

CERTIFICATION OF CORPORATE SOCIAL RESPONSIBILITY IN EU AND CHINA

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Abstract

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Corporate social responsibility is reflected in environmental, social, economic, stakeholder and voluntariness dimensions. It had become an important topic for European agenda where CSR is considered as a concept whereby companies integrate social and environmental concerns in their business operations and interact with stakeholders on a voluntary basis. In general, it is the responsibility of enterprises for their impact on society. CSR and its certification is important not only for EU but also for out-European business partners such as China. This paper is focused on EU agenda related to CSR, certification, SA8000 standard and the case study of China in relation to SA8000. The results show that the interest in obtaining of SA8000 certificate has risen up to 3231 companies in 2013. European certified companies are represented by 1583 in 2013. The most developing regions in terms of SA8000 certification are Europe and Central Asia, resp. Europe, South Asia and East Asia and the Pacific. In Europe, the most SA8000 certified country is Italy with one third of certifications from the whole world. From out-European countries leading role is taken by India and China. China is the world biggest exporter in the apparel branch which has also the highest number of SA8000 certified companies.

Keywords: CSR, corporate social responsibility, certification, SA 8000, China, competitiveness

INTRODUCTION

“Corporate social responsibility (CSR) has gone mainstream; an increasing number of companies are realizing not only that CSR is their franchise to operate sustainably but also that their ability to establish trust with a new generation of consumers and citizens depend on how the company is perceived as an actor in society” (Louche, Idowu, Filho, 2010).

Corporate social responsibility allows to take advantage of fast changing societal expectations and operating conditions, but it requires engagement with internal and external stakeholders. It can drive the development of new markets and create opportunities for growth. Enterprises can build long-term employee, consumer and citizen trust as a basis for sustainable business models by addressing their social responsibility.

CSR is an important topic on European agenda since the 1990s. The European Commission has defined Corporate Social Responsibility (CSR) as

“a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”. (European Commission, 2001/366) The EU turning point action in the field of CSR was the adoption of the Lisbon strategy in March 2000, which aimed to transform the EU by 2010 the most competitive and dynamic economy, capable of sustainable economic growth with more jobs and greater social cohesion. Existing EU and national regulatory frameworks cover many issues related to CSR (environmental protection, health and safety, employment practices) as there is no uniform legislation on CSR at the EU level. The European Commission is aware of the fact that a strategic approach to CSR is increasingly important to the competitiveness of enterprises which could bring benefits in terms of risk management, cost savings, access to capital, customer relationships, human resource management and innovation capacity.

MATERIALS AND METHODS

This paper is based on relevant analytical studies and analysis of data available for the corporate social responsibility, esp. for its standardization and certification. The focus was on academic papers and EU policy papers, followed by guidelines for certification, namely SA8000. The list of companies certified for SA8000 was analysed by using pivot tables which are suitable for analysis and sorting large amounts of data. In the text presented, it concerns the analysis based on the country, years, area of business and other characteristics. This list is available on-line by Social Accountability International (SA8000, 2008). Our focus was on countries with the highest number of certified companies with specific attention given to China. The aim of this paper is to describe EU current developments related to CSR, the certification process of SA8000, to analyze the list of companies in China with SA8000 according to sectors and to suggest the reasons for decrease or increase of demand for CSR certification or activities in China.

RESULTS AND DISCUSSION

European Agenda on CSR

Many companies in the EU have not yet fully integrated social and environmental concerns into their operations and core strategy. Accusations persist of the involvement of a small minority of European enterprises in human rights harm and failure to respect core labour standards. Only 15 out of 27 EU Member States have national policy frameworks to promote CSR (European Commission, 2011a). Namely, six countries in EU have National CSR Strategy and Action Plan – Belgium, Bulgaria, Denmark, Germany, Netherlands and Hungary. France, Ireland and Luxembourg have integrated CSR into the National Sustainable Development Strategy. Poland and partly Portugal have integrated CSR into another National Strategy. Finland, Spain, Sweden and UK used other possibilities to include CSR – such as CSR supporting framework and partnership. Other countries are under development in terms of CSR National Strategy – Austria, Cyprus, Estonia, Lithuania, Malta, Slovakia and Czech Republic (Martinuzzi, Krumay, Pisano, 2011). The corporate social responsibility is important not only for EU countries but also for out-European countries, such as China with increasing EU business cooperation.

In the Europe 2020 Strategy, the Commission made a commitment to renew the EU strategy to promote Corporate Social Responsibility. In its 2010 communication on industrial policy the Commission promised to put forward a new policy proposal on CSR: Integrated Industrial Policy for the Globalisation Era. In the Single Market Act it proposed to adopt a new communication on CSR by the end of 2011 which was followed by

A renewed EU strategy 2011-14 for Corporate Social Responsibility (European Commission, 2011b/206, 681).

Among indicators of progress European Commission included: “1) The number of EU enterprises that have signed up to the ten CSR principles of the United Nations Global Compact has risen from 600 in 2006 to over 1900 in 2011,... 3) The number of EU companies signing transnational company agreements with global or European workers’ organisations, covering issues such as labour standards, rose from 79 in 2006 to over 140 in 2011,... 4) The Business Social Compliance Initiative, a European, business-driven initiative for companies to improve working conditions in their supply-chains, has increased its membership from 69 in 2007 to over 700 in 2011...” (European Commission, 2011c/681).

According to the Commission and its guidelines, CSR covers: “...human rights, labour and employment practices (such as training, diversity, gender equality and employee health and well-being), environmental issues (such as biodiversity, climate change, resource efficiency, life-cycle assessment and pollution prevention), and combating bribery and corruption. Community involvement and development, the integration of disabled persons, and consumer interests, including privacy, are also part of the CSR agenda. The promotion of social and environmental responsibility through the supply-chain, and the disclosure of non-financial information, are recognized as important cross-cutting issues. The Commission has adopted a communication on EU policies and volunteering in which it acknowledges employee volunteering as an expression of CSR. In addition, the Commission promotes the three principles of good tax governance – namely transparency, exchange of information and fair tax competition – in relations between states. Enterprises are encouraged, where appropriate, also to work towards the implementation of these principles” (European Commission, 2011d/568).

The Commission puts forward a new definition of CSR as “the responsibility of enterprises for their impacts on society”. To meet this responsibility it is needed to respect applicable legislation and collective agreements between social partners. Enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders, with the aim to maximize the creation of shared value for their owners and/or shareholders and for their other stakeholders and society at large. Furthermore, they should identify, prevent and mitigate their possible adverse impacts (European Commission, 2011e/681).

Research Focus on CSR

According to Dahlsrud (2006), CSR definitions are actually referring to five dimensions: environmental,

social, economic, stakeholder and voluntariness dimension. He argues that CSR definitions are describing a phenomenon, but „fail to present any guidance on how to manage the challenges within this phenomenon ... the challenge for business is not so much to define CSR, as it is to understand how CSR is socially constructed in a specific context and how to take this into account when business strategies are developed.“ Other authors (Benabou, Tirole, 2009) argue that there are three possible understandings of CSR: “the adoption of a more long-term perspective, the delegated exercise of philanthropy on behalf of stakeholders, and insider-initiated corporate philanthropy.“ The latter two understandings are built on individual social responsibility which can be motivated together with CSR by intrinsic altruism, material incentives (law, taxes) and social or self-esteem concerns.

As Kotler and Lee stress, the CSR has been currently a subject of fast developments: “In the last decade, directional signals point to increased corporate giving, increased corporate reporting on social responsibility initiatives, the establishment of a corporate social norm to do good, and an apparent transition from giving as an obligation to giving as a strategy” (Kotler, Lee, 2005). Lyon and Maxwell (2007) suggest that on one side there are market forces, which are growing in importance, including “win/win opportunities to cut costs by improving the efficiency of resource use, a growing tide of green consumers who are willing to pay extra for environmentally-friendly products, labour market advantages with employees who have green preferences and a reduced cost of capital from green investors.“ Not surprisingly, authors stress the greenwashing aspect of CSR which contains activities with environmental benefits while at the same time suppressing information about environmental harms. On the other side there are political forces, often strongest drivers for environmental CSR, which can take a form of regulatory threats, enforcement pressures or boycott threats from non/governmental organizations. Corporate CSR is likely to be socially beneficial if it is a substitute for government regulation (Lyon, Maxwell, 2007).

The importance of CSR concept for society, regulatory measures, implementation guidelines as well as volunteering dimension has been already mentioned by many authors (Husted, Allen, 2006;

Dytrt *et al.*, 2006; Kuldová, 2010, 2012; Pavlík, Bělčík *et al.*, 2010; Abramuszkinova, 2012, 2013; Kunz, 2012). The research shows that companies which participate in CSR activities have experienced a range of benefits including the following: increased sales and market share, strengthened brand positioning, enhanced corporate image and clout, increased ability to attract, motivate and retain employees, decreased operating costs and increased appeal to investors and financial analysts. (Kotler, Lee, 2005) CSR activities are beneficial also to government, local community, society and environment. They can accelerate microeconomic sustainable growth, change habits, improve quality of life, create employment and wealth with special focus on waste management, balanced ecosystem and green and clean environment (Urip, 2010).

Certification of CSR

Corporate social responsibility standards are voluntary by nature and could be considered as a “soft law” activities. As Rasche (2010) argues, CSR standards can fill in governance gaps for which a “hard law” does not exist or is weakly enforced (e.g. working conditions in global supply chains). Adherence of standards is ensured by the implementing corporation or by independent institutions, auditing bodies. Some standards assure mechanisms for doing CSR, such as SA8000.

There are several certifications, standards or norms related to CSR. These are mainly SA 8000, ISO 26000, ISO 9001, ISO 9004, ISO 9000, ISO 14001, ISO 14004 etc. For companies seeking a formal approach to CSR, especially large companies, authoritative guidance is provided by internationally recognised principles and guidelines, in particular the recently updated OECD Guidelines for Multinational Enterprises, the ten principles of the United Nations Global Compact, the ISO 26000 Guidance Standard on Social Responsibility, the ILO Tri-partite Declaration of Principles Concerning Multinational Enterprises and Social Policy, and the United Nations Guiding Principles on Business and Human Rights. The standard ISO26000 and a certificate SA8000 suit the best for CSR company evaluation or development as they cover economic, social and environmental areas as is shown in the Tab. I (Kašparová, Kunz, 2013).

I: Selected standards for CSR

Standard	Economic sphere	Social sphere	Environmental sphere
ISO 26000	X	X	X
SA8000	X	X	X
ISO 9001	X		
ISO 9004	X	X	
ISO 14001			X
ISO 14004			X

Source: Pavlík, M., Bělčík, M., 2010, authors' modification

Internationally recognized reference norm for the field of social responsibility is standard SA8000. "SA8000 standard is used for certification for an independent assessment of the organization's ability to perform the requirements, for assessment of the customers, for fulfilling the requirements of the regulation, organization's own requirements established for the field of the working environment within the effective functioning of all processes and incessant improvement of the management system." (Ekvalita.cz, 2014) SA8000 is the first social accountability standard for retailers, brand companies, suppliers and other organisations which is focused also to their global supply chain.

SA8000 certification is available through an extensive network IQNet involving fifty countries. „SA8000 standard is based on international standards relating to working conditions, which are contained in International Labour Organization convention, in Universal Declaration of Human Rights and Convention of the Rights of the Child. Main focus of standard SA8000 is aimed at improving conditions around the world“ (CQS, 2014). Standard SA8000 was issued by international nongovernmental organization Social Accountability International (SAI) from New York. Social Accountability International grants permission to certification bodies, which also carry out audits in accordance with SA8000 standard. SA 8000 certification can be, after the compliance with requirements of international standard SA8000, issued only by independent certification body credited by SAI. The norm allows to develop, maintain and enforce the policy and procedures of social responsibility in nine areas: working hours, health and safety, prevention of discrimination, work of children and adolescents, forced labour, freedom of association, restriction of disciplinary practices, remuneration to meet basic needs and to control system for continuous improvement (Ekvalita.cz, 2014).

Corporations can implement SA8000 in two ways. First, companies which operate their own production facilities can apply for certification of these through audits conducted by SAI accredited certification bodies. Second way is for retailers,

wholesalers and sourcing agents which can sign up to the CIP – Corporate Involvement Program which helps them to seek SA8000 certification from their suppliers. Successful implementation of SA8000 is monitored by external auditors. Certification is awarded for a local production facility, not for the entire value chain. The SA8000 certificate is awarded for 3 years. Auditors are allowed to conduct follow-up visits and if the production process does not meet the requirements, they are permitted to withdraw certification. Benefits of certification for companies lay mainly in the following points:

- implementation, maintenance and enforcement of policies and procedures in this area,
- evidence that policies, procedures and practices are in accordance with the requirements of this standard,
- improve its position in a competitive environment which is becoming a „competing value“,
- fulfilment of the requirement of foreign customer to declare working conditions,
- improved communication of employees with employers regarding work environment,
- efficient and reliable supply chain,
- measurable summary of organization's achieved results in social responsibility and
- better management of risks associated with the work and reputation in the labour market (Ekvalita.cz, 2014).

Critical evaluation of CSR limits in relation to SA8000 lead Rasche (2010) to conclusion that different cultural and religion norms and traditions force the rules of this certificate to be interpreted in different contexts. He states that: "At best, standards can give corporations and idea about where reflections need to start and which issues are at stake. At worst, standards promote a 'going-by-the-book' and 'tick-the-boxes' attitude towards corporate responsibility, which has a margine, if any, effect on real-life practices."

Geographical Scope and Sectors of SA8000

Based on the analysis of the list of SA8000 Certified Facilities, which is updated by 30st June every year, it is clear that in most cases the interest in

II: Number of SA8000 certified companies by World Bank Regions in 2012/2013

World Bank Regions	2012	2013	Increase/Decrease	Share in % of the total	
				2012	2013
North America	1	3	↑	0.03	0.09
Europe and Central Asia	1484	1590	↑	48.13	49.21
East Asia and the Pacific	614	679	↑	19.92	21.02
South Asia	844	819	↓	27.38	25.35
Latin America	110	98	↓	3.57	3.03
Middle East and North Africa	24	31	↑	0.78	0.96
Sub-Saharan Africa	6	11	↑	0.19	0.34
Total	3083	3231	x	100.00	100.00

Source: The World Bank, 2012. Authors' calculations.

obtaining of SA8000 certificate is rising. The SA8000 certificate was in 2012 declared by 3083 companies, followed by 3231 companies in 2013. European certified companies are represented by 1478 in year 2012, resp. by 1583 in 2013. Globally, SA8000 certification system has seen an increase since 2013 in comparison to 2012 by about 10%. The most developing regions in terms of SA8000 certification are Europe and Central Asia, resp. Europe, South Asia and East Asia and the Pacific, as shown in the Tab. II.

In Europe, the most popular country for SA8000 certification is Italy, as shown in the Tab. III below. Both in 2012 and 2013, Italy received one third of certifications from the whole world. From out-European countries leading role is taken by India and China.

III: Number of certificates in selected states

Country	Number of SA8000 certificates		Change (%)
	2012	2013	
Italy	964	1068	10.8
India	656	733	11.7
China	473	522	10.4

Source: own calculations based on SA8000 list of certified companies

By implementing the SA 8000 standard, organizations demonstrate not only to their business partners but also to all interested parties, that they develop, maintain and enforce policies and procedures in the areas of social responsibilities, especially in relation to working conditions. To identify which sectors are the most typical for SA8000 certified companies in Europe, the list of SA8000 certified companies was used for years 2012 and 2013. Overall, in the European Union, the most SA8000 certified companies are operating in the service sector which is the fastest growing sector in most economies and seems to be more flexible

than industry. The largest member in the industry is construction industry, which declared a downward trend in business across the EU in the last five years, but the interest in SA8000 certification has increased in this sector by about 12.5%. The following Tab. IV shows the sectors with the highest number of SA8000 certificates, selected from the total list of 63 sectors, and the change between 2012 and 2013.

China and CSR

Present-day China is influenced by over 5000 years history. "In 1949, Chairman Mao Zedong proclaimed the founding of the People's Republic of China and collectivised agriculture, outlawed private enterprise and steered a socialist ship of state. By the early 1980s, China [...] saw private enterprises re-emerge, transforming China's economy from centrally-planned to market-based" (Visser, Tolhurst, 2010). Since the 1980s, there have been significant economic reforms, but deep economic divides remain (CHINA CSR, 2014). It should be mentioned, that China together with other countries has become also famous for its child work. According to International Labour Organization estimates, there are about 250 million children between the ages of 5 and 14 years who are forced to work. Approximately 153 million (61.1%) children are employed in Asia. About 20.8 million children are involved in manufacturing goods, including: Fireworks made in China, Carpets from India, Pakistan, Egypt, Clothing sewn in Bangladesh and others (Child labour, 2013).

China, in terms of economic development, has undergone fundamental changes in the last 30 years during which there were created unique opportunities for cooperation, trade and investment between potential business partners. The huge changes have brought success to the Chinese foreign trade, declared by the sales value of China's foreign trade, rising from 20 billion USD in 1978 to 100 billion in 1988. The positive change was also in 1999, since when the private companies were

IV: Number of certified SA8000 companies in Europe in 12 various sectors

Sectors	2012	2013	Change (%) 2012–2013
Business Services	58	64	10.3
Cleaning Services	169	190	12.4
Construction	284	320	12.7
Consulting	46	46	0
Diversified Services	32	40	25
Engineering/Development	34	40	17.6
Food	74	90	21.6
Food Services	44	47	6.8
Metal Products	40	42	5
Social Services	77	86	11.7
Transportation	54	67	24
Waste Management	33	41	24.2

Source: List of SA8000 certified companies, authors' calculations

allowed to participate in foreign trade, including the Cantonese Fair, where Chinese manufacturers sign contracts with foreign partners. After the outbreak of the global economic crisis in 2008, China is seeking to promote household consumption by gradually increasing wages. The central Chinese government is decreasingly intervening in the economy but capable to strongly respond to the crisis, as evidenced by financial subsidies USD 586 billion into the domestic economy during the global economic crisis, which made it possible to sustain economic growth. China is leaving its position of the cheapest producer of simple goods and increasingly focuses on producing quality products with high added value and also technology development. China will continue to be the focus of economists and businessmen, because it is a country that responds flexibly to the consequences of the recent global economic crisis, and who also aspires to become the largest economy in the world.

According to the National Statistical Office of the People's Republic of China, the secondary sector (45.3%) and the tertiary (44.6%) sector share the same contribution to the GDP in 2012. In the secondary sector, the highest value-added industry is food production, casting and rolling of non-ferrous metals, production of communication technology, computers with other electronic equipment and textile production. In all these sectors, there was more than 12% increase between 2011 and 2012. In the tertiary sector, the highest growth was recorded in the areas of communications, transport and storage, wholesale and retail trade, hotels and restaurants. Overall, even though in 2012 there has

been a slowdown in the Chinese economy, it is still a growing economy with positive predictions for the coming years. Since 2009, the foreign trade in China has been growing, with exceptional slowdown in 2012. Largest trading partners are the European Union and the USA which helped China to reach the highest surplus balance of trade in 2012. The sectors which recorded the highest export are listed in the Tab. V (CPHSC, 2014).

China is the world biggest exporter in the apparel branch. China was in 2012 leading exporter of textiles and clothing (apparel). Its share in world exports increased to 33 per cent for textiles (up from 32 per cent in 2011) and to 38 per cent for clothing (up from 37 per cent), in 2013 it was 35 per cent for textiles and 39 per cent for clothing (WTO, 2014).

As we can see in the Tab. VI, in 2013 the highest increase in percentage in SA8000 certifications in China was noted for accessories, textiles and electrical equipment. When looking at absolute numbers, it is apparel branch which has the highest number of certified companies. It could be assumed, that the fact of the world biggest apparel exporter could have influence on the number of certificates in this industry which might be considered as a prerequisite for increased competitiveness among the other manufacturers.

We assume, that that the fact of increasing interest in SA8000 certification, as seen from the Tab. VI, might be a response to intensive export activities taking place in Chinese economy. It confirms the prediction of SA8000 certificate being a competitive tool, which could, in some cases quite substantially, form of customer-supplier relationships. As Visser

V: *International Trade in China – the highest export sectors*

Main Commodities	Exports from the CPR (mld. USD)		Change (%)
	2011	2012	
Electrical appliances and home electronics	217.8	240.2	+10.3
Telecommunication Equipment and Components	216.8	235.4	+8.6
Office machines and apparatus for processing data	210.3	222.1	+5.6
Apparel (clothing)	153.8	159.6	+3.8
Textile yarn, fabrics and haberdashery	94.4	95.5	+1.1
Industrial goods	79.9	86.5	+8.3

Source: CHCS, 2014

VI: *Number of SA8000 certificates in selected branches in China in 2012–2013*

Branches	Number of certificates		Change (%)
	2012	2013	
Accessories	30	46	+53.3
Apparel	100	104	+4
Electrical Equipment	45	50	+11.1
Electronics	40	44	+10
Paper Products/Printing	36	38	+5.5
Plastics	33	33	0
Textiles	37	44	+18.9

Source: own calculations based on SA8000 list of certified companies

and Tolhurst state: "Now, as more and more attention is focused on China concerning its economic, social and environmental impact, CSR has gained prominence in public debate and as a policy tool... CSR became more linked to competitiveness...as more companies operating in China go abroad, they are adopting and promoting global standards and CSR practices acceptable to stakeholders outside of China..." (Visser, Tolhurst, 2010)

The development of corporate social responsibility in China is inspired by longer tradition in Western countries. Chinese companies are implementing and following best practices which highlight some critical issues in local working conditions such as: worker suicides, faulty consumer products, toxic emissions in the countryside, overworked and underpaid employees. As Sarkis *et al.* claim, there is a wind of change at institutional-level in China,

generated by governmental, international, inter- and intra-organizational pressures. They noted: "Even though China has similar CSR dimensions as other developed countries, unique dimensions may also exist. For example, a particularly Chinese dimension in which companies ease national employment pressures by providing increased job opportunities that would not otherwise exist may not be viewed as a dimension of CSR by more developed countries... Article 5 of the 2006 Chinese Company Law, which requires companies to undertake social responsibility in the course of conducting business" (Sarkis *et al.*, 2011). There are opportunities for Chinese organizations to make a social change by effective development of CSR activities which could be inspired by western experience but adjusted to local Chinese circumstances, taking into account different culture, history and politics as well.

CONCLUSION

The corporate social responsibility is an important issue worldwide, not only in EU. Development of CSR in China is inspired by longer tradition in Western countries thus Chinese companies are implementing and following best practices. For Chinese companies, it is essential to be concerned with their economic, social and environmental impact if they aim at participation in international trade. There are opportunities for Chinese organizations to make a social change by development of CSR activities which could be inspired by western experience but adjusted to local Chinese circumstances, taking into account different culture, history and politics as well. The certification of CSR, namely SA8000, could help them to be more competitive on a global scale showing that CSR practices are acceptable also by stakeholders outside of China. The CSR certification on the level of companies or EU support of national policies and other activities are desirable and most probably will be increasing in next years due to demand from global competitive environment.

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