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- a qualitative approach**

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Benefits and barriers of corporate social responsibility practices – a qualitative approach

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Abstract: Consumers and organisations are increasingly focusing their attention on corporate social responsibility (CSR) practices, which are an important aspect of corporate strategy. The contemporary corporate challenge is reflected in the articulation between social responsibility and sustainability through dynamic management capable of qualifying and strengthening the competitiveness of regional communities. While CSR is sometimes used as part of a differentiation strategy, this paper aims to examine how companies interpret CSR by analysing the benefits and barriers when implementing CSR practices. Empirical research was conducted through a qualitative analysis, using 23 semi-structured interviews to companies from different areas. The results indicate a significant convergence of opinions regarding the concept of CSR and its practices, as well as motivations and barriers, highlighting the importance of internal motivations. Internal and external resistance are the main obstacle, and the weak awareness of its commercial contributions and benefits is a critical obstruction to their implementation.

Keywords: corporate social responsibility; CSR; sustainability; CSR practices; benefits of CSR practices; barriers to CSR practices.

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1 Introduction

The debate on corporate social responsibility (CSR) dates back to the beginning of the 20th century (Carroll, 1979; Martínez et al., 2016), and has become a central concept in corporate management, mainly for companies with operations affected by globalisation and increased institutional ownership (Carroll, 2021; Deer and Zarestky, 2017; Lamberti and Lettieri, 2009; Suto and Takehara, 2016).

The concept of integrating social perspectives with corporate growth emerged from the fundamental principle that companies that acquire material and human resources from society should be required to give something back in return (Keinert, 2008; Lopatta et al., 2017). In recent years, the topic of CSR has emerged as an important discussion in academic and business research (Sharma, 2019). While the dimensions of CSR undergo continuous deliberation among researchers and economists, companies around the world face increasing pressures to be more socially vigilant and actively contribute to their local and global community (Fonseca et al., 2021; Li et al., 2021; Oliveira et al., 2021; Sanchez et al., 2021).

Organisations have responsibilities that go beyond their economic and financial goals, called social responsibilities. Organisations have not only economic contracts, but also a social commitment with society. This explains the social responsibilities of organisations to each of their stakeholder groups (Taştan and Davoudi, 2019).

The analysis of the literature shows that there is a focus on studies mainly addressing the quantitative analysis of the relationship between CSR and organisational financial success and performance (Aupperle et al., 1985; McGuire et al., 1988; Rowley and Berman, 2000; Stanwick and Stanwick, 2013), and there is notoriously non-unanimous empirical evidence. While some investigations point to the positive relationship between CSR and profitability, others suggest absence lack of any relationship. However, others studies analyse the influence of CSR practices on consumer behaviour (Carroll, 1991; Creyer and Ross, 1997; Ellen et al., 2000; Folkes and Kamins, 1999; Kolk, 2016; Marin et al., 2009; Mohr et al., 2001; Sen and Bhattacharya, 2001) and suggest that the benefits

associated with corporate philanthropic practices extend far beyond increased productivity and are also associated with positive affective, cognitive and behavioural responses (Falcão and Roseira, 2022).

Despite numerous efforts to reach a clear and impartial definition of CSR, there is still some confusion regarding its definition (Dahlsrud, 2008). However, in recent years, CSR has emerged as an important discussion in academic and business research, and the reasons why corporate organisations engage in CSR activities have caught the attention of researchers (Ferrell et al., 2016; Lopatta et al., 2017; Nevárez and Félix, 2019; Sharma, 2019).

When exploring the predictive contexts for the involvement of companies in socially responsible behaviours, it is pointed out that the economic conditions to which companies are exposed – economy, performance and level of competition – influence their likelihood of adopting a socially responsible stance. If, on the one hand, poor performance and the predominance of a weak economy reduce the likelihood of companies adopting CSR practices, on the other hand a moderate level of competition tends to drive the adoption of socially responsible corporate behaviours. However, as there are low and high levels of competition, organisational behaviour tends to prove to be less socially responsible (Campbell, 2007).

The definition of the dynamic concept of CSR must be the inevitable subordination to four central commitments:

- 1 legal responsibility
- 2 economic responsibility
- 3 ethical responsibility
- 4 voluntary responsibility (Carroll, 1991, 1999).

It is noted through the analysis of the different proposals for the definition of CSR that all of them converge and build organisational actions that go beyond the legally required norms regarding employees, society and the environment (Barnea and Rubin, 2010; O’Leary and Williams, 2006).

CSR must critically be understood as a phenomenon consisting of eight distinct but complementary dimensions:

- 1 the environmental dimension
- 2 the social dimension
- 3 the economic dimension
- 4 the stakeholder dimension
- 5 the legal dimension
- 6 the philanthropic dimension
- 7 the ethical dimension
- 8 the voluntary dimension, which simultaneously reflects, also, different levels of impact on business (Correia et al., 2015; Dahlsrud, 2008).

The philanthropic dimension is considered a form of manifestation of CSR that is fundamental in the promotion and strengthening of organisational legitimacy, reputation

and competitiveness (Carroll and Shabana, 2010; Crane et al., 2008; Sen and Bhattacharya, 2006), to the extent that it fosters the creation of ties that ensure the development of partnerships that allow thriving in the global market (Vujcic et al., 2002).

Table 1 Definitions of CSR

<i>Definition</i>	<i>Theoretical support</i>
CSR is defined as categories or levels of economic, legal, ethical and discretionary activities of a business entity, adapted to the values and expectations of society.	Carroll (1979), Sethi (1975)
CSR consists in voluntary integration by companies of environmental and social concerns in their business operations and in the relations with their interlocutors.	Comissão das Comunidades Europeias (2001)
CSR should be understood as a privileged instrument for sustainable, cohesive and environmentally friendly local development that promotes the emergence of socially responsible territorial units.	Santos (2002)
The construct of CSR describes the relationship between business and society in general. An exact definition of CSR is illusory, as beliefs and attitudes towards the nature of this association fluctuate depending on the relevant issues of everyday life.	Snider et al. (2003)
CSR is a commitment to improve the well-being of the community through discretionary business practices and contributions from corporate resources.	Kotler and Lee (2004)
CSR can be minimally understood as a consistent standard of private companies that do more than is required by applicable laws and regulations that govern the environment, the safety and health of workers and investments in the communities in which they operate.	Portney (2008)
CSR is a form of management that is defined by: the company's ethical and transparent relationship with the audiences it relates to; by establishing goals that are reconcilable with the sustainable development of society; by preserving environmental and cultural resources for future generations; by respecting diversity and promoting the reduction of social inequalities.	Harangozó and Zilahy (2015), Ortas et al. (2015)
CSR has been related to companies' reputation and can influence hiring opportunities, employee loyalty, and relationships with regulatory groups.	Ferrell et al. (2019)
CSR can address the latest social expectations of generating shared value as a main business objective, which can translate into practical implications if CSR is implemented with the aim of creating shared value.	Latapí Agudelo et al. (2019)

CSR consists of ethically voluntary behaviour that assumes the articulation of general social and environmental concerns with the business strategy, in an environment that goes beyond compliance with national and international legal standards (McIntosh et al., 2003). Contemporary communities are aware of the problematic social and environmental conditions experienced, which increases the need for transparent dissemination and communication of corporate conduct as organisations expand through the intra-community and external markets (Williams, 2003).

Melé (2009) presents some theories of social responsibility that provide elements for understanding the organisational dynamics at different levels of legal and fiscal commitment. The theory of shareholder value (TSV) is considered within the

instrumental theories of CSR and indicates that the sole responsibility of companies is to generate profits and increase the company's economic value. The theory of corporate social performance (CSP) argues that the company must address its economic and legal issues, as well as the social problems generated by them or other causes. The theory of stakeholders (TS) considers that every individual or group that has a relationship with the company is an agent that should be considered as a responsibility of the company. The theory of corporate citizenship (TCC) considers the company a citizen, a part of a community, with rights and obligations, since citizenship is the axis of the company's relations with its interested agents, and according to this theory, companies develop their creative capacity by adapting to social changes (Melé, 2009).

2 Theoretical context

2.1 Perceptions on CSR

According to Carroll and Shabana (2010), philanthropy is a corporate response to social expectations capable of reducing the social gap between organisations and society (Fombrun et al., 2000) by promoting its integration. Strategic philanthropy can be understood as a strategic tool that allows the company to respond to their needs and the needs of society (van Marrewijk, 2002), or a process through which contributions are used to simultaneously serve the interests of the business and beneficiary organisations (Šontaitė-Petkevičienė, 2015).

The success of corporate philanthropic social responsibility practices require a thoughtful and thorough marketing plan to maintain integrity between public communication and the ethical and legal motivations of CSR and ensure a positive and competitive image in the market (De Tienne and Lewis, 2005; Williams, 2003).

In addition to educating the consumer, marketing strategies should 'make the hidden benefits visible' to the practice of CSR, since there is a visible market segment that takes into account the level of a company's social responsibility in its purchasing and investment decisions (Andreasen, 1995; Mohr et al., 2001). Marketing persuasively encourages consumer beliefs regarding their ability to offer social and functional benefits to society. In this sense, the company aims to be perceived as an organisation that, in addition to serving its public, also cares for its consumers, ensuring an emotional positioning (Barrett et al., 2009; Sen and Bhattacharya, 2006; Wind and Mahajan, 2002).

The success of CSR practices is associated with an effective marketing strategy, benefiting not only large corporations, but also governments and nations (Sharma, 2019), which is why communications should be able to relate the product/service brand to a social identity that is reflected with the identity of their target audience (Becker-Olsen et al., 2006; Levy, 1999).

Corporate philanthropic practices can also be analysed based on a perspective of internal and/or external responsibilities. Regarding the internal corporate responsibility sphere, CSR practices that have a direct impact on the well-being of the companies' employees can promote a good working environment that will foster increasing productivity, reduce costly employee turnover and facilitate the recruitment of human resources given the companies' respectable corporate image in society (Fernandes et al., 2022; Portney, 2008). Within the scope of external responsibility, the company's concerns are related to the environment, endogenous development and local social

well-being, community participation, and human rights, among others (Comissão das Comunidades Europeias, 2001).

CSR actions enhance the sustainability of companies, as they become a link for the creation and/or development of social and economic, intangible, dynamic and qualified assets, contributing extensively to the distribution of goods and services and the creation of jobs, thus performing a fundamental and exclusive role in society (Martínez et al., 2016; Hillman and Keim, 2001; Santos, 2002). Workers are an important asset for a company and should receive special attention in terms of CSR (Bird et al., 2007; Mory et al., 2016). The modern workforce is self-conscious and is attracted to companies that are consistent with value systems and not just with economic expectations (Alonso-Almeida and Llach, 2019).

The practice of environmental marketing or green design immediately reflects the concern of companies in meeting the requirements and needs of their stakeholders by adhering to practices that go beyond legal obligations, aiming to position themselves as socially responsible in the consumer's mind (Portney, 2008).

According to Andreasen (1995), consumer behaviour can be analysed on the basis of four stages of change:

- 1 pre-contemplation
- 2 contemplation
- 3 action
- 4 maintenance.

The pre-contemplation stage encompasses all consumers who do not express any intention to base their purchasing behaviour on CSR practices. This group of consumers does not recognise the need to consider CSR in their choice of products and/or services, since they believe that the objective of companies is to make profits. As for the consumers included in the contemplation stage, although they consider CSR in relation to the purchase, in fact CSR is not reflected as a differentiating reason in their choice of products. The action stage brings together consumers that are aware of CSR problems and therefore take CSR into account in their purchasing decision-making, avoiding purchasing from organisations that are considered socially irresponsible. Finally, consumers who are committed to socially responsible behaviour are in the maintenance stage, i.e., these are consumers willing to change brands and/or pay a higher amount to obtain socially responsible products and/or services (Mohr et al., 2001).

In this sense, CSR practices are not only a concern for entities that follow the business to consumer (B2C) business model – that is, sales to the final consumer – but for all participants in the value chain, since companies also seek suppliers/distributors that adopt socially responsible practices. In fact, the concept and practices of CSR are transversal to the entire production chain, and it is critically important that raw materials and processes are framed by responsible practices that make the product 'green' (Portney, 2008).

The motivations underpinning corporate strategies of social responsibility can be reactive when resulting from the attempt to respond to the demands of customers, or to improve or regain their trust, or proactive, when companies act proactively in the creation of their public image and anticipate in an innovative way changes in the market (Commenne, 2006). It should also be emphasised that, in order to integrate the

understanding of CSR, the philanthropic actions of companies must be regular, internalised and incorporated into their global business strategy, otherwise they will disarticulate the mission, vision and positioning of the company and cease to reflect an effective commitment to the company's social responsibilities (Commenne, 2006).

2.2 *CSR benefits*

In order for the benefits of philanthropic actions to be reflected in a sustainable way in the company's image, brand and performance (Vujcic et al., 2002), it is imperative that they are perceived by the consumer as a corporate attitude carried out without commercial aims and for purely altruistic motivations.

The literature identifies several dimensions that can be considered benefits (Burke and Logsdon, 1996; Correia et al., 2015). We can identify five strategic dimensions that foster the understanding of value creation and the strategic benefits associated with CSR generated for companies:

- 1 the centrality of CSR programs that reflect the mission and values of the organisation and are able to drive the achievement of future economic benefits (profit)
- 2 specificity, i.e., the ability to internalise the benefits of a CSR program specifically for the company rather than for society at large
- 3 pro-activity in strategic planning, capable of identifying emerging trends (social, political, technological and economic), and generating opportunities
- 4 volunteering as a measure of community support, employees' increased loyalty and morale
- 5 visibility associated with the public recognition of a business in society.

All the strategic benefits deriving from each of the identified dimensions form the strategic CSR and culminate in the mutual creation of value for the company that is measurable in the long-term (Burke and Logsdon, 1996).

Philanthropic practices mutually benefit communities and organisations when there is a convergence of interests between the parties, resulting in economic and social gains (Vujcic et al., 2002).

While philanthropy is fundamentally carried out with the sole intention of providing for the well-being of the community without any consideration for financial, social or environmental return, CSR consists in a strategic action that is potentially motivated by social or fiscal return, with the aim of raising public awareness and transforming the social reality (Carroll and Shabana, 2010). In short, businesses and civil society as a whole will benefit from socially responsible behaviour (Ehie, 2016).

There are six benefits of CSR that encourage contemporary companies to implement philanthropic practices:

- 1 fostering the feeling of retribution/obligation/favour with customers, who will then respond with purchasing decisions
- 2 encouraging employee loyalty
- 3 attracting investors
- 4 promoting goodwill in society

- 5 improving the relationship with regulators
- 6 improve 'the bottom line', i.e., the company's expectations of generating financial results through consumer willingness to pay more for goods and/or services provided by companies with exemplary CSR practices (Portney, 2008).

It is also important to acknowledge that some difficulties arise, associated with these benefits, namely to transform CSR shares into profits for the entity, and actually practices do not always entail an associated medium or long-term return (Hillman and Keim, 2001; Portney, 2008).

The factors influencing CSR implementation are limited to innovation and technology development and political and market pressures. Despite the financial benefits, the brand, reputation and image, the construction of relationship networks, culture and organisational strategic direction reveal the main motivations behind CSR practices (Zhang et al., 2019). In this sense, Seidler (2016) states that CSR is a form of risk-averse behaviour, i.e., companies decide to be more socially responsible because it is more valuable for them to obtain more profits, even if potentially lower than usual, than the risk of losing their advantageous position by acting irresponsibly.

If CSR activities foster and solidify the organisational reputation necessary to attain commercial benefits, then CSR also contributes to the profitability of business activities (Du et al., 2010).

Regarding the social concern of companies, the main benefits associated with CSR practices are:

- 1 positive corporate reputation
- 2 retaining
- 3 attracting new human capital
- 4 increasing market value
- 5 gaining visibility
- 6 increasing corporate brand value
- 7 which is indispensable for promoting new products
- 8 conquering new markets and gaining competitive advantages (Bear et al., 2010; Dowling, 2006; Fombrun and Shanley, 1990; Gatewood et al., 1993; Hillman and Keim, 2001; Luo and Bhattacharya, 2013; Riordan et al., 1997).

Companies can make their competitive advantages sustainable over time by achieving and maintaining a positive social reputation through customer satisfaction, the creation of robust ties between stakeholders, marketing and citizenship programs (Bontis et al., 2007; Ellen et al., 2006; Gardberg and Fombrun, 2006; McCorkindale, 2008).

CSR initiatives will definitely influence consumer reactions to product characteristics and potentially increase consumer loyalty to the company, not only because the consumer develops a more positive image of the company, but also because they strongly identifies with the corporate actions and values, which denotes the convergence of company-consumer identities (Marin et al., 2009). Thus, consumers may react via preferential purchasing behaviours that benefit companies that ethically and proactively engage in CSR activities (Becker-Olsen et al., 2006; Levy, 1999).

Investing in CSR practices is not only a way to develop product and company differentiation at various levels, but also a strategy of promoting product innovation – purchasing products with socially responsible attributes – and process innovation via acquisition of socially responsible produced goods (McWilliams and Siegel, 2000). A strong link between research and development (R&D) activities, CSP and financial performance stands out; however, the relationship between short-term financial performance and the adoption of philanthropic practices is ambiguous, as there are studies in the literature where this relationship is positive (Posnikoff, 1997), negative (Wright and Ferris, 1997), or lacking any type of cause-effect relationship (McWilliams and Siegel, 2000; Teoh et al., 1999).

2.3 Difficulties/barriers to the implementation of CSR practices

Companies face pressure to differentiate themselves from other companies, while being equally pressured to work according to the same standards as other companies to be able to maintain their legitimacy (Pollach, 2015). In recent decades, shareholders, employees, unions, customers, suppliers, citizens, local communities and governments have been pushing for greater organisational commitment and responsibility (Martínez et al., 2016), due to circumstances such as:

- 1 the growing number of corporate tax abuses and opportunistic strategies in the financial arena (Sami et al., 2010)
- 2 growing social inequalities that are reflected in poverty, hunger or discrimination between countries (De Neve, 2009)
- 3 the level of power held by multinationals (Bouquet and Deutsch, 2008)
- 4 the environmental degradation imposed on the planet (Lindgreen et al., 2012).

Although corporate involvement in CSR activities encourages not only:

- 1 purchase
- 2 job search
- 3 investment in the company
- 4 a differentiating social image/identity
- 5 generating means to create intangible value to stakeholders and society, in reality their weak awareness of their commercial contributions and benefits is a critical hindrance to the implementation of CSR practices (Du et al., 2010).

Regarding the barriers associated with CSR actions, we can mention political and other factors related to the nature of companies and their industry, as well as the perspective of stakeholders (Zhang et al., 2019).

By analysing CSR based on maximising the company's value to stakeholders, a company's policy regarding CSR practices can create a conflict between different shareholders and materialise a new vision that is contrary to the assumptions that:

- 1 all shareholders share the same perspective on CSR
- 2 that philanthropic actions increase the company's value.

In this sense, agency conflicts arise, which can be evidenced in the reduction of shareholder value and managerial selfish behaviours (Barnea and Rubin, 2010).

The managerial decision-making process is constantly challenged by ethical issues regarding the relationship between business and society; but although the financial resources allocated to the investment of CSR practices constitute a barrier to CSR, such practices should be considered a means of attracting new and potential clients in international markets (De Tienne and Lewis, 2005; Faisal, 2010).

There are several challenges inherent in the construction of legitimacy and the management of reputation in the context of CSR (Pollach, 2015). Pollach (2015) concludes that gaining advantage by means of differentiating CSR activities requires resources that make competitive imitation difficult. Companies should promote the building of relationships within the organisation to accelerate the implementation of CSR ideas, create competitive networks for knowledge sharing with other companies, critically examine the organisation's culture and subcultures and optimise their CSR communication effectiveness (Pollach, 2015). Reaching an optimal level of investment in CSR will allow maximising profit and simultaneously meeting stakeholders' demands regarding CSR. This optimal level of investment in CSR should be weighed based on cost-benefit analysis: although CSR companies support higher costs compared to non-CSR companies, the profit margin will be the same, suggesting a neutral relationship between CSR and financial performance (McWilliams and Siegel, 2001).

Today, the transformation of a company into a socially responsible entity depends on its supply chain partners, as it is not the individual organisation that competes with the supply chains (Faisal, 2010). For an organisation to be seen as socially responsible by stakeholders, its supply chain partners must develop similar perspectives on the CSR philosophy (Faisal, 2010). In this sense, Faisal (2010) identifies 13 barriers that can hinder the process of building a socially responsible supply chain, as follows:

- 1 lack of commitment from the top management
- 2 lack of consumer concern regarding CSR
- 3 financial constraints
- 4 lack of concern for reputation
- 5 lack of awareness about what constitutes CSR
- 6 lack of strategic planning of CSR practices
- 7 reluctance of partners to implement CSR practices
- 8 lack of metrics to quantify the benefits of CSR
- 9 lack of benchmarking standards
- 10 cost-based relationships
- 11 lack of CSR surveillance mechanisms in supply chains
- 12 lack of government regulations and standards
- 13 lack of public media interest.

Supply chains that not only identify and communicate key issues and value factors, but also clearly prioritise social responsibility issues, can achieve competitive advantage.

Although philanthropic attitudes fluctuate between sectors, products and companies, the degree of CSR depends on the varying following factors: the size of the company, level of diversification, communication/marketing, sales, labour market conditions, the industry life cycle phase and R&D of companies (McWilliams and Siegel, 2001).

Previous research on the relationship between CSR and gender has focused on aspects of leadership (Marshall, 2007), ethical issues (Lämsä et al., 2008), employee commitment (Brammer et al., 2007), dissemination perceptions (Shauki, 2011), environmental strategies (Kassinis et al., 2016), and CSR initiatives related to gender equality (Maximiano, 2007). The results suggest that women value social and ethical issues in business more than men (Jones et al., 2017; Lämsä et al., 2008; Park et al., 2012; Peterson, 2004). Additionally, Bear et al. (2010) advocate that the number of women in managerial positions represents a positive relationship with the CSR strength ratings. This also implies that when women have a greater sensitivity to CSR, and opt for a participatory decision-making process, they benefit from the strength attributed to corporate philanthropic practices, since these practices meets community and stakeholder expectations – hence the number of women on managerial positions is positively associated with corporate reputation (Bear et al., 2010; Jones et al., 2017; Konrad et al., 2008; Williams, 2003).

While the primacy of the environment is paramount, the understanding of the ethical contents of CSR differs among stakeholders, hence the articulation between the three parties of employees, shareholders and society at large is keys to achieving success (Snider et al., 2003). While the company's employees' perceptions on CSR practices converge in the development of skills and competencies that foster their improvement and the continuous improvement of organisations, the confidence of shareholders gained through communication is realised, as well as the added value of assets via the sale of high quality products. Society at large general is the third part, comprising regional, national and international communities. At the regional level, the perception on CSR suggests improving the environment where the community works and lives. At the national level, organisations strive to promote interests associated with emergencies or specific needs. Finally, at the international level, organisations strive to contribute to the quality of life of the population, taking advantage of the associated sales opportunities (Snider et al., 2003).

3 Methodology

This study is a qualitative study that aims to determine the main benefits and difficulties associated with CSR practices. The sampling technique is non-random and intentional and consists of 23 companies, whose selection was based on the following criteria:

- 1 the business sector
- 2 the Portuguese classification of economic activities (CAE)
- 3 the number of employees (see Table 2).

Table 2 Sample representation

<i>Company</i>	<i>Business sector</i>	<i>CAE</i>	<i>Number of employees</i>
1	Restoration	5301	11
2	Rehabilitation engineering and electrical installations	43210	64
3	Slaughter of animals and sales centre for new and used parts	45320	12
4	Civil protection area, rescue of people and goods	84250	350
5	Technological development, software development	6202	280
6	Provision of health services	86210	28
7	Wealth management and real estate	68322	17
8	Services provided to other companies	82990	42
9	Production and commercialisation of footwear and other items	15201	40
10	Community pharmacy	47730	5
11	Manufacture of hydrophilic cotton	21202	73
12	Logistics and distribution	46390	750
13	Marketing of beauty and physical wellness-related products	47750	875
14	Distribution and marketing of automatic coding with industrial mobility products and labels	47410i	52
15	Dentistry and odontology activities	86230	30
16	Agricultural activities	11021	45
17	Leather and tanneries	46240	15
18	Restaurants without table service	56103	50
19	Retail	47784	272
20	Funeral industry	96030	305
21	Food trade	472	50
22	Cosmetics and hygiene products	47750	4
23	Other unspecified human health activities	86906	1

Table 2 presents a general characterisation of the interviewed companies. The analysis shows a great diversity of companies regarding their size (according to the number of employees) and business sector. Regarding size, there are small companies (e.g., companies 1, 3, 6 or 7), medium-sized companies (e.g., companies 2, 11 or 14), and large companies (e.g., companies 4, 5, 12 or 13). Regarding the business sector, it can be observed that our sample includes primary-sector companies (e.g., company 16), secondary-sector companies (e.g., companies 9 and 10), and tertiary-sector companies (e.g., companies 1 and 8).

The data collection was based on a previously established interview script. As this is a qualitative analysis, the NVivo software was used to process the data that emerged from the interviews, which entailed a transcription process; the software allowed a systematic content analysis, quantified the occurrence of certain words or similar ideas and

subsequently grouped (homogenised) to allow making inferences and interpretations. The large amount of information collected had to be reduced to allow analysing the data.

4 Presentation and discussion of results

4.1 Definition of social responsibility

Table 3 presents some of the most relevant definitions of social responsibility provided by the companies under study. Although every definition is different, there is a remarkable convergence, as all respondents agree that CSR is about playing a role that goes beyond the obligations of companies, thus corroborating Portney's (2008) research, which defines social responsibility as a coherent standard of private companies that do more than is mandatory by applicable laws and regulations.

All these CSR definitions converge and build on the practice of organisational actions that go beyond the legally required norms. According to one of the definitions, CSR is "everything an organization does with the aim of supporting or helping a greater cause for the benefit of society at large without benefiting from monetary or any other kind of advantages from the state" (Interview 6), which clearly validates some of the studies in the extant literature (Barnea and Rubin, 2010; O'Leary and Williams, 2006). Additionally, it is noted that most of the interviewed companies consider social responsibility as "everything that companies should do for their employees, the environment and the community" (Interview 8), i.e., CSR consists of "all the procedures that the company can do to improve the community on a voluntary basis" (Interview 12). These perspectives demonstrate the current concern of companies to actively contribute to the local and global community, which again does corroborate the literature (Fonseca et al., 2021; Li et al., 2021; Sanchez et al., 2021). These definitions also refer to aspects such as the legal, ethical, social and environmental dimensions, since CSR "ranges from ensuring the sustainability of future generations, to taking care of resources that are scarce, seeking solutions for the green economy, creating circular economy opportunities as often as possible, fostering more justice, looking at society as a whole and especially at those who are most in need" (Interview 2), which equally corroborates the literature (Correia et al., 2015; Dahlsrud, 2008).

4.2 Social responsibility practices

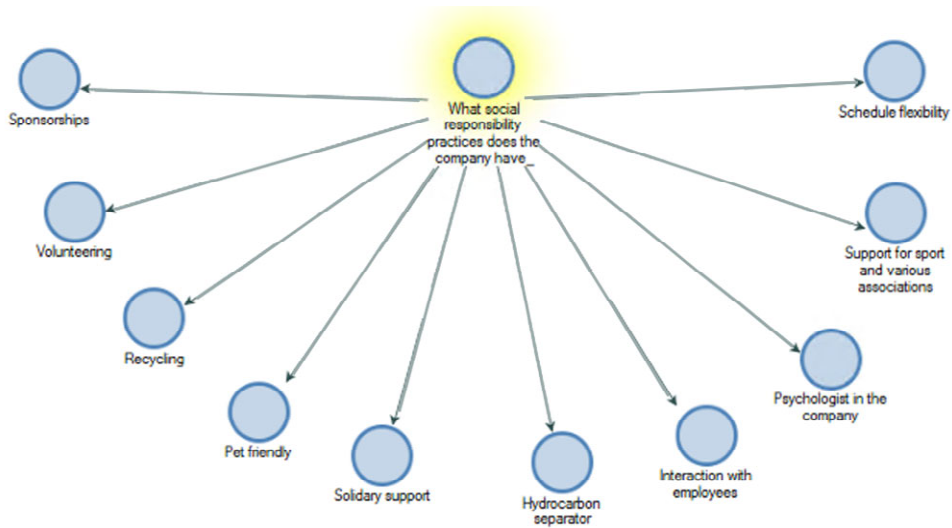
The interviews allow perceiving that companies consider CSR throughout the distribution chain, looking for "certified suppliers who already know that environmental practices are being met" (Interview 10). This perspective corroborates the extant literature that mentions that CSR practices are not only a concern for entities that follow the B2C business model – i.e., from sales to the final consumer – but for all participants in the value chain, since companies also seek suppliers/distributors that are guided by socially responsible practices (Portney, 2008).

Table 3 Some definitions of social responsibility by the companies under study

<i>Company</i>	<i>Definitions of social responsibility provided by companies</i>
1	"As a company, we have a fundamental role in going beyond our obligations to improve the conditions of employees, the environment and society in general."
2	"For us, social responsibility is to have a value proposition that goes beyond capital income. It ranges from ensuring sustainability for future generations, to caring for resources that are scarce, seeking green economy solutions, creating circular economy situations, creating more justice and looking at society as a whole."
3	"I understand social responsibility as everything a company can do for the benefit of society and the environment on a voluntary basis. Either within the organization, with our employees, or in the community outside."
6	"In my view, social responsibility is everything that an organization does with the aim of supporting or helping a greater cause for the benefit of society without receiving a monetary compensation or any other type of advantage from the state."
7	"In a simple and objective way, social responsibility includes voluntary actions that the organization adopts to promote the well-being of its public, both internal and external."
8	"Social responsibility is about what companies should do for their employees, for the environment and for the community."
9	"When I hear about social responsibility, I immediately think of everything that involves the organization and what it does for society, both internally and externally. It's everything that a company has to offer (...) that contributes to the happiness and well-being of the general population. (...) In a single word, I could tell you that social responsibility is, above all, commitment."
12	"Social responsibility (...) is difficult to define (...). Perhaps it is all the procedures that the company can do to improve the community, on a voluntary basis."
17	"Social responsibility is the concern of the company for the outside world, which can be legal, social, environmental (...)."
19	"CSR is based on the principle that business activity includes a series of commitments to the entire production chain, incorporating clients, employees, suppliers, communities, the environment and society. CSR comprises the impact of the company's actions in three areas, economic, social and environmental, with the main objective of achieving sustainable development."
20	"CSR has two dimensions: internal and external. Internally, socially responsible practices are related to the management of human resources, health and safety at work, the management of environmental impact and natural resources, in addition to socially required legal issues. In its external aspect, CSR is materialized in the network of relationships with interested parties, such as the community, clients, suppliers, shareholders and investors, in compliance with the universal human rights, in the global management of the environment, as well as in responsible social practices that do not compromise future generations."
22	"We believe that CSR should be directly linked to the company's strategy, and should be part of our guidelines. For us, social responsibility refers to the fact that the company gets involved with the community, contributing in one way or another to its satisfaction, without the need for laws that require us to perform social acts."
23	"It is everything that a company does that is not geared towards generating profit; it is what a company or person does for the good of society, whether at the level of the environment or at the level of people's physical and psychological well-being."

We can see from Figure 1 that all companies under study take into account the social aspects (including the community and even the work environment itself), environmental issues (through the separation of waste and recycling), and the creation of internal programs such as socialising, where contact with employees is valued and conducive to creating a productive work environment. These aspects are in line with the literature, which defines CSR as a privileged instrument for sustainable, cohesive and environmentally friendly local development, promoting the emergence of socially responsible territorial units (Bhattacharya et al., 2009; Du et al., 2010; Mohammed and Al-Swidi, 2019).

Figure 1 Social responsibility practices (see online version for colours)



The primacy assigned to the company's employees through practices such as flexible working hours, socialising, the existence of in company psychologists, volunteer programs, among others, reinforces the extant literature (Choi and Yu, 2014; Govindasamy and Suresh, 2017) that mentions workers as a paramount asset for a company, and therefore should receive special attention in terms of CSR. Additionally, Alonso-Almeida and Llach (2019) state that the modern workforce is self-conscious and is attracted to companies that are consistent with value systems rather than just with economic expectations, which can be a motivating factor in implementing this type of practice in companies. According to Commenne (2006), it can also be considered a proactive motivation, since companies act proactively in creating their image, anticipating in an innovative way the market changes.

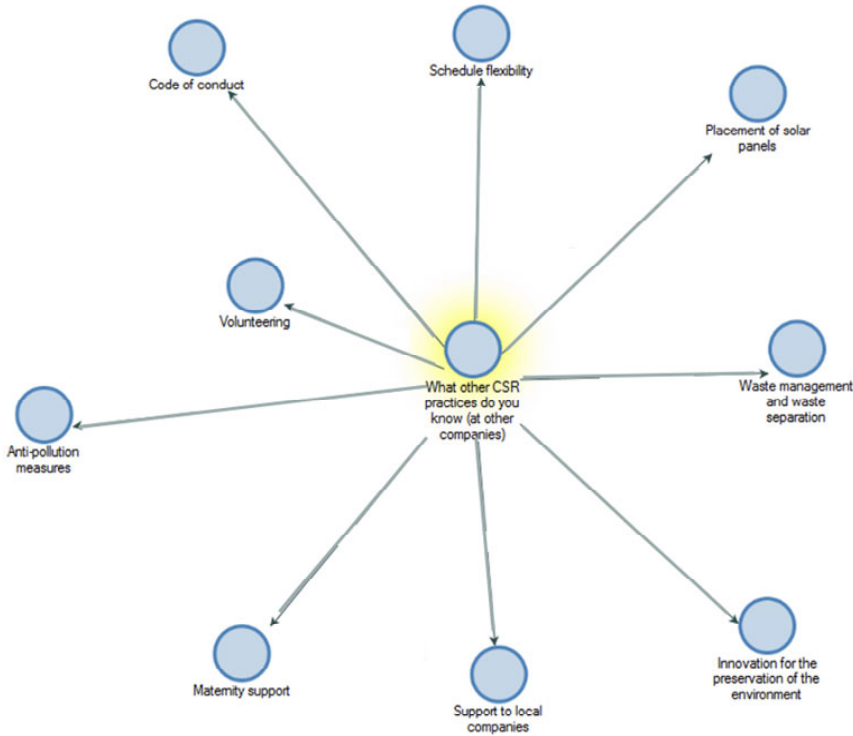
4.3 Other CSR practices

A great diversity of answers to this question is observed, highlighting once again the social, environmental and ethical aspects, contributing to the dynamic concept of CSR advocated by Carroll (1991, 1999).

It should be noted from Figure 2 that some companies failed to identify other social responsibility practices, and justified themselves by stating that "we are not attentive to

competition; we will see what the competition is doing, but in a very superficial way. We are leaders, not followers (...)" (Interview 5); still others had some difficulty in identifying specific practices due to a lack of understanding of the issue, although they had knowledge of the existence of these same practices by other companies.

Figure 2 Other CSR practices (in other companies) (see online version for colours)



Most of the interviewees identify environmental issues as the main social responsibility practices adopted by other companies. Aspects such as using electronic invoices contributing to reduce paper use are listed, as well as materials reuse and recycling, fostering the circular economy, opting for solar panels, waste management and waste separation, all of which is clearly apparent in the following statements from the interviews: "What I hear most is about reducing the impact on the environment, with companies trying to reduce the impact of their activities on ecosystems" (Interview 6); or "Nowadays, thanks to major issues that have become increasingly relevant, companies are focusing their CSR efforts on (...) innovating to preserve the environment" (Interview 19). This can also be understood as environmental marketing, reflecting the companies' efforts in meeting their stakeholders' requirements and needs by adhering to practices that go beyond legal obligations, aiming to position themselves as socially responsible in the consumer's mind (Portney, 2008).

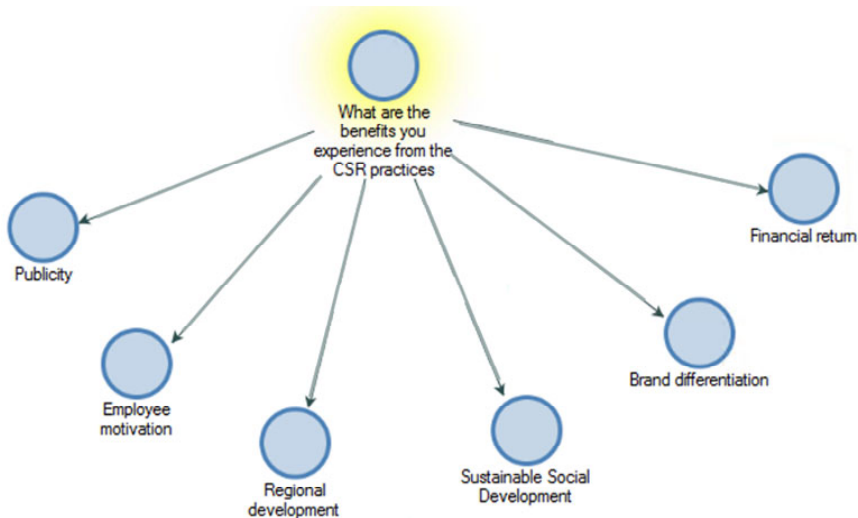
Regarding ethical issues, factors such as the ethical treatment given to employees are listed: "First there is the voluntary work that many companies do, and then there is mitigation of the environmental impact, and the ethical treatment of employees" (Interview 9). Finally, regarding social issues, the following aspects are mentioned:

volunteering actions, maternity support, working hour flexibility, and support to local businesses, among others, which consolidates the understanding of CSR as a strategic tool that allows companies to respond to their needs and the needs of society (van Marrewijk, 2002).

4.4 Benefits from CSR practices

Regarding this issue, one of the benefits pointed out by Portney (2008) can be clearly seen in Figure 3: increased worker loyalty and motivation. Companies believe that CSR practices make “work teams more motivated, given that the recognition of work/skills fosters a more harmonious work environment” (Interview 8), and that by “feeling more accomplished and motivated by helping” (Interview 20) workers display greater loyalty to their company, which subsequently will positively influence the company’s image. Once again, workers are considered a critically important asset for the company (Bird et al., 2007; Mory et al., 2016; Suto and Takehara, 2016).

Figure 3 Benefits from CSR practices (see online version for colours)



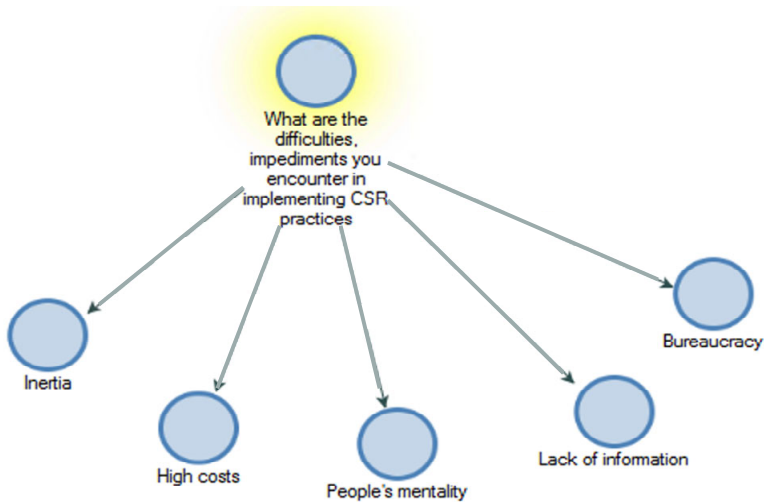
Two other benefits mentioned by companies are advertising and brand awareness (Bear et al., 2010; Gatewood et al., 1993; Hillman and Keim, 2001; Luo and Bhattacharya, 2013), given that companies achieve sustainable competitive advantages in the long haul by acquiring positive social reputation through customer satisfaction, the creation of robust ties between stakeholders, marketing and citizenship programs (Bontis et al., 2007; Ellen et al., 2006; Gardberg and Fombrun, 2006; McCorkindale, 2008). CSR initiatives will influence consumer reactions to product characteristics and so potentially increase consumer loyalty to the company, not only because consumers develop a more positive image of the company, but also because they strongly identify with such corporate actions and values, which denotes the convergence of company-consumer identities (Marin et al., 2009). Therefore, consumers may react by adopting preferential purchasing behaviours that benefit companies that are ethically and proactively engaged in implementing CSR activities (Becker-Olsen et al., 2006; Levy, 1999).

Finally, two other benefits were mentioned, namely sustainable social development and regional development, again corroborating the extant literature (McWilliams and Siegel, 2000) that found that investing in CSR practices is not only a way to develop product and company differentiation at various levels, but also to promote product innovation (purchasing products with socially responsible attributes) and process innovation (acquisition of socially responsible goods).

4.5 Difficulties/barriers to the implementation of CSR practices

According to Figure 4, too little transparency, too much bureaucracy and lack of information are the difficulties most mentioned by the companies. This corroborates the findings by Sami et al. (2010), who stated that the growing number of corporate tax abuses and opportunistic strategies in the financial arena are some of the impediments faced by companies when implementing CSR practices.

Figure 4 Difficulties/impediments to implementing CSR practices (see online version for colours)



Another difficulty regards people's mentality, thus confirming the research by Du et al. (2010): although corporate involvement in CSR activities encourages not only:

- 1 purchase
- 2 job search
- 3 investment in the company
- 4 a differentiating social image/identity
- 5 a means of creating intangible value to stakeholders and society, in fact the weak awareness of their commercial contributions and benefits is a critical impediment to the implementation of CSR practices.

High costs are another major impediment, given that CSR companies incur higher costs compared to non-CSR companies, although the profit margin will remain the same

(McWilliams and Siegel, 2001). It is also noteworthy that some companies are unaware of CSR difficulties, while others have not identified any difficulties.

4.6 Implications

The results of this study provide some academic implications. First, previous studies on CSR focus mainly on quantitative analyses, often failing to provide a more assertive reality about what is being studied. In this sense, this study contributes to the literature on CSR by addressing the limitations of quantitative studies, allowing perceiving opinions, feelings and experiences, capturing these variables to analyse the benefits and barriers experienced by real companies when implementing CSR practices. Secondly, we demonstrate that low transparency, high bureaucracy and lack of information have a strong negative impact on the implementation of CSR practices. This is in line with the literature, which highlights the barriers that companies face when adopting CSR practices.

Considering all the information that was collected and analysed, we identify a set of suggestions that can possibly be replicated in different areas:

- providing support tools for companies interested in developing CSR practices (e.g., professional associations or public policies)
- making the implementation of CSR processes less bureaucratic (e.g., companies that have met previously CSR criteria can be exempted from certain bureaucratic requirements)
- making the implementation of CSR processes more transparent, possibly through traceability
- working internal and external CSR awareness (e.g., professional associations or public policies).

5 Conclusions

The concept of integrating social perspectives into corporate growth emerged from the fundamental principle that companies that acquire material and human resources from society should be obliged to give something back in return (Lopatta et al., 2017).

The increasing complexity and turbulence of the current environment causes companies to develop competitive management models that aim not only to achieve profit margins in the short-term, but also to meet the balanced expectations of society and the different stakeholders involved in its long-term activities (Martínez et al., 2016; Escamilla Solano et al., 2016).

The scientific literature suggests that CSR actions enhance the sustainability of companies, as they become a link for the creation and/or development of social and economic, intangible, dynamic and qualified assets, extensively contributing to the distribution of goods and services and the creation of jobs, thus performing a fundamental and exclusive role in society. According to the literature, the definition of the dynamic concept of CSR must constitute the inevitable subordination of four fundamental commitments: legal responsibility, economic responsibility, ethical responsibility and voluntary responsibility.

Based on a global analysis, this study allowed us to conclude that socially responsible companies interpret the theme in different ways (Dahlsrud, 2008), which does not necessarily create a divergence in the way the same organisations implement it.

However, through the analysis of the various proposals for the definition of CSR, it is noted that all of them converge and build on the practice of organisational actions, which go beyond the legally required norms, developed in relation to employees, society and the environment, as corroborated by Barnea and Rubin (2010) and O'Leary and Williams (2006).

The interviews allow perceiving that the companies themselves consider CSR throughout the distribution chain when looking for 'certified suppliers', who are already implementing environmental practices, corroborating the findings by Portney (2008).

All companies take into account both social and environmental aspects, as well as the creation of internal programs, such as socialising, where contact with employees is valued and conducive to creating a productive work environment.

The primacy assigned to employees is remarkable, which reinforces the findings advocated in the literature (Bird et al., 2007; Mory et al., 2016) that workers are an important asset for a company and therefore should receive special attention in terms of CSR.

Regarding the benefits arising from social practices, the one pointed out by Portney (2008) stands out – increased worker loyalty and motivation. Advertising and brand awareness are two other benefits mentioned by companies, which corroborates the findings by Bear et al. (2010), Dowling (2006), Fombrun and Shanley (1990), Gatewood et al. (1993), Hillman and Keim (2001), Luo and Bhattacharya (2013) and Riordan et al. (1997).

Too little transparency, too much bureaucracy and lack of information are the difficulties most often mentioned by the companies under study. Another difficulty is people's mentality, confirming the findings by Du et al. (2010) that although corporate involvement in CSR activities encourages not only:

- 1 purchase
- 2 job search
- 3 investment in the company
- 4 a differentiating social image/identity
- 5 a means of creating intangible value to stakeholders and society, in fact the weak awareness of their commercial contributions and benefits is a critical impediment to the implementation of CSR practices.

High costs incurred are another major impediment, corroborating the research by McWilliams and Siegel (2001), who argues that CSR companies support higher costs compared to non-CSR companies, although the profit margin will remain the same.

In terms of limitations, we can mention the size of the sample. The non-probabilistic nature of the sample entails that the results obtained with statistical precision cannot be generalised beyond the selected group, i.e., the sample is unrepresentative, although this is not the main objective when conducting a qualitative study.

In addition to using a larger sample, it is suggested that the analysis be complemented with the introduction of quantitative metrics to be able to generalise the results.

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