting interests among stakeholders. Among other constraints, the case of certain local policies should be noted, as they are not developed sufficiently enough to compel stakeholders to implement them firmly and strictly. In other words, there is also an ability to implement more democratic processes and structures within the framework of international organizations. Furthermore, it is to be noted that an increased democratization of international organizations would lend greater legitimacy to the latter, in exerting all possible ways and means in order to comply with effective coercive measures – at both global and local levels – for sustainable development.

The United Nations Programme for the Environment considers it necessary to rethink the full exploitation of natural resources and provide for "massive investment" in economic and social innovations to achieve at least a freezing of current-level resource-consumption in rich countries (UNEP, 2011).

Thus, an organization's performance in relation to the society in which it operates and to its impact on the environment has become a critical part of measuring its overall performance and its ability to continue operating effectively (ISO, 2010; Imbs, 2010: 167). Indeed, the ISO 26000 standard is a perfect illustration of this confusion between the inventory of practices and the application of certain criteria relating to economic sustainability. For example, the ISO 26000 standard is an innovative tool that will enable companies to assess the relevance of their sustainable development policies as if all or almost all the criteria of social performance were identified through the development of this standard. The weakness of this important normative tool is that it leaves the company the choice to adhere to the standard or not to.

This incites us to ask the question again about who should enforce the application of certain common and universal values. Is it only the State and / or international organizations that need to acquire such prerogatives?

CONCLUSION

According to Schlosberg (2008), justice is not only—and not even primarily—about securing a fair distribution of goods. Treating others justly also involves recognizing their membership in the moral and political community, promoting the capabilities needed for their functioning and flourishing, and ensuring their inclusion in the political decision-making. It is generally accepted, for example, that peace, a trusted and respected legal system, appropriate levels of social development and relatively predictable and stable political institutions are necessary. All have a major bearing on the sustainability of enterprises (Buckley et al. 2008).

Internationally, the Global Compact meets this desire to align business operations and strategies on universally accepted principles concerning human rights, labour standards, the fight against corruption and respect for the environment (Boyer and Brousillon, 2010: 59). Ethical codes developed by business managers may prove effective for some time provided they take into account the issue of equitable sharing of operations between the various stakeholders.

This equitable sharing can take place by considering a certain evolution at the socio-economic level but also by unilaterally creating a balance between the powers that be: management, unions and governments.

True global governance makes it urgent to build a genuine partnership to meet global challenges and solve real concerns related to human societies and their organizations (De Bry et al. 2010: 98). To build genuine global governance, it also becomes urgent to carry out political, economic, social and cultural conditions that are consistent with this Search for innovation in creating a sustainable business model. Today, the concern for innovation and creativity should lead policy makers to address the needs of the sustainability of a business through action-research and effective management practices aimed at economic sustainability and the social environment. Fostering creativity and innovation in the economy becomes an essential step in promoting a certain quality of life for all people and from there, to promote sustainable development through effective local and global policies, to safeguard the public goods.

Indeed, we must further refine the various definitions that include the concept of sustainable development for the promotion of moral values, ethics and corporate social responsibility.

Despite multiple definitions, everyone agrees that we cannot further exploit irrationally the natural resources of the planet (UNEP, 2011). And it seems increasingly necessary to draw up comprehensive global plans that fit more into local plans. We must learn to live in solidarity, knowing that the development of one can no longer continue ecologically, economically, socially, and politically to be drawn upon the underdevelopment of the others.

The current debate surrounding the promotion of ethical and moral values, social responsibility and sustainable development, arises from the growing interference between cultures and civilizations. The process of globalization has increased the interdependencies so that the borders of countries have yielded to the generalist requirements of political, economic and social data. The awakening of universal consciousness and the importance of sustainable development data coincide with the signs of the slowing global economic model inspired by Western capitalism. The financial capitalism crisis of 2008 unveiled the flaws in the mechanics of this model, which has long advocated the rule of profit over the human dimensions.

The pressure exerted on the environment in order to acquire the necessary resources to fulfill capital requirements, has openly revealed the imbalances and environmental degradation of our ecosystem. In this context, the international community displays divergent interests on the subject of sustainable development.

Western countries have exercised their development cost of heavy damage on the local and global ecological framework. Today they find themselves at a stage where they seek their ability to assimilate sustainable development. Indeed, the industrial revolutions of the eighteenth century required enormous expenditures of natural resources and energy. Conversely, developing countries and poor countries that have long paid the greed of western capitalism are now in a very uncomfortable situation. Specifically, the gap between the rich and the poor has widened with globalization. Precarious employment, youth unemployment are a real problem for our societies.

Will the international community rise above the scrum in order to build a consensus to effectively reduce poverty worldwide, to slow global warming without being trapped by the

interests of large national and international economic groups? Given all these economic, social and environmental issues that were discussed, it seems necessary to radically change our methods of producing and consuming, by allowing for more space to respect the biodiversity, promotion of solidarity, fair trade and exchange.

Faced with all these issues of social responsibility and sustainable development as just noted in this study; it is appropriate to note that the concept of degrowth becomes more and more important in the speeches of anticonsumerist, anti-productivist and environmentalists associations. Indeed, during the past two decades, several researchers, policy and decision makers have addressed this concept in relation to certain choices of economic and social development for our societies. If the effective policy implementation of sustainable development - social and environmental responsibility - could provide solutions to the ills that are related to the unbridled pursuit of economic and financial performance, which in turn insidiously obscures the role of the social and the environment in producing such organizational goals. In fact, the problem of degrowth is nevertheless fraught with economic and social development model that is characterized by economic deregulation measures that continue to increase social inequalities - within countries and across countries - through subsequent neoliberal policies of globalization. Dealing with limited resources available on earth should we better articulate development strategies towards aspects of quality of life and well-being; or should we further promote solidarity in economic and trade exchanges? The result of this complexity conflicting interests should not however suggest that no win-win solution is possible for the benefit of all stakeholders.

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