Social Responsibility ETA Index 2019

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Abstract

Corporate Social Responsibility (CSR) is an essential part of sustainability. The CSR concept can be extended to social responsibility of organisations and personal responsibility of the citizens (Personal Social Responsibility). Extending the CSR concept requires increasing the knowledge of it. The Social Responsibility Index (SR Index), inspired by the CSR indices used to measure the performance, can be a convenient tool to educate adult population in the Lifelong Learning (LLL) process. It is essential that the index is understandable for all users. Moravian Business College Olomouc has applied andragogical approaches in an index methodology proposal – so called SR ETA Index 2019 (hereinafter referred to as SREI). The aim of the paper is to present the SREI. Beyond the function of the measuring instrument, it can be used to educate all types of target user groups. The SREI design is based on a combination of piloting methodology and field pre-research methodology.

Keywords: CSR as social construct, E-A-R learning method, LLL, SREI index

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1. Introduction

1.1. Social Responsibility = A Sustainability Tool – the Need of Education = LLL

The demand for sustainability declared by the UN programme is a requirement for a method of development defined as '...development that meets the needs of the present without compromising the ability of future generations to meet their own needs' (United Nations General Assembly, 1987, p. 43). Its most recent declared form is reflected in 17 development goals – so called Sustainable Development Goals (SDG) for the period 2015–2030 (SDGs, 2015-2030). It is a formulation of contemporary requirements in the scope and aim of the sustainability concept, moreover, it is an active plan for people, our planet and prosperity. The SDG goals are integrated and indivisible and they balance three dimensions of sustainability: economic, social and environmental. It has been not only countries, but also businesses, non-profit organisations and individuals who have worked together in order to reduce poverty, inequality, adopt a better approach to education and technologies, and protect our planet from climate changes by 2030 – to make a better world for all of us.

The sustainability requirement has been met by voluntary activities of the so-called social responsibility (SR) at all levels of implementers, from individuals, through various groups of people to multinational corporations. The concept of social responsibility has its roots in requirements imposed on profitable organisations (Sheldon, 1923; Bowen, 1953) - the so called corporate social responsibility (CSR). According to Caroll, 'for CSR to be accepted by the conscientious business person, it should be framed in such a way that the entire range of business responsibilities is embraced. It is suggested here that four kinds of social responsibilities constitute total CSR: economic, legal, ethical, and philanthropic.' (Caroll, 1991). The CSR concept which was originally regarded as a voluntary is being shifted to the mandatory level, even though in a much-regulated form for now (Eur-lex, 2014). The concept has broadened and includes not only profitable organisations, but also non-profit organisations and municipalities, from large corporations to small and medium-sized enterprises (SMEs). In the framework of sustainability of our planet, the concept is being shifted to all individual citizens in the form of personal social responsibility (PSR).

Individual/Personal SR has the same basis and areas of interest as CSR. In particular, its areas of interest are environmental, social, economic, the area of interest groups and volunteering (Kašparová, & Kunz, 2013, p. 13). López-Davis et al. (2017, p. 147) define PSR as 'a new construct of ethical behaviour and responsible consumption of an individual'. In the view of these authors, the PSR concept is based on its two precursors: Corporate Social Responsibility (CSR) and Consumer Social Responsibility. In their opinion, PSR can be manifested in daily behaviour of an individual as a member of our

society – not only as a consumer. Therefore, 'citizens should be responsible not only for their purchasing choices, but also for the influence that their daily acts and decisions will have on the economic, social and environmental spheres of life' (López-Davis et al., 2017, p. 146). In this, it is possible to identify its connection with CSR, particularly in the scope of basic interest areas (Dahlsrud, 2008 In: Kašparová, & Kunz, 2013, p. 13). Consequently, the SR concept is becoming an essential part of behaviour of organisations (CSR) as well as all citizens (PSR).

The epicentre of education leading to development of socially responsible approach is entrepreneurship training in management education. Managers themselves are bearers of procedures, approaches and values applied in organisations. The authors of The Oxford Handbook differentiate between two types of management education for responsible entrepreneurship. The first one is represented by Business Schools (hereinafter referred to as schools of economics and management) and MBA Degree Programmes at universities as a form of cross-cutting management education which, in its core curriculum, must guide the managers to perceive and recognize the broader social context of entrepreneurship. The second type of management education consists of degree programmes specifically focused on CSR. This group also includes MBA degree programmes and programmes of schools of economics and management, in this case, however, with direct CSR specialisation. Apart from that, there are also specialised training courses for various target groups of managers, entrepreneurs or employees (Crane, 2008), see pages: https://www.topmba.com/mba-rankings/specialization/corporate-social-responsibility; https://find-mba.com/lists/top-business-school-by-speciality/top-business-schools-for-sustainability-csr-social-entrepreneurship; https://www.mbastudies.com/MBA-in-Corporate-Social-Responsibility/India/CSR-%E2%80%93-CoE/; https://www.topmba.com/mba-programs/specializations/corporate-social-responsability/guide. The authors of The Oxford Handbook regard management education as schematic, it applies inappropriate methods for creating managers' values and approaches and it is loaded with stereotypes of selected theories. The effectiveness of such education is problematic if managers are to apply the CSR approaches in practice based on their education. The MBA study is closer to the needs of reality since managers influence each other in terms of their experience and attitudes.

In CSR, the practice of using methodologies, reports and CSR indices (Global Reporting Initiative, Global Compact, ISO 26 000, Dow Jones Industrial Average Index) has been established, especially in the case of large profit organisations. These are the tools for implementing CSR activities, and primarily, for measuring CSR performance. Its users benefit from a competitive advantage on the market. From a certain point of view, they can be also perceived as a mediated tool of education providing that audit and consultancy activities are part of the process of methodology implementation. However, it is not their primary purpose, they are not designed for education. The outputs of

methodologies and indices are most often used by stock exchanges or the banking sector (they often create the indices themselves) in order to evaluate the so-called creditworthiness of organisations for other business interests. With regard to the outputs – reports, indices – their communication value/comprehension is low for the disinterested party – the citizens (Bernardová, 2019). At the level of citizens (PSR), SR has no tradition. Only recently, the development of PSR as well as the concept of sustainability have become a task of education in all its LLL forms. The system of lifelong learning focused on SR will probably only begin to receive its clearer form in the future.

The aim of this paper is to present a tool for education in the form or the SREI – a newly designed SR index.

We assume that:

- A wider range of users (organisations and citizens) can be motivated to SR regarding the topicality and urgency of the sustainability concept.
- The current practice of CSR indexation can be used.
- It is possible to construct a tool that will educate users and measure the SR level, and thus, it will lead to an increase in the number of SR users.
- A single tool for all types of organisations (CSR) and citizens (PSR) can be developed.
- Using a single tool, it is possible to educate and measure SR of all users (organisations and individuals).

The research work (2016– 2019) of MVSO specialists and other experts from universities in the Czech Republic as well as of non-profit sector has become an environment for the development of the SREI tool.

1.2. The concept of SR as a social construct appropriate for education using constructivist approach, especially in LLL

the society to adopt the so-called CSR approach to organisations which has been expanding gradually to the current form of requirements of the so-called sustainability of our planet.

In the concept of learning, constructivism as an auto-construction works with the approach that, by learning, 'the learner' creates his/her own identity and tries to understand it, and thus, find his/her role in our society. In the concept of learning as experience, constructivism is based on the notion that the knowledge of 'the learners' represents social constructs that differ from each other in the way people process information to which they may have different views (Zormanová, 2012, p. 11). Thus, the key attempt of the constructivism theory is to overcome transmissive teaching methods (only transferring knowledge) and to emphasise the process in which knowledge is being constructed by 'the learning subject'. The learning process is conditioned by the level of 'learner's' competence, his/her existing experience and knowledge, and of course, the

learning process itself. Consequently, constructivism is characterized by perceiving learning as an active, purposeful and social process of creating a meaning on the basis of the provided information and gained experience. The information and experience provided to each 'learner' are absorbed differently according to the characteristics of their cognitive processes and influenced by their opinions, expectations or emotions based on the previous 'learner's' experience (Pecina, & Zormanová, 2009). Based on the study of Nezvalová and Hrbáčková (2006), the main starting points of constructivism for the learning process are as follows:

- Learning is a management process that enables people to understand the world. New information may be subject to assimilation (i.e. new knowledge becomes a part of the existing scheme), or, in case they are in contradiction with experience or with the original concepts, it leads to accommodation (a new scheme is created in accordance with the new information).
- Knowledge serves to organize the world of experience, not the objective reality. The aim of learning is to guide 'learners' to an arrangement, understanding of their own world of experience.
- Reality represents an interpretation. Information is absorbed by a person and penetrates to them through their own interpretation – not in a form of an untouched 'truth about the world' which they themselves create and construct in their minds.
- Learning is a socially-contextual activity developed in a stimulating environment.
- Language plays an essential role in the learning process. Thinking occurs in communication that allows a connection between what we have learned in the past and what is the result of our learning.
- Motivation represents a key factor in learning. For constructivists, a crucial motivational source represents an internal (individual) need for understanding the world and personal knowledge (Nezvalová, & Hrbáčková, 2006, p. 68-69).

The required characteristics for LLL process of the educational tool in the form of the SR index were determined:

- Simplicity and comprehension for the user (an organisation or a citizen, hereinafter referred to as 'the user') in the use and understanding of the outcomes or outputs, the ability to identify the extent to/level at which the user can contribute to sustainability through their socially responsible activities.
- Universal (international) usability – suitable for all types of organisations (profitable, non-profit, municipalities) and all citizens, applicable to different countries if adjusted.
- Benchmarking ability – the ability to compare the gained or obtained results, compile them into scorings within similar subjects or users as well as across the spectrum.

- Identification of areas for improvement in the scope of SR – the ability to show the entire content of CSR and SR activities to the user, inspire them to become socially responsible, inform the user about what changes or improvements in their behaviour they can make in order to improve their index results.
- Respecting the content of GRI methodology, Global Compact methodology Global Peace Index methodology, Charity Navigator methodology, EUROPA - Enterprise - Corporate Social Responsibility, CSR, CSR for SMEs - Questionnaire to raise SME awareness of CSR.
- Combination of several views on the indexed subject – involvement of available external information in the resulting index at the current level of information technology. Expert-recommended characteristics based on the input background research and current level of CSR and sustainability knowledge of the experts involved (Final Report of the projects CZ.01.1.02/0.0/0.0/16_045/0007362 and CZ.01.1.02/0.0/0.0/17_205/0014253).
- Involvement of stakeholders – acceptance of stakeholders' opinions and involvement of available information in the index methodology.
- Education of users and identification of areas for the educational process in the scope of SR – to arouse the interest of users to increase their performance, to use the index as a tool of self-management and self-education in the long term.

2. Method

The methodology of processing the SREI is based on a gradually developing research design which is based on a combination of the scoping review, content analysis of documents, expert conferences, implementation of the constructivist approach to social construct learning – the E-A-R learning method as a part of the LLL process, piloting the CSR and SR methodology, and field pre-research of the CSR methodology applied to two types of organisations.

2.1. The methodology of processing the SR index with educational potential – SR ETA Index (SREI)

1. The research design: Content analysis of documents: based on the obtained documents, the type of CSR indexing methodology suitable for education is identified due to the level of comprehension of the outputs – a simple index, contents for PSR and CSR questionnaires, the level of involvement of stakeholders in the evaluation, the E-A-R learning method.

2. Piloting: the non-standardized interviews based on CSR questionnaire were conducted with representatives of two key types of organisations (75 profitable

and 75 non-profit organisations in the Czech Republic), their aim was to define key differences between these types of organisations regarding CSR and identify the potential for CSR education, especially in the case of SMEs (see table 2).

3. Expert conference: consisting of 7 experts from universities (specialised in economics, marketing, andragogy, ethics, mathematical statistics), 3 experts from practice (CSR consultants and advisers), 2 technical workers specialised in IT programming and contracting authority; a percentage evaluation of the individual scoring forms constituting the total SR and CSR index was set; adjustment of the weights of component parts of the questionnaire within the overall index indicating specifics of different types of organisations based on the piloting findings; compilation of the CSR and SR questionnaire.

4. Pre-research: a written review of the CSR and SR questionnaires (85 students of distance degree programme in management and economics from the Czech Republic, 2 experts from Slovakia) for the purpose of correcting the CSR and SR questionnaires.

5. Employment/implementation of the constructivist E-A-R learning method: The listed characteristics of constructivist learning are absorbed by the E-A-R learning method (Nezvalová, & Hrbáčková, 2006). It is a three-phase model of natural learning of social constructs (which SR represents). The letters E-A-R represent the first letters of words describing the whole model: Evocation: the learner reflects on what they know about the topic, what they think about it, asks what they would like to know, arranges their existing knowledge, this process should evoke their internal motivation to gain knowledge; Awareness: being aware of the information meaning, the learner is working with new information, they are connecting it with what they have already learned; Reflection: the learner reflects on the learning process he has just gone through, thinks about the new information he has learned and how effective learning has been. The principles of constructivist learning through the E-A-R method have been used to construct the index with educational potential.

2.2. Findings

Results of document analysis and scoping reviews:

- Identification of source documents in order to define the CSR content (see above: Respecting the content of…),

- CSR training in enterprises (69 papers found, key words 'life-long education', 'educational policy', 'education', 'CSR', 'life-long learning', 'enterprises' searched together, in databases such as EBSCO, Web of Science, Science Direct, Wiley Online Library, Springer Link, 7 relevant papers processed (Bernardová, 2018).

- Comprehension of CSR indices (130 papers were found, key words: 'CSR' and 'index' searched together, in the SCOPUS database, 20 relevant papers were processed (Final Report of the project CZ.01.1.02/0.0/0.0/17_205/0014253), 4 types of the methodology of CSR indices processing identified as well as the level of comprehension of the used types of index methodologies (the required characteristics for LLL process of the educational tool in the form of the SR index were determined on this basis - see above).

- Identification of the concept and content of a citizen's PSR according to Păceşilă (2018, p. 17) 29 papers found, key words: 'Personal Social Responsibility' and 'Individual Social Responsibility', from academic databases Isi Web of Knowledge, Scopus, Science Direct, Emerald, SpringerLink, Sage, JSTOR 2016, EBSCO Host Business Source Complete, PROQUEST Central).

To sum up, SREI is content based on proven and respected CSR methodologies and adjusted according to the comments and corrections gained during the pilot research. Apart from that, it is supplemented by evaluation criteria received from the stakeholders. The specifics of each type of organisation are balanced by weights assigned by the expert conference. The method of processing and using the whole methodology is based on the method of learning social constructs (evocation of the known content, awareness of the meaning of the known content and reflection of the learned content in the subsequent behaviour). The suitability of the methodology as a whole, was verified within the pre-research (150 organisation respondents, 105 citizen respondents).

2.3. The SREI Index Design

The total SREI index is the sum of the four partial scorings (separately designed, evaluated and assessed parts):

1.   The SR and CSR scoring based on the completion of the user profile form and the self-assessment questionnaire by the user (scoring influence rate up to 70%); a key part of the index describing the complete set of CSR and SR activities and evaluating the set of SR and CSR activities implemented by the user;

2.   The CSR scoring based on the basic user's CSR profile data and metrics (scoring influence rate up to 10%); a part evaluating facts, economic results of the user having an impact on SR and CSR;

3.   The SR and CSR scoring based on the user's CSR profile data, his/her reputation and on the brand strength (personality) in the online world (scoring influence rate up to 10%); a part evaluating impacts of the users' long-term behaviour in their social environment; it includes and reflects stakeholders' opinions;

4.   The SR and CSR scoring received from CSR profile visitors (scoring influence rate up to 10%); it includes and reflects stakeholders' opinions.

2.3.1. Structure / content of the questionnaire:

The questions to the questionnaire were compiled to cover all areas and sub-key SR and CSR activities (using respected methodologies – see above). The aim of the questionnaire is that the questions offer a wide range of various activities to the user, and, at the same time, the user can learn about SR and CSR from their content. The CSR questionnaire is intended for all types of organisations (users) and it has the same form (the CSR concept is unique), respondent specifics arising from the type of organisation were taken into account by means of weights for each type of organisation measuring their impact on a given CSR area by activities beyond their legal obligations (legal obligations vary with regard to different types of organisations).

**Table 1. Content and weights of the SREI index questionnaire (Source: Own processing)**

Distribution of weights: Maximum achievable score for (within each area)

CSR – ORGANIZATIONS:				SR – CITIZENS:	
• Four main areas • Total number of questions: 65 • Measure of influence of the organization on the given CSR area through activities beyond its legal obligations is expressed in weights • Percentage of the A-D areas for each questionnaire area regarding the profitable organizations = 25%. • The specifics of particular types of organizations is then expressed in different weights				• Four main areas • Total number of questions: 38 • Percentage of the A-D areas for each questionnaire area = 25%	
Area	Profitable organizations	Non-profit organizations	Municipalities	Area	Citizens
A) Sustainability strategy A1) Values of the organization A2) Reporting, certification A3) CSR policy	250	300	90	A) Values	250
B) Economic part B1) Administration and management of the organization B2) Relation to suppliers B3) Relation to customers/clients B4) Marketing	250	300	160	B) Economic part B1) Economic self-sufficiency B2) Purchase habits	250
C) Social area C1) Dealing with employees C2) Relation to the local community beyond the legal obligations	250	300	450	C) Social area C1) Philanthropy C2) Self-education C3) Healthy lifestyle	250
D) Environmental area	250	100	300	D) Environmental area	250
Total score	1000	1000	1000	Total score	1000

Educational effects based on the E-A-R method are implemented into the SREI index methodology as follows:

a) It is possible to complete the electronic version of the questionnaire repeatedly and to update it continuously = a continuous improvement of the user's SR and CSR knowledge and their performance, allowing them a continuous usage of their newly acquired experience (Evocation);

b) An electronic application continuously available to the users = a detailed familiarisation with the SR and CSR content in the user's individual learning pace due to the written form of the questionnaire which is continuously available to the SREI index user, allowing them to search for information according to their abilities and information pace, to compare their knowledge and experience with other subjects (Evocation);

c) Ranking the user in the public scoring of organisations and citizens in regular evaluation periods according to the index they achieved = awareness of the importance of the newly acquired knowledge in order to increase their SR and CSR performance, interconnecting the acquired knowledge and experience with their rank (Awareness);

d) The mutual availability of data provided by the users = inspiration and learning from the data filled in by other users of the same type, awareness of the importance of activities performed by other users, awareness of opportunities in SR and CSR activities, interconnecting the acquired knowledge with significance of their overall SR and CSR performance (Awareness);

e) Point evaluation of and assigned weights to individual responses in the questionnaire showing the significance of a particular activity = awareness of the significance of particular SR and CSR activities (Awareness);

f) Involvement of stakeholders in the evaluation = awareness of the possibility to be evaluated by the public, self-reflection and reflection of the learned SR and CSR content (Reflection);

g) Complexity of the methodology approach to organisations, stakeholders and citizens = allowing them to participate in indexation as an organisation, a stakeholder, a citizen, concurrent self-reflection in both SR and CSR (Reflection).

For the pre-research purposes, non-standardized interviews with 75 profitable and 75 non-profit organisations of the SMEs type in the Czech Republic were conducted from October to December 2018 according to the CSR SREI questionnaire methodology in order to identify differences between both types of organisations. As the evaluation shows, there is an evident difference between both types of organisations as well as an educational potential that the organisations have resulting from the point evaluation.

Table 2. Space for Improvement and Learning (Source: Own processing)
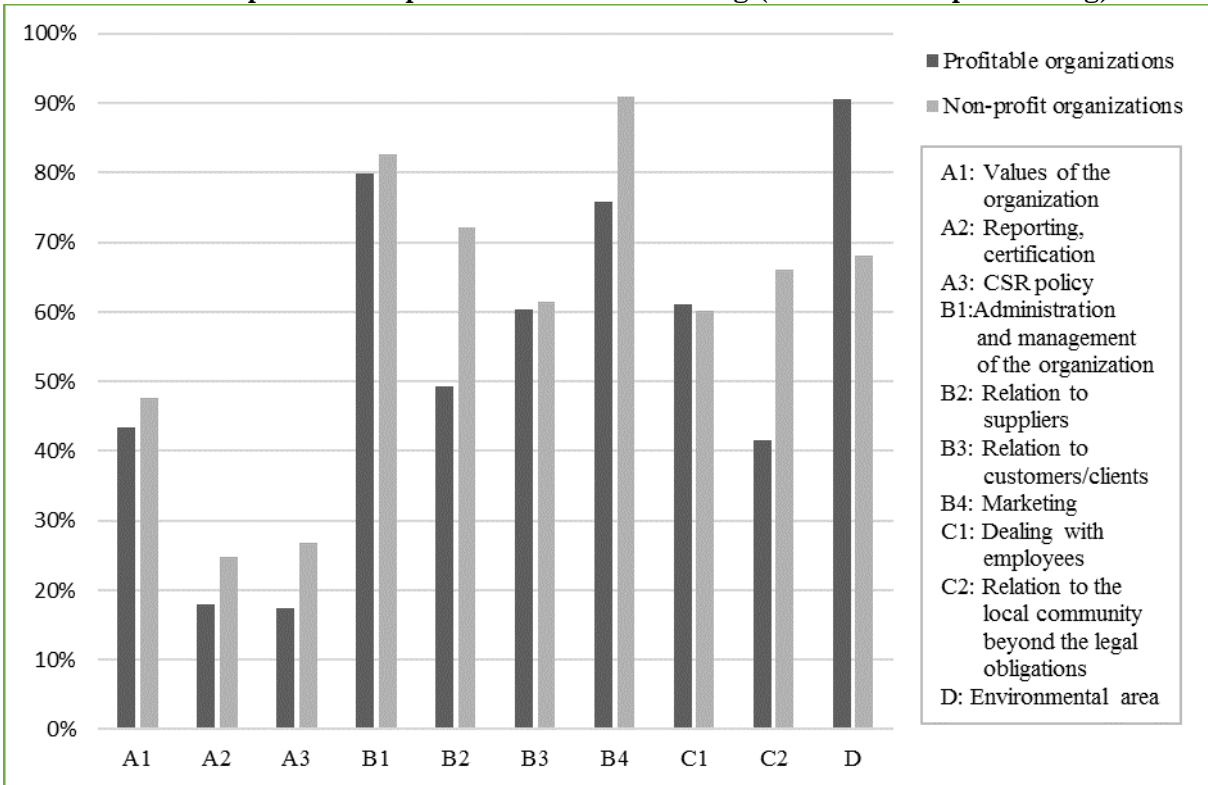
The pre-research graph illustrates the space for improvement of the organisations in the field of CSR. This is also related to the space for education in the same area. According to the findings, the segments of reporting, certification and CSR policy have the greatest potential. The relatively small potential has been identified in the segments of administration and management of the organisation, marketing, and environment.

3. Results

In its broad context, adult education can be understood as a process of dealing with social institutions. Learning in a broad context is perceived as changes in behaviour resulting from human interaction with the environment or as a human response to a situation. Changing environmental conditions and the creation of new situations thus stimulate human learning (Beneš, 2008, p. 16-17; Jochman, 1992, p. 11-12). There are two links between the SR concept and learning. One of them represents a perception of SR as a new topic of contemporary life which the target groups of managers, employees and citizens must learn (in a narrow sense) to understand and be able to use it. The second one is a view of SR as a natural part of person's moral values which serve for

personality-shaping purposes as well as a guidance for each person in the process of learning in a broad context.

In terms of the relationship between the concept of SR and LLL, the concept of SR represents in the scope of its content and range a curriculum for education in its manifest form; in its latent form, it represents a moral value for learning in a broad context and an attitude for influencing and modifying purposes. In the scope of general roles and functions of adult education, SR can be viewed as an all-society economic question to which adult education responds by interacting with the environment. At the same time, the concept of SR can represent a challenge for the surrounding environment from a point of view of an organisation or a personal life of an individual (Pokorná, 2011, p.177). By attributing a label of social institution to SR (models or patterns of behaviour that perform a similar function in human life as instincts in animal life. Through institutions, a person is allowed to make decisions in situations that are different and new to them, based on a proven model of institutionally determined behaviour (Bartoňková, 2004, p. 85), then CSR can also be subject to adult education such as the social status allocation (a gained type and field of education or job position – 'a CSR manager' is now a well-established and respected position, see chapter Social Responsibility = A Sustainability Tool…), it represents a socially-integrative function, especially in organisations, as well as a democratisation function contributing to civic qualities.

4. Discussion

In the LLL context, SR can be further understood as a preparation for solving problems of the society. As long as SR represents a new or a developing requirement in business or lifestyle, it can be perceived as a contemporary problem for the society, thus becoming an assignment for LLL and for its preparatory role. The role of education is represented by the training of SR education specialists with regard to the ability to identify SR as a need for education, and, consequently, to search for effective educational methods affecting the values and attitudes of educated managers and citizens. The relation of LLL to the concept of SR can be comprehensively described as a way (a method) of mediating the understanding of the relationship between our society and our planet. From this point of view, the concept of SR and sustainability must be provided with scientific background (Pokorná, 2011, p.178).

5. Conclusions

From the LLL point of view, the complexity of the planned SREI index represents its significant element as the index includes all sustainability actors – all types of

organisations, their stakeholders and citizens. At present time, SREI is ready for the conditions of the Czech Republic and Slovakia. Due to the planned use of SREI as a universal international instrument, many limits stem from the differences between countries (different cultural and religious frameworks, incomparable ethical norms, different legal environments, social and ecological differences, etc.). The adjustment of the content of the methodology used in individual countries has become the task for experts from each country of application who will have to focus on retaining the relative symmetry of the index outputs (Start UP within the ETA project).

The SREI methodology limits and plans for further research:

- Due to the planned use of SREI as a universal international instrument, many limits stem from the differences between countries (different cultural and religious frameworks, incomparable ethical norms, different legal environments, social and ecological differences, etc.);

- Setting the access restriction rules for users violating ethical principles and legal obligations;

- Considering/disregarding international metrics perceiving countries as a whole (Social Progress Index -SPI).

Acknowledgements

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