

Influential Article Review - The Impact of Background to Corporate Social Responsibility Studies

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This paper examines corporate social responsibility and policy. We present insights from a highly influential paper. Here are the highlights from this paper: There has, in recent times, been an increasing interest in understanding corporate social (and environmental) responsibility (CSR) and, in particular, CSR reporting in developing countries. However, many of these studies fail to investigate fully the contextual factors that influence CSR and reporting in those countries, preferring to rely on theories and hypotheses developed from studies undertaken in the West, particularly the US, UK and Australasia. It may be argued that this is appropriate as many emerging economies are experiencing growth and moving towards having a more market-based orientation. Notwithstanding this, many these countries have an entirely different socio-political environment, with different political regimes, legal systems and cultural influences. These factors have a significant effect on the applicability of theories such as stakeholder theory, legitimacy theory and accountability theory, which are commonly used to explain the phenomenon of reporting. In State Capitalist countries, such as China, an important influence on companies is the political ideology that underpins the nation's government. The nature and impact of ideology and hegemony in China has been under-studied and, therefore, investigating how the ideology, and competing forces that may mitigate its influence, manifest themselves in Chinese reporting are essential. In the Middle East, countries such as Saudi Arabia have no free press, are ruled by a royal family, have a market dominated by the oil industry, and potential religious influences. Such socio-cultural differences mean societies develop different understandings of concepts such as sustainability and social responsibility. Finally, countries such as Sri Lanka have some similarities to other developing countries, but their economy is set against a background of a recent civil war – operating in a post-conflict economy is a factor rarely considered in social and environmental disclosure, yet has important influence on policy in these areas. This paper discusses three contextual issues that warrant more and improved consideration in CSR research, with particular emphasis on CSR reporting research. For our overseas readers, we then present the insights from this paper in Spanish, French, Portuguese, and German.

Keywords: Corporate social responsibility, Corporate environmental reporting, Government, Ideology, Hegemony, Politics, State capitalism, Economic development, Developing countries, China, Sri Lanka, Middle East

SUMMARY

- As well as government control, culture and political factors, the stage of economic development a country is in is also an important contextual factor that may impact CSR reporting. In China, as discussed above, the drive for economic reform led directly to environmental impacts which needed to be addressed. Several other developing countries have been examined for their reporting on CSR issues, particularly from the Asian region, India, and Bangladesh.
- While these countries are classified as developing, Bangladesh and India score only medium for human development. Another country in the region, Sri Lanka, has a high rating on the HDI, and has been exhibiting extensive growth since the end of a 30-year war. Thus, exhibiting both economic and social growth aspects makes it an interesting case for studying CSR.
- Sri Lanka has a population of over 20 million and foreign companies have increased their investments with one billion US dollars in direct foreign investments in 2013 alone. Classified as a middle-income developing country, the challenge for Sri Lanka is to achieve high economic growth without causing irreversible damage to the environment and while continuing to eliminate social issues such as poverty, malnutrition, and poor workplace ethics. In addition, Sri Lanka also has a long history of corporate philanthropy, largely led by individuals whose values and actions stem from religious and cultural views but has recently seen an increase in private firms offering development-related initiatives.
- As more and more research on CSR in developing countries emerges in the academic literature, it is important to ensure that appropriate consideration is given to the context in which the research takes place.
- Consideration of ideological and hegemonic regimes and their attitude towards CSR. This research would consider potential positive and negative impacts of the political and governance system. In China, for example, the potential for Communist Party ideology to increase environmental protection and improve social conditions is vast and is starting to be seen to have a strong impact on firm behavior. Examination of this over time will provide an important contribution to understanding the role of government beyond the more common analysis of environmental protection regulation.
- Greater examination of sociocultural variables in different countries, beyond analysis of religious influence, and beyond the use of Hofstede. Understandings of concepts such as CSR in countries in Asia, the Middle East, and the Asian sub-continent, are known to differ from those in the West, so understanding their potential to lead to better CSR outcomes is important. The variety of variables that could be included is vast, but some clearly important issues include: language, secularism, freedom of the press, access to information, homogeneity of values and attitudes, and the existence of a national figurehead or identity.

HIGHLY INFLUENTIAL ARTICLE

We used the following article as a basis of our evaluation:

Tilt, C. A. (2016). Corporate social responsibility research: The importance of context. *International Journal of Corporate Social Responsibility*, 1(1), 1–9.

This is the link to the publisher's website:

<https://jcsr.springeropen.com/articles/10.1186/s40991-016-0003-7>

INTRODUCTION

More and more corporations worldwide are involved in corporate social responsibility activities, and as a result are providing more social and environmental information to the public. Following from this, CSR disclosure, or reporting, has become one of the major fields of investigation by accounting scholars (Deegan 2009; Mathews 1997; Tilt 2001). Research that considers both CSR activity and CSR reporting has traditionally focused on companies in more developed economies, predominantly the US, UK, Australia and New Zealand (Burritt and Schaltegger 2010; Frost et al. 2005; Gray 2006; Gurvitsh and Sidorova 2012; Othman and Ameer 2009; Patten 2002; Sahay 2004), but recently there has been increasing interest in understanding the phenomenon in developing countries particularly as they experience growth and move towards a more capitalist orientation (Sumiani et al. 2007). Of the research that does exist, a number of papers suggest that 'country' is a determinant for CSR involvement and for the level of disclosure, but do not go much further.

Many of the studies of developing countries however, choose a framework for their investigation based on those shown to be meaningful for explaining disclosure in developed, capitalist economies. That is, they fail to investigate fully the contextual factors that influence firms and their reporting in those countries that have a different social, political, legal and/or cultural context.

It may be argued that this is appropriate as many emerging economies are experiencing growth and moving towards having a more market-based orientation. However, this is rarely acknowledged or questioned in these papers. Yet, it is reasonable to suggest that these factors have a significant effect on the applicability of theories such as stakeholder theory, legitimacy theory and accountability theory, which are commonly used to explain the phenomenon of reporting.

The majority of the world's population lives in developing countries and each country experiences its own unique social, political and environmental issues (United Nations 2013). These countries are in the process of industrialisation and are often characterised by unstable governments, higher levels of unemployment, limited technological capacity, unequal distribution of income, unreliable water supplies and underutilised factors of production. As a result of rapid industrial development, policies are pursued that aim to attract greater foreign investment, and the investors are often keen to start benefitting from fiscal incentives and cheap labour. While these strategies make economic sense, they have adverse social and environmental effects, including the use of child labour, low or unpaid wages, unequal career opportunities, occupational health and safety concerns, and increased pollution.

In a review of the literature on determinants of CSR reporting (Morhardt 2010), reports that research on the impact of different variables in different regions is inconclusive due to the lack of enough studies. Factors that may influence CSR disclosure practices fall broadly into internal and external (Fifka 2013; Morhardt 2010), but are commonly classified further as (Adams 2002: p224):

- Corporate characteristics, such as size, industry group, financial/economic performance and share trading volume, price and risk;
- General contextual factors, such as country of origin, time, specific events, media pressure, stakeholders and social, political, cultural and economic context; and
- Internal contextual factors, including different aspects of corporate governance.

While CSR reporting has been studied by a large number of scholars, only a few fall into the second of the categories above, and consider context in detail. This is particularly relevant when considering developing countries. A few papers have specifically reviewed studies on developing countries. For example, (Belal and Momin 2009) categorise the work on developing countries into three groups: studies of the volume or extent of reporting; studies of the perceptions of CSR reporting by managers; and studies of the perception of CSR reporting by stakeholders. In all the studies reviewed there is little discussion of the context, other than a description of the country, and no real thought about the theoretical assumptions being made.

This paper presents a discussion of the different contextual issues or factors that show some evidence or potential to influence CSR and reporting in developing countries. It focusses on three specific issues and provides a research agenda for future consideration of the influence of context in CSR reporting research. The paper is structured as follows. The next section introduces some broad contextual factors that warrant consideration in the literature on CSR reporting. Next, three specific contextual issues are examined: the

role of political ideology and hegemony; the influence of cultural understandings; and the impact of historical economic context. Finally, by way of conclusion, some recommended areas for further research are suggested.

CONCLUSION

As more and more research on CSR in developing countries emerges in the academic literature, it is important to ensure that appropriate consideration is given to the context in which the research takes place. Examination of CSR and CSR reporting practices without contextualisation could perpetuate flawed understandings that are based on evidence from research in the developed world. Different political, social, cultural and economic environments impact on the both the development of, and reporting of, CSR activities and consequently impact on the value of these activities to benefit society and the natural environment.

A suggested agenda for future research, that considers context in more depth, includes:

1. Consideration of ideological and hegemonic regimes and their attitude towards CSR. This research would consider potential positive and negative impacts of the political and governance system. In China, for example, the potential for Communist Party ideology to increase environmental protection and improve social conditions is vast, and is starting to be seen to have a strong impact on firm behaviour. Examination of this over time will provide an important contribution to understanding the role of government beyond the more common analysis of environmental protection regulation.
2. Greater examination of sociocultural variables in different countries, beyond analysis of religious influence, and beyond the use of Hofstede. Understandings of concepts such as CSR in countries in Asia, the Middle East and the Asian sub-continent, are known to differ from those in the West, so understanding their potential to lead to better (worse) CSR outcomes is important. The variety of variables that could be included is vast, but some clearly important issues include: language, secularism, freedom of the press, access to information, homogeneity of values and attitudes, and the existence of a national figurehead or identity.
3. Longitudinal examination of the process of economic development. Countries where the economy is developing rapidly, such as China and the Middle East; and countries where the historical economic context differs dramatically, such as in Sri Lanka where the need for development is borne out of conflict, provide rich backgrounds to consider how CSR is developing alongside economic developments.

A comprehensive framework for examining these, and other, potential factors that influence CSR and CSR reporting in developing countries does not exist, but Table 1 attempts to provide a preliminary outline of some factors that could comprise such a framework, and be used to guide future research. As mentioned earlier, it is important to note, however, that these variables are not discreet and are likely to interact with each other. This is noted in the table as a reminder that the classifications are somewhat artificial and that acknowledgement of a more holistic consideration is important.

These are clearly only a selection of opportunities for CSR research on developing nations and emerging economies. Calls for more work on these factors have continued since Adams' (2002) original call, but there is still vast scope to improve our understanding of CSR practice throughout the world (Fifka 2013), where much of the social and environmental damage is taking place.

Importantly, research of this kind must be transdisciplinary as perspectives from areas such as political science, philosophy and economics are essential. Only with in-depth, contextualised understandings can improvements to the nature of CSR activity be implemented.

APPENDIX

TABLE 1
CSR AND DEVELOPING COUNTRIES: POLITICAL, ECONOMIC AND SOCIOCULTURAL
VARIABLES FOR A FUTURE RESEARCH AGENDA

Classification	Variable	Interactions
Political	Political System	Some political variables could be considered sociocultural as, for example, political ideology impacts national identity and values
	Ideology	
	Hegemony	
	State Ownership	
	Propaganda Level	
Sociocultural	Language	Sociocultural factors are related to economic development, for example, education level is highly correlated with industrialisation and technological advancement
	Level of urbanisation	
	Educational development	
	Secularism	
	Freedom of the press	
	Access to information	
	Homogeneity of values and attitudes	
	Existence of a national figurehead	
National identity		
Economic	HDI	Economic variables impact on, and are impacted by, politics
	FDI	
	Access to markets	

	Industrialisation level	
	Technology	

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TRANSLATED VERSION: SPANISH

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSION TRADUCIDA: ESPAÑOL

A continuación se muestra una traducción aproximada de las ideas presentadas anteriormente. Esto se hizo para dar una comprensión general de las ideas presentadas en el documento. Por favor, disculpe cualquier error gramatical y no responsabilite a los autores originales de estos errores.

INTRODUCCIÓN

Cada vez más corporaciones en todo el mundo participan en actividades de responsabilidad social corporativa, y como resultado están proporcionando más información social y ambiental al público. A raíz de esto, la divulgación de RSE, o presentación de informes, se ha convertido en uno de los principales campos de investigación por parte de los estudiosos de contabilidad (Deegan 2009; Mathews 1997; Inclinación 2001). La investigación que considera tanto la actividad de RSC como los informes de RSC se han centrado tradicionalmente en las empresas de las economías más desarrolladas, principalmente en los Estados Unidos, el Reino Unido, Australia y Nueva Zelanda (Burritt y Schaltegger 2010; 2005; Gris 2006; Gurvitsh y Sidorova 2012; Othman y Ameer 2009; Patten 2002; Sahay 2004), pero recientemente ha aumentado el interés en comprender el fenómeno en los países en desarrollo, en particular a medida que experimentan crecimiento y avanzan hacia una orientación más capitalista (Sumiani et al. 2007). De la investigación que existe, varios trabajos sugieren que el "país" es un determinante para la participación de la RSC y para el nivel de divulgación, pero no van mucho más allá.

Sin embargo, muchos de los estudios de los países en desarrollo eligen un marco para su investigación basado en los que se ha demostrado que son significativos para explicar la divulgación en las economías desarrolladas y capitalistas. Es decir, no investigan plenamente los factores contextuales que influyen en las empresas y sus informes en aquellos países que tienen un contexto social, político, jurídico y/o cultural diferente.

Se puede argumentar que esto es apropiado, ya que muchas economías emergentes están experimentando crecimiento y avanzando hacia una orientación más basada en el mercado. Sin embargo, esto rara vez se reconoce o se cuestiona en estos documentos. Sin embargo, es razonable sugerir que estos factores tienen un efecto significativo en la aplicabilidad de teorías tales como la teoría de las partes interesadas, la teoría de la legitimidad y la teoría de la rendición de cuentas, que se utilizan comúnmente para explicar el fenómeno de la presentación de informes.

La mayoría de la población mundial vive en países en desarrollo y cada país experimenta sus propias cuestiones sociales, políticas y ambientales únicas (Naciones Unidas 2013). Estos países están en proceso de industrialización y a menudo se caracterizan por gobiernos inestables, mayores niveles de desempleo, capacidad tecnológica limitada, distribución desigual de los ingresos, suministros de agua poco fiables y factores de producción infrautilizados. Como resultado del rápido desarrollo industrial, se llevan a cabo políticas que tienen como objetivo atraer una mayor inversión extranjera, y los inversores a menudo están dispuestos a empezar a beneficiarse de incentivos fiscales y mano de obra barata. Si bien estas estrategias tienen sentido económico, tienen efectos sociales y ambientales adversos, como el uso del trabajo infantil, los salarios bajos o no remunerados, las oportunidades de carrera desiguales, las preocupaciones de salud y seguridad en el trabajo y el aumento de la contaminación.

En una revisión de la literatura sobre determinantes de la presentación de informes de RSC (Morhardt 2010), informa que la investigación sobre el impacto de las diferentes variables en diferentes regiones no es concluyente debido a la falta de suficientes estudios. Los factores que pueden influir en las prácticas de

divulgación de RSE entran en general a lo interno y lo externo (Fifka 2013; Morhardt 2010), pero comúnmente se clasifican como (Adams 2002: p224):

- Características corporativas, tales como tamaño, grupo industrial, rendimiento financiero/económico y volumen de negociación de acciones, precio y riesgo;
- Factores contextuales generales, como el país de origen, el tiempo, los eventos específicos, la presión de los medios de comunicación, las partes interesadas y el contexto social, político, cultural y económico; Y
- Factores contextuales internos, incluyendo diferentes aspectos del gobierno corporativo.

Mientras que los informes de RSC han sido estudiados por un gran número de eruditos, sólo unos pocos caen en la segunda de las categorías anteriores, y consideran el contexto en detalle. Esto es particularmente relevante cuando se consideran países en desarrollo. Algunos documentos han examinado específicamente los estudios sobre los países en desarrollo. Por ejemplo, (Belal y Momin 2009) clasifican la labor sobre los países en desarrollo en tres grupos: estudios del volumen o alcance de la presentación de informes; estudios de las percepciones de los informes de RSC por parte de los gerentes; y estudios de la percepción de la presentación de informes de RSC por parte de las partes interesadas. En todos los estudios examinados hay poca discusión sobre el contexto, aparte de una descripción del país, y no hay un pensamiento real sobre las suposiciones teóricas que se están haciendo.

En este documento se presenta un debate sobre las diferentes cuestiones o factores contextuales que muestran alguna evidencia o potencial para influir en la RSC y la presentación de informes en los países en desarrollo. Se centra en tres cuestiones específicas y proporciona un programa de investigación para la consideración futura de la influencia del contexto en la investigación de informes de RSC. El documento se estructura de la siguiente manera. En la siguiente sección se presentan algunos factores contextuales amplios que merecen consideración en la literatura sobre la presentación de informes de RSE. A continuación, se examinan tres cuestiones contextuales específicas: el papel de la ideología política y la hegemonía; la influencia de los entendimientos culturales; y el impacto del contexto económico histórico. Por último, a modo de conclusión, se sugieren algunas áreas recomendadas para la investigación adicional.

CONCLUSIÓN

A medida que más y más investigaciones sobre la RSE en los países en desarrollo surgen en la literatura académica, es importante asegurarse de que se tenga debidamente en cuenta el contexto en el que se lleva a cabo la investigación. El examen de las prácticas de presentación de informes de RSC y RSE sin contextualización podría perpetuar entendimientos erróneos que se basan en la evidencia de la investigación en el mundo desarrollado. Diferentes entornos políticos, sociales, culturales y económicos repercuten tanto en el desarrollo como en la presentación de informes de las actividades de RSC y, en consecuencia, repercutan en el valor de estas actividades para beneficiar a la sociedad y al medio natural.

Una agenda sugerida para futuras investigaciones, que considera el contexto en mayor profundidad, incluye:

1. Consideración de los regímenes ideológicos y hegemónicos y su actitud hacia la RSE. Esta investigación consideraría los posibles impactos positivos y negativos del sistema político y de gobernanza. En China, por ejemplo, el potencial de la ideología del Partido Comunista para aumentar la protección del medio ambiente y mejorar las condiciones sociales es enorme, y está empezando a verse un fuerte impacto en el comportamiento de las empresas. El examen de esto a lo largo del tiempo proporcionará una contribución importante a la comprensión del papel del gobierno más allá del análisis más común de la regulación de la protección del medio ambiente.
2. Mayor examen de las variables socioculturales en diferentes países, más allá del análisis de la influencia religiosa, y más allá del uso de Hofstede. Se sabe que los entendimientos de conceptos como la RSE en países de Asia, Oriente Medio y el subcontinente asiático difieren de los de Occidente, por lo que es importante comprender su potencial para conducir a mejores resultados de RSC (peores). La variedad de variables que podrían incluirse es vasta, pero

algunas cuestiones claramente importantes incluyen: el lenguaje, el laicismo, la libertad de prensa, el acceso a la información, la homogeneidad de valores y actitudes, y la existencia de una figura o identidad nacional.

3. Examen longitudinal del proceso de desarrollo económico. Países donde la economía se está desarrollando rápidamente, como China y Oriente Medio; y los países donde el contexto económico histórico difiere drásticamente, como en Sri Lanka, donde la necesidad de desarrollo está fuera de conflicto, proporcionan antecedentes ricos para considerar cómo se está desarrollando la RSE junto con la evolución económica.

No existe un marco global para examinar estos y otros factores potenciales que influyen en la RSC y la presentación de informes de RSC en los países en desarrollo, pero el Cuadro 1 trata de proporcionar un esquema preliminar de algunos factores que podrían incluir ese marco y utilizarse para guiar futuras investigaciones. Como se mencionó anteriormente, es importante tener en cuenta, sin embargo, que estas variables no son discretas y es probable que interactúen entre sí. Esto se observa en el cuadro como un recordatorio de que las clasificaciones son algo artificiales y que el reconocimiento de una consideración más holística es importante.

Es evidente que se trata de una selección de oportunidades para la investigación de RSC en las naciones en desarrollo y las economías emergentes. Los llamamientos para que se siga trabajando en estos factores desde la llamada original de Adams (2002), pero todavía hay un amplio alcance para mejorar nuestra comprensión de la práctica de RSC en todo el mundo (Fifka 2013), donde se está produciendo gran parte del daño social y ambiental.

Es importante destacar que esta investigación debe ser transdisciplinaria, ya que las perspectivas de ámbitos como la ciencia política, la filosofía y la economía son esenciales. Sólo con entendimientos profundos y contextualizados se pueden implementar mejoras en la naturaleza de la actividad de RSC.

TRANSLATED VERSION: FRENCH

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSION TRADUITE: FRANÇAIS

Voici une traduction approximative des idées présentées ci-dessus. Cela a été fait pour donner une compréhension générale des idées présentées dans le document. Veuillez excuser toutes les erreurs grammaticales et ne pas tenir les auteurs originaux responsables de ces erreurs.

INTRODUCTION

De plus en plus d'entreprises dans le monde participent à des activités de responsabilité sociale des entreprises et, par conséquent, fournissent davantage d'informations sociales et environnementales au public. Par la suite, la divulgation ou la production de rapports sur la RSE est devenue l'un des principaux domaines d'investigation des spécialistes en comptabilité (Deegan, 2009; Mathews, 1997; Tilt, 2001). La recherche qui tient compte à la fois de l'activité de RSE et des rapports sur la RSE s'est traditionnellement concentrée sur les entreprises des économies plus développées, principalement les États-Unis, le Royaume-Uni, l'Australie et la Nouvelle-Zélande (Burritt et Schaltegger, 2010; Frost et coll. 2005; Gray, 2006; Gurvitsh et Sidorova 2012; Othman et Ameer, 2009; Patten, 2002; Sahay, 2004), mais récemment, on s'est intéressé de plus en plus à la compréhension du phénomène dans les pays en développement, en particulier à mesure qu'ils connaissent une croissance et se dirigent vers une orientation plus capitaliste (Sumiani et al., 2007). D'après les recherches qui existent, un certain nombre d'articles suggèrent que le « pays » est un déterminant de la participation à la RSE et du niveau de divulgation, mais qu'il n'ira pas beaucoup plus loin.

Toutefois, bon nombre des études menées dans les pays en développement choisissent un cadre d'enquête fondé sur ceux qui s'avèrent significatifs pour expliquer la divulgation dans les économies capitalistes développées. C'est-à-dire qu'ils n'enquêtent pas pleinement sur les facteurs contextuels qui influencent les entreprises et leurs rapports dans les pays qui ont un contexte social, politique, juridique et/ou culturel différent.

On peut soutenir que c'est approprié, car de nombreuses économies émergentes connaissent une croissance et s'orientent vers une orientation plus axée sur le marché. Toutefois, cela est rarement reconnu ou remis en question dans ces documents. Pourtant, il est raisonnable de suggérer que ces facteurs ont un effet significatif sur l'applicabilité de théories telles que la théorie des parties prenantes, la théorie de la légitimité et la théorie de la responsabilité, qui sont couramment utilisées pour expliquer le phénomène de la déclaration.

La majorité de la population mondiale vit dans les pays en développement et chaque pays connaît ses propres problèmes sociaux, politiques et environnementaux uniques (Nations Unies, 2013). Ces pays sont en train d'industrialisation et se caractérisent souvent par des gouvernements instables, des niveaux de chômage plus élevés, des capacités technologiques limitées, une répartition inégale des revenus, des approvisionnements en eau peu fiables et des facteurs de production sous-utilisés. En raison d'un développement industriel rapide, des politiques sont mises en œuvre dans le but d'attirer davantage d'investissements étrangers, et les investisseurs sont souvent désireux de commencer à bénéficier d'incitations fiscales et d'une main-d'œuvre bon marché. Bien que ces stratégies aient un sens économique, elles ont des effets sociaux et environnementaux négatifs, notamment l'utilisation du travail des enfants, des salaires bas ou impayés, des possibilités de carrière inégales, des préoccupations en matière de santé et de sécurité au travail et une pollution accrue.

Dans un examen de la littérature sur les déterminants des rapports de RSE (Morhardt 2010), rapporte que la recherche sur l'impact des différentes variables dans différentes régions n'est pas concluante en raison de l'absence d'études suffisantes. Les facteurs qui peuvent influencer sur les pratiques d'information sur la RSE relèvent largement de l'interne et de l'externe (Fifka, 2013; Morhardt 2010), mais sont généralement classés plus loin comme (Adams 2002: p224):

- Caractéristiques de l'entreprise, telles que la taille, le groupe de l'industrie, la performance financière et économique et le volume de négociation d'actions, le prix et le risque;
- Les facteurs contextuels généraux, tels que le pays d'origine, le temps, les événements spécifiques, la pression médiatique, les parties prenantes et le contexte social, politique, culturel et économique; Et
- Facteurs contextuels internes, y compris différents aspects de la gouvernance d'entreprise.

Bien que les rapports sur la RSE aient été étudiés par un grand nombre de chercheurs, seuls quelques-uns entrent dans la deuxième des catégories ci-dessus et examinent le contexte en détail. Cela est particulièrement pertinent si l'on considère les pays en développement. Quelques articles ont spécifiquement passé en revue les études sur les pays en développement. Par exemple, (Belal et Momin, 2009) classent les travaux sur les pays en développement en trois groupes : études du volume ou de l'étendue des rapports; des études sur les perceptions des rapports sur la RSE par les gestionnaires; et des études sur la perception des rapports sur la RSE par les intervenants. Dans toutes les études examinées, il y a peu de discussions sur le contexte, si ce n'est une description du pays, et aucune pensée réelle sur les hypothèses théoriques en cours.

Ce document présente une discussion sur les différentes questions ou facteurs contextuels qui montrent des preuves ou des possibilités d'influencer la RSE et les rapports dans les pays en développement. Il se concentre sur trois questions précises et fournit un programme de recherche pour l'examen futur de l'influence du contexte dans la recherche sur les rapports sur la RSE. Le document est structuré comme suit. La section suivante présente certains facteurs contextuels généraux qui méritent d'être pris en considération dans la documentation sur les rapports sur la RSE. Ensuite, trois questions contextuelles spécifiques sont examinées : le rôle de l'idéologie politique et de l'hégémonie; l'influence des compréhensions culturelles; et l'impact du contexte économique historique. Enfin, à titre de conclusion, certains domaines recommandés pour d'autres recherches sont suggérés.

CONCLUSION

À mesure que de plus en plus de recherches sur la RSE dans les pays en développement apparaissent dans la littérature universitaire, il est important de veiller à ce que l'on œuvre au contexte dans lequel la recherche a lieu. L'examen des pratiques de rapports sur la RSE et la RSE sans contextualisation pourrait perpétuer des compréhensions erronées qui sont fondées sur des données probantes provenant de recherches menées dans les pays développés. Différents environnements politiques, sociaux, culturels et économiques ont un impact à la fois sur le développement et la production de rapports sur les activités de RSE et, par conséquent, sur la valeur de ces activités au profit de la société et de l'environnement naturel.

Un ordre du jour suggéré pour la recherche future, qui tient compte du contexte plus en profondeur, comprend :

1. Considération des régimes idéologiques et hégémoniques et de leur attitude à l'égard de la RSE. Cette recherche examinerait les impacts positifs et négatifs potentiels du système politique et de gouvernance. En Chine, par exemple, le potentiel de l'idéologie du Parti communiste d'accroître la protection de l'environnement et d'améliorer les conditions sociales est vaste et commence à avoir un fort impact sur le comportement ferme. L'examen de cette question au fil du temps fournira une contribution importante à la compréhension du rôle du gouvernement au-delà de l'analyse plus courante de la réglementation de la protection de l'environnement.
2. Un examen plus approfondi des variables socioculturelles dans différents pays, au-delà de l'analyse de l'influence religieuse, et au-delà de l'utilisation de Hofstede. La compréhension de concepts tels que la RSE dans les pays d'Asie, du Moyen-Orient et du sous-continent asiatique est connue pour différer de celles de l'Occident, de sorte qu'il est important de comprendre leur potentiel pour conduire à de meilleurs (pires) résultats en matière de RSE. La variété des variables qui pourraient être incluses est vaste, mais certaines questions clairement importantes incluent : la langue, la laïcité, la liberté de la presse, l'accès à l'information, l'homogénéité des valeurs et des attitudes, et l'existence d'une figure de proue ou d'une identité nationale.
3. Examen longitudinal du processus de développement économique. Les pays où l'économie se développe rapidement, comme la Chine et le Moyen-Orient; et les pays où le contexte économique historique diffère considérablement, comme au Sri Lanka où le besoin de développement est confirmé par les conflits, fournissent des contextes riches pour réfléchir à la façon dont la RSE se développe parallèlement à l'évolution économique.

Il n'existe pas de cadre complet pour examiner ces facteurs potentiels et d'autres facteurs qui influent sur les rapports sur la RSE et la RSE dans les pays en développement, mais le tableau 1 tente de fournir un aperçu préliminaire de certains facteurs qui pourraient comprendre un tel cadre et d'être utilisé pour guider les recherches futures. Comme nous l'avons mentionné précédemment, il est important de noter, cependant, que ces variables ne sont pas discrètes et sont susceptibles d'interagir les unes avec les autres. Cela nous rappelle que les classifications sont quelque peu artificielles et que la reconnaissance d'une considération plus holistique est importante.

Il ne s'agit manifestement que d'une sélection de possibilités de recherche sur la RSE dans les pays en développement et les économies émergentes. Les appels en faveur d'un travail plus important sur ces facteurs se sont poursuivis depuis l'appel initial d'Adams (2002), mais il existe encore de vastes possibilités d'améliorer notre compréhension de la pratique de la RSE dans le monde entier (Fifka 2013), où se produit une grande partie des dommages sociaux et environnementaux.

Fait important, la recherche de ce genre doit être transdisciplinaire, car les perspectives de domaines tels que les sciences politiques, la philosophie et l'économie sont essentielles. Ce n'est qu'avec des compréhensions approfondies et contextualisées que l'amélioration de la nature de l'activité RSE peut être mise en œuvre.

TRANSLATED VERSION: GERMAN

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

ÜBERSETZTE VERSION: DEUTSCH

Hier ist eine ungefähre Übersetzung der oben vorgestellten Ideen. Dies wurde getan, um ein allgemeines Verständnis der in dem Dokument vorgestellten Ideen zu vermitteln. Bitte entschuldigen Sie alle grammatikalischen Fehler und machen Sie die ursprünglichen Autoren nicht für diese Fehler verantwortlich.

EINLEITUNG

Immer mehr Unternehmen weltweit engagieren sich in Aktivitäten der sozialen Verantwortung von Unternehmen und stellen damit mehr soziale und ökologische Informationen für die Öffentlichkeit bereit. Im Anschluss daran ist die Offenlegung oder Berichterstattung von CSR zu einem der Wichtigsten Untersuchungsgebiete von Wirtschaftswissenschaftlern geworden (Deegan 2009; Mathews 1997; Tilt 2001). Forschung, die sowohl CSR-Aktivitäten als auch CSR-Berichte berücksichtigt, konzentriert sich traditionell auf Unternehmen in stärker entwickelten Volkswirtschaften, vor allem in den USA, Großbritannien, Australien und Neuseeland (Burritt und Schaltegger 2010; Frost et al. 2005; Grau 2006; Gurvitch und Sidorova 2012; Othman und Ameer 2009; Patten 2002; Sahay 2004), aber in letzter Zeit hat das Interesse, das Phänomen in den Entwicklungsländern zu verstehen, zugenommen, insbesondere da sie Wachstum erleben und sich in Richtung einer kapitalistischeren Ausrichtung bewegen (Sumiani et al. 2007). Von den Forschungsergebnissen, die es gibt, deuten eine Reihe von Papieren darauf hin, dass "Land" ein Determinant für die Beteiligung der CSR und für das Ausmaß der Offenlegung ist, gehen aber nicht viel weiter.

Viele der Studien über Entwicklungsländer wählen jedoch einen Rahmen für ihre Untersuchung, der auf den Untersuchten beruht, die sich als sinnvoll für die Erklärung der Enthüllungen in entwickelten, kapitalistischen Volkswirtschaften erweisen. Das heißt, sie untersuchen nicht vollständig die Kontextfaktoren, die Unternehmen und ihre Berichterstattung in Ländern beeinflussen, die einen anderen sozialen, politischen, rechtlichen und/oder kulturellen Kontext haben.

Man könnte argumentieren, dass dies angemessen ist, da viele Schwellenländer Wachstum erleben und sich auf eine stärker marktbasiertere Ausrichtung zubewegen. Dies wird jedoch in diesen Papieren nur selten anerkannt oder in Frage gestellt. Dennoch ist es vernünftig zu behaupten, dass diese Faktoren einen signifikanten Einfluss auf die Anwendbarkeit von Theorien wie Stakeholder-Theorie, Legitimitätstheorie und Rechenschaftstheorie haben, die häufig verwendet werden, um das Phänomen der Berichterstattung zu erklären.

Die Mehrheit der Weltbevölkerung lebt in Entwicklungsländern, und jedes Land erlebt seine eigenen sozialen, politischen und ökologischen Probleme (Vereinte Nationen 2013). Diese Länder befinden sich im Industrialisierungsprozess und sind häufig durch instabile Regierungen, höhere Arbeitslosigkeit, begrenzte technologische Kapazitäten, ungleiche Einkommensverteilung, unzuverlässige Wasserversorgung und nicht ausgelastete Produktionsfaktoren gekennzeichnet. Als Ergebnis der raschen industriellen Entwicklung werden Politische Maßnahmen verfolgt, die darauf abzielen, größere ausländische Investitionen anzuziehen, und die Investoren sind oft daran interessiert, von steuerlichen Anreizen und billigen Arbeitskräften zu profitieren. Obwohl diese Strategien wirtschaftlich sinnvoll sind, haben sie negative soziale und ökologische Auswirkungen, einschließlich des Einsatzes von Kinderarbeit, niedriger oder unbezahlter Löhne, ungleicher Karrierechancen, Gesundheits- und Sicherheitsbedenken am Arbeitsplatz und erhöhter Umweltverschmutzung.

In einem Review der Literatur über Determinanten der CSR-Berichterstattung (Morhardt 2010) berichtet, dass die Forschung über die Auswirkungen verschiedener Variablen in verschiedenen Regionen aufgrund des Mangels an ausreichenden Studien nicht schlüssig ist. Faktoren, die die Offenlegungspraktiken der CSR beeinflussen können, fallen weitgehend in interne und externe (Fifka 2013; Morhardt 2010), werden aber allgemein weiter als (Adams 2002: S. 224) klassifiziert:

- Unternehmensmerkmale wie Größe, Branchengruppe, Finanz-/Wirtschaftsleistung und Aktienhandelsvolumen, Preis und Risiko;
- Allgemeine Kontextfaktoren wie Herkunftsland, Zeit, spezifische Ereignisse, Mediendruck, Interessenträger und sozialer, politischer, kultureller und wirtschaftlicher Kontext; Und
- Interne Kontextfaktoren, einschließlich verschiedener Aspekte der Corporate Governance.

Während die CSR-Berichterstattung von einer großen Anzahl von Wissenschaftlern untersucht wurde, fallen nur wenige in die zweite der oben genannten Kategorien und betrachten den Kontext im Detail. Dies ist insbesondere bei der Betrachtung der Entwicklungsländer von Bedeutung. Einige Papiere haben speziell Studien über Entwicklungsländer überprüft. Beispielsweise (Belal und Momin 2009) kategorisieren die Arbeit an Entwicklungsländern in drei Gruppen: Studien über Umfang oder Umfang der Berichterstattung; Studien über die Wahrnehmung von CSR-Berichten durch Manager; und Studien zur Wahrnehmung der CSR-Berichterstattung durch Die Interessengruppen. In allen untersuchten Studien wird nur wenig über den Kontext diskutiert, außer über eine Beschreibung des Landes, und es wird nicht wirklich über die theoretischen Annahmen nachgedacht.

Dieses Papier stellt eine Diskussion der verschiedenen kontextbezogenen Fragen oder Faktoren vor, die einige Beweise oder Potenziale zeigen, CSR und Berichterstattung in Entwicklungsländern zu beeinflussen. Sie konzentriert sich auf drei spezifische Themen und bietet eine Forschungsagenda für die zukünftige Berücksichtigung des Einflusses des Kontexts in der CSR-Berichtsforschung. Das Papier ist wie folgt aufgebaut. Im nächsten Abschnitt werden einige allgemeine kontextbezogene Faktoren vorgestellt, die in der Literatur zur CSR-Berichterstattung eine Berücksichtigung rechtfertigen. Als nächstes werden drei spezifische Kontextfragen untersucht: die Rolle der politischen Ideologie und Hegemonie; den Einfluss kultureller Verständigungen; und die Auswirkungen des historischen wirtschaftlichen Kontexts. Abschließend werden abschließend einige empfohlene Bereiche für weitere Forschungsarbeiten vorgeschlagen.

SCHLUSSFOLGERUNG

Da in der wissenschaftlichen Literatur immer mehr Forschung über CSR in Entwicklungsländern auftaucht, ist es wichtig, sicherzustellen, dass der Kontext, in dem die Forschung stattfindet, angemessen berücksichtigt wird. Die Untersuchung von CSR- und CSR-Berichtspraktiken ohne Kontextualisierung könnte fehlerhafte Verständnisse verewigen, die auf Erkenntnissen aus der Forschung in den Industrieländern beruhen. Unterschiedliche politische, soziale, kulturelle und wirtschaftliche Rahmenbedingungen wirken sich sowohl auf die Entwicklung als auch auf die Berichterstattung über CSR-Aktivitäten aus und wirken sich folglich auf den Wert dieser Aktivitäten zum Nutzen der Gesellschaft und der natürlichen Umwelt aus.

Eine vorgeschlagene Agenda für die künftige Forschung, die den Kontext vertieft, umfasst:

1. Berücksichtigung ideologischer und hegemonialer Regime und ihrer Haltung gegenüber CSR. Diese Forschung würde mögliche positive und negative Auswirkungen des politischen und Governance-Systems berücksichtigen. In China beispielsweise ist das Potenzial der Ideologie der Kommunistischen Partei, den Umweltschutz zu erhöhen und die sozialen Bedingungen zu verbessern, enorm und beginnt, einen starken Einfluss auf das Verhalten des Unternehmens zu haben. Die Prüfung dieser Frage im Laufe der Zeit wird einen wichtigen Beitrag zum Verständnis der Rolle der Regierung über die allgemeinere Analyse der Umweltschutzvorschriften hinaus leisten.
2. Stärkere Untersuchung soziokultureller Variablen in verschiedenen Ländern, jenseits der Analyse des religiösen Einflusses und über die Nutzung von Hofstede hinaus. Das Verständnis

von Konzepten wie CSR in Ländern in Asien, dem Nahen Osten und dem asiatischen Subkontinent unterscheidet sich bekanntermaßen von denen im Westen, daher ist es wichtig, ihr Potenzial zu verstehen, zu besseren (schlechteren) CSR-Ergebnissen zu führen. Die Vielfalt der Variablen, die aufgenommen werden könnten, ist riesig, aber einige eindeutig wichtige Fragen sind: Sprache, Säkularismus, Pressefreiheit, Zugang zu Informationen, Homogenität von Werten und Einstellungen und das Vorhandensein einer nationalen Galionsfigur oder Identität.

3. Längsprüfung des Prozesses der wirtschaftlichen Entwicklung. Länder, in denen sich die Wirtschaft rasch entwickelt, wie China und der Nahe Osten; und Länder, in denen sich der historische wirtschaftliche Kontext dramatisch unterscheidet, wie z. B. In Sri Lanka, wo die Notwendigkeit der Entwicklung aus Konflikten getragen wird, bieten einen reichen Hintergrund, um zu prüfen, wie sich CSR parallel zu den wirtschaftlichen Entwicklungen entwickelt.

Ein umfassender Rahmen für die Untersuchung dieser und anderer potenzieller Faktoren, die die CSR- und CSR-Berichterstattung in Entwicklungsländern beeinflussen, existiert nicht, aber Tabelle 1 versucht, einen vorläufigen Überblick über einige Faktoren zu geben, die einen solchen Rahmen umfassen könnten, und wird als Richtschnur für die künftige Forschung verwendet. Wie bereits erwähnt, ist es jedoch wichtig zu beachten, dass diese Variablen nicht diskret sind und wahrscheinlich miteinander interagieren. Dies wird in der Tabelle als Erinnerung daran vermerkt, dass die Klassifikationen etwas künstlich sind und dass die Anerkennung einer ganzheitlicheren Betrachtung wichtig ist.

Dies ist eindeutig nur eine Auswahl von Möglichkeiten für CSR-Forschung an Entwicklungs- und Schwellenländern. Die Forderungen nach mehr Arbeit an diesen Faktoren wurden seit Adams' ursprünglichem Aufruf (2002) fortgesetzt, aber es gibt noch große Möglichkeiten, unser Verständnis der CSR-Praxis in der ganzen Welt zu verbessern (Fifka 2013), wo ein Großteil der sozialen und ökologischen Schäden stattfindet.

Wichtig ist, dass forschung dieser Art transdisziplinär sein muss, da Perspektiven aus Bereichen wie Politikwissenschaft, Philosophie und Wirtschaft von wesentlicher Bedeutung sind. Nur mit vertieften, kontextualisierten Erkenntnissen können Verbesserungen der Art der CSR-Tätigkeit umgesetzt werden.

TRANSLATED VERSION: PORTUGUESE

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

VERSÃO TRADUZIDA: PORTUGUÊS

Aqui está uma tradução aproximada das ideias acima apresentadas. Isto foi feito para dar uma compreensão geral das ideias apresentadas no documento. Por favor, desculpe todos os erros gramaticais e não responsabilize os autores originais responsáveis por estes erros.

INTRODUÇÃO

Cada vez mais corporações em todo o mundo estão envolvidas em atividades de responsabilidade social corporativa e, como resultado, estão fornecendo mais informações sociais e ambientais ao público. A partir disso, a divulgação da RSE, ou relatório, tornou-se um dos principais campos de investigação por estudiosos contábeis (Deegan 2009; Mathews 1997; Inclinação 2001). Pesquisas que consideram tanto a atividade da RSE quanto os relatórios da RSE têm tradicionalmente focado em empresas em economias mais desenvolvidas, predominantemente nos EUA, Reino Unido, Austrália e Nova Zelândia (Burritt e Schaltegger 2010; Frost et al. 2005; Cinza 2006; Gurvitsh e Sidorova 2012; Othman e Ameer 2009; Patten 2002; Sahay 2004), mas recentemente tem havido um interesse crescente em entender o fenômeno nos

países em desenvolvimento, particularmente à medida que experimentam o crescimento e se movem em direção a uma orientação mais capitalista (Sumiani et al. 2007). Da pesquisa que existe, vários artigos sugerem que o "país" é um determinante para o envolvimento da RSE e para o nível de divulgação, mas não vão muito além.

Muitos dos estudos dos países em desenvolvimento, no entanto, escolhem um quadro para sua investigação com base naqueles que se mostraram significativos para explicar a divulgação em economias desenvolvidas e capitalistas. Ou seja, não conseguem investigar plenamente os fatores contextuais que influenciam as empresas e seus relatórios nos países que possuem um contexto social, político, legal e/ou cultural diferente.

Pode-se argumentar que isso é apropriado, pois muitas economias emergentes estão experimentando crescimento e caminhando para ter uma orientação mais baseada no mercado. No entanto, isso raramente é reconhecido ou questionado nestes artigos. No entanto, é razoável sugerir que esses fatores têm um efeito significativo na aplicabilidade de teorias como teoria das partes interessadas, teoria da legitimidade e teoria da responsabilização, que são comumente usadas para explicar o fenômeno da reportagem.

A maioria da população mundial vive em países em desenvolvimento e cada país experimenta suas próprias questões sociais, políticas e ambientais únicas (Nações Unidas 2013). Esses países estão em processo de industrialização e são frequentemente caracterizados por governos instáveis, níveis mais elevados de desemprego, capacidade tecnológica limitada, distribuição desigual de renda, abastecimento de água não confiável e fatores subutilizados de produção. Como resultado do rápido desenvolvimento industrial, são perseguidas políticas que visam atrair maior investimento estrangeiro, e os investidores estão frequentemente interessados em começar a se beneficiar de incentivos fiscais e mão-de-obra barata. Embora essas estratégias façam sentido econômico, elas têm efeitos sociais e ambientais adversos, incluindo o uso do trabalho infantil, salários baixos ou não pagos, oportunidades de carreira desiguais, preocupações com a saúde e segurança no trabalho e aumento da poluição.

Em uma revisão da literatura sobre determinantes da reportagem da RSE (Morhardt 2010), relata que a pesquisa sobre o impacto de diferentes variáveis em diferentes regiões é inconclusiva devido à falta de estudos suficientes. Fatores que podem influenciar as práticas de divulgação da RSE caem amplamente em internas e externas (Fifka 2013; Morhardt 2010), mas são comumente classificados ainda mais como (Adams 2002: p224):

- Características societárias, como tamanho, grupo da indústria, desempenho financeiro/econômico e volume de negociação de ações, preço e risco;
- Fatores contextuais gerais, como país de origem, tempo, eventos específicos, pressão da mídia, stakeholders e contexto social, político, cultural e econômico; E
- Fatores contextuais internos, incluindo diferentes aspectos da governança corporativa.

Embora os relatórios da RSE tenha sido estudado por um grande número de estudiosos, apenas alguns se enquadram na segunda das categorias acima, e consideram o contexto em detalhes. Isso é particularmente relevante quando se considera os países em desenvolvimento. Alguns artigos revisaram especificamente estudos sobre países em desenvolvimento. Por exemplo, (Belal e Momin 2009) categorizam o trabalho sobre países em desenvolvimento em três grupos: estudos do volume ou extensão da reportagem; estudos das percepções dos relatórios de RSE por gestores; e estudos sobre a percepção dos relatórios da RSE por partes interessadas. Em todos os estudos revisados há pouca discussão sobre o contexto, além de uma descrição do país, e nenhum pensamento real sobre as suposições teóricas que estão sendo feitas.

Este artigo apresenta uma discussão sobre as diferentes questões contextuais ou fatores que mostram alguma evidência ou potencial para influenciar a RSE e a reportagem nos países em desenvolvimento. Concentra-se em três questões específicas e fornece uma agenda de pesquisa para futura consideração da influência do contexto na pesquisa de relatórios da RSE. O papel está estruturado da seguinte forma. A próxima seção introduz alguns fatores contextuais amplos que justificam a consideração na literatura sobre a reportagem da RSE. Em seguida, são examinadas três questões contextuais específicas: o papel da ideologia política e da hegemonia; a influência dos entendimentos culturais; e o impacto do contexto econômico histórico. Finalmente, por meio da conclusão, são sugeridas algumas áreas recomendadas para novas pesquisas.

CONCLUSÃO

À medida que cada vez mais pesquisas sobre RSE nos países em desenvolvimento emergem na literatura acadêmica, é importante garantir que se considere adequadamente o contexto em que a pesquisa ocorre. O exame das práticas de relatórios de RSE e RSE sem contextualização poderia perpetuar entendimentos falhos que se baseiam em evidências de pesquisas no mundo desenvolvido. Diferentes ambientes políticos, sociais, culturais e econômicos impactam tanto no desenvolvimento das atividades de RSE quanto no impacto no valor dessas atividades para beneficiar a sociedade e o meio ambiente natural.

Uma agenda sugerida para pesquisas futuras, que considera o contexto mais profundo, inclui:

1. Consideração dos regimes ideológicos e hegemônicos e sua atitude em relação à RSE. Esta pesquisa consideraria potenciais impactos positivos e negativos do sistema político e de governança. Na China, por exemplo, o potencial da ideologia do Partido Comunista para aumentar a proteção ambiental e melhorar as condições sociais é vasto, e está começando a ser visto como um forte impacto no comportamento firme. O exame disso ao longo do tempo proporcionará uma contribuição importante para a compreensão do papel do governo além da análise mais comum da regulação da proteção ambiental.
2. Maior exame das variáveis socioculturais em diferentes países, além da análise de influência religiosa, e além do uso de Hofstede. Entende-se que os entendimentos de conceitos como a RSE em países da Ásia, do Oriente Médio e do subcontinente asiático diferem daqueles do Ocidente, por isso é importante compreender seu potencial para levar a melhores (piores) resultados da RSE. A variedade de variáveis que poderiam ser incluídas é vasta, mas algumas questões claramente importantes incluem: linguagem, secularismo, liberdade de imprensa, acesso à informação, homogeneidade de valores e atitudes, e a existência de uma figura nacional ou identidade.
3. Exame longitudinal do processo de desenvolvimento econômico. Países onde a economia está se desenvolvendo rapidamente, como a China e o Oriente Médio; e países onde o contexto econômico histórico difere drasticamente, como no Sri Lanka, onde a necessidade de desenvolvimento é suportada por conflitos, fornecem fundos ricos para considerar como a RSE está se desenvolvendo ao lado dos desenvolvimentos econômicos.

Não existe um quadro abrangente para examinar esses e outros fatores potenciais que influenciam os relatórios de RSE e da RSE nos países em desenvolvimento, mas a Tabela 1 tenta fornecer um esboço preliminar de alguns fatores que poderiam compor tal estrutura e ser usado para orientar pesquisas futuras. Como mencionado anteriormente, é importante notar, no entanto, que essas variáveis não são discretas e são susceptivelmente interagir entre si. Isso é notado na tabela como um lembrete de que as classificações são um pouco artificiais e que o reconhecimento de uma consideração mais holística é importante.

Estas são claramente apenas uma seleção de oportunidades para pesquisas de RSE sobre nações em desenvolvimento e economias emergentes. Os apelos por mais trabalho sobre esses fatores continuaram desde a chamada original de Adams (2002), mas ainda há um vasto escopo para melhorar nossa compreensão da prática da RSE em todo o mundo (Fifka 2013), onde grande parte dos danos sociais e ambientais está ocorrendo.

É importante ressaltar que pesquisas desse tipo devem ser transdisciplinares, pois são essenciais perspectivas de áreas como ciência política, filosofia e economia. Somente com entendimentos aprofundados e contextualizados podem ser implementadas melhorias na natureza da atividade de RSE.