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Factors Influencing Managers' CSR Decisions: A Research Framework

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Abstract

Although numerous studies have investigated the role of managers in making CSR decisions, not many offer findings on factors affecting managers' decisions in engaging with CSR activities. Some studies discuss CSR practices by highlighting factors that directly influence CSR implementation in the organization but do not focus on managers as individuals playing a vital role in deciding CSR. Other than that, no study was found using Upper Echelons Theory and Model of Strategic Decision-Making Effectiveness to examine such factors. Thus, this study aims to fill the gap in the literature by identifying factors affecting managers' CSR decisions based on respected theory and model. The findings should help future researchers to study in greater depth on influence of managers' characteristics and their psychological makeup, organizational characteristics and also external characteristics on managers' CSR decisions. HRD practitioners also can consider the contributing variables when plan strategies for CSR implementation for the organization.

Keywords: CSR Practice, CSR Decision-making, CSR Implementation, Managers, Organization

Introduction

There is a consensus among researchers that in order for a commercial organization to have a better image and reputation, it must contribute to the community as part of its corporate social responsibility (CSR) (e.g. Ali, Danish & Asrar-ul-Haq, 2020; Dudenhausen, Röttger & Czeppel, 2020). According to Baba (2017); Yu and Hu (2014); Nalla (2011), CSR not only helps to build up a positive corporate image but it can also help to mitigate or even solve socioeconomic problems. Nguyen, Hoang and Luu (2020) even mention that organizations that practicing CSR not only increase corporate performance, but also have potential to gain greater benefits including developing positive shared values in the organizations. Indeed, since the emergence of CSR in the early 1950s, more companies have become concerned about building up a good relationship with the community in order to improve their public image (Latapí Agudelo, Jóhannsdóttir & Davídsdóttir, 2019; Yu & Hu, 2014; Davis, 2014; Carroll, 2008). In Malaysia, CSR activities are dominated by mostly manufacturing companies, with the education sector being the main beneficiary of CSR initiatives (Ismail, Alias, & Mohd Rasdi, 2015).

According to Carollo and Guerci (2017), the planning and implementation of CSR activities by an organization depends mainly on how its management views social responsibilities. This is supported by research from Wang, Huang, Gao, Ansett and Xu (2015) that found significant positive association between socially responsible managers and CSR practices. They further explain that managers with high socially responsible values tend to implement more CSR activities and are able to influence employees' perceptions on the importance of CSR, thus increasing their awareness of the firm's CSR character and values. Witt and Redding (2012) have also come up with similar findings; they mention that managers who are concerned about societal well-being tend to implement more CSR activities. In the other words, CSR implementation by organizations is based on how socially responsible the management is.

Nevertheless, although numerous studies have investigated the role of managers in making CSR decisions, not many offer findings on factors affecting managers' decisions in planning, deciding and engaging in CSR activities. Craft (2013) highlights 15 individual factors and 9 organizational factors that influence ethical individual decision-making. However, the discussion is too general and not focused on the role of managers. In addition, the process of ethical decision-making is discussed without specifically mentioning CSR decision-making. As compared to general decision-making that usually involves ethical judgement, CSR decision-making requires managers themselves to be socially responsible. CSR decisions made by managers not only affect them individually but also impact CSR implementation by the organization, employees and also the community. Therefore, it is crucial to have discussions that focus specifically on CSR decision-making among managers, and explore factors that affect managers when making CSR decisions.

Some studies discuss CSR practices by highlighting factors that directly influence CSR implementation by the organization. For example, Jamali (2014) highlighted national institutional environments as a factor that affected CSR practices in developing countries; Shareef, Arunachalam, Sodique and Davey (2014) showed that CSR practices in the Maldives were influenced by perceptions of business and non-business stakeholders as well as the local Islamic culture. However, these studies do not focus on managers as individuals playing a vital role in deciding and managing CSR.

Besides, previous research has also shown incongruent findings. While English (2009) found that politics and profit were not prime considerations in making CSR decisions, studies by Jiang, Zalan, Tse and Shen (2018); Peillex and Ureche-Rangau (2016) indicated that, on the contrary, political ideology and firm profitability positively and significantly affected management decisions. Rao and Tilt (2016) also claim that there has been no past research linking board diversity, including gender diversity, with the CSR decision-making process. Other than that, Feder and Weißenberger (2019) encourage more in-depth research to have a better understanding of managers' behavior and behavioral intentions when engaging in CSR-related activities. Thus, future research should consider the cognitive process, board diversity, and managers' behavior as factors that affect managers' CSR decisions.

Besides, studies in Asian countries like Malaysia, China, Pakistan and Thailand alone provide limited findings. For example, Yasser, Al Mamun and Ahmed (2017); Jiang et al (2018) discuss only one factor that affects managers' CSR decisions. Yasser, Al Mamun and Ahmed (2017) specifically explain the phenomenon of CSR and gender diversity in Asia Pacific meanwhile

Jiang et al (2018) specifically discuss how political ideology of managers affects the choice of CSR strategy for their firms through their CSR mindset. Therefore, future research should consider other factors based on related theories and studies undertaken in other regions to better understand how or why Asian managers make specific CSR decisions.

Wang et al (2015) and Feder and Weißenberger (2019) use the Theory of Planned Behavior by Ajzen (1991) and the Stakeholder Theory by Freeman, Harrison, Wicks, Parmar, & Colle (2010) to explain the factors influencing managers' CSR decisions. To the best of the writers' knowledge, no study has used the Upper Echelons Theory (UET) and the Model of Strategic Decision-Making Effectiveness (MSDME) to examine such factors. Thus, this study aims to fill the gap in the literature by using such an approach to investigate factors affecting managers' CSR decisions.

In this paper, we shall present discussions on the concept of CSR decisions by managers, related theories, methodology, as well as a literature review. All discussions will be from the perspective of human resource development (HRD). Recommendations for future researchers and HRD practitioners are also provided at the end of this paper.

Research Objectives

The research objectives of this study include:

- To identify individual factors that influence managers' socially responsible decisions
- To identify organizational factors that influence managers' socially responsible decisions
- To identify external factors that influence managers' socially responsible decisions
- To explain the relationship of variables using Upper Echelons Theory (UET)

To explain the relationship of variables using Model of Strategic Decision-Making Effectiveness (MSDME)*Literature Review*

Conceptualizing CSR Decisions by Managers

The concept of CSR decisions has been discussed widely in the literature. Wang et al. (2015) define socially responsible decisions as decisions made by leaders related to CSR activities by their organizations, while taking into account stakeholders' interests and the organizational environment. CSR activities may include providing rewards and benefits to employees beyond requirement, planning and conducting career talks in secondary schools, and offering scholarships to outstanding students to further their studies.

According to Rao and Tilt (2016); Abugre (2014), CSR performance in some countries is still limited owing to key players not being able to make good decisions to commit to successful CSR programs. Other researchers also agree that managers' decisions influence CSR implementation by their organizations (Carollo & Guerci, 2017; Wang et al., 2015; Witt & Redding, 2012). The demand for socially responsible leaders and managers is increasing as corporate entities nowadays are not only assessed by their financial performance but also by their positive and contributory actions towards their customers, employees, people, other stakeholders, and the natural and physical environment (Kim, Idowu & Sik, 2014); in other words, it is important for corporations to show how socially responsible they are. Careless and irresponsible actions on the part of corporate leaders are no longer tolerated by citizens.

While past researchers have discussed the importance of managers' role in CSR decisions, their discussions have several gaps with regard to the investigation of factors that impact CSR decision-making by managers. Richter and Arndt (2018) mention that the literature is largely silent on highlighting the effect of cognitive processes on the CSR decision-making process while analyzing and changing the CSR approach of a firm. This is supported by Wang, Gao, Hodgkinson, Rousseau and Flood (2015) who mention that the basic cognitive processes of decision-makers who enact CSR policy decisions have not been investigated previously and the relationship between cognitive processes and managers' CSR decisions remain uncovered. According to Rao and Tilt (2016), there has been no research linking board diversity, including gender diversity, with the CSR decision-making process, thus leaving a gap in the understanding of the influence of board diversity on the CSR decision-making process. Feder and Weißenberger (2019) argue that even though there are a number of studies that examine how companies integrate CSR aspects into corporate management control systems and how this affects performance, the design of effective management control systems has ignored a potential behavioral gap. Hence, there is an opportunity for future researchers to investigate further to better understand managers' attitude and behavioral intentions to engage in balanced CSR-related activities. This gap in knowledge, if not attended to, may lead to serious setbacks to organizational CSR performance and also managers' effectiveness in making CSR decisions.

How Managers Make CSR Decisions – From Researchers' Point of View

Basically, as individuals, managers have their own personal characteristics that are shaped by life experience, beliefs, background, and psychological makeup. These individual characteristics influence managers when making CSR decisions. For example, managers that have life experience dealing with poverty would be keen to implement or be involved in CSR activities that could contribute towards helping the poor. However, making CSR decisions is not as simple as that. As decision-makers, managers need to fit their own thoughts with organizational conditions as well as the external environment.

As organizations have employees from different social and cultural backgrounds, managers must be able to make CSR decisions that will not touch on any sensitivity. In addition, managers have to take into account the financial standing of their organizations so as to make realistic and affordable CSR programs. Last but not least, as the organization is also part of the community, the manager has also to consider the external environment, e.g. political scenario, market conditions, and customer demands. In conclusion, the CSR decision-making process requires managers to accommodate individual characteristics, organizational conditions and also external environment (Figure 1).

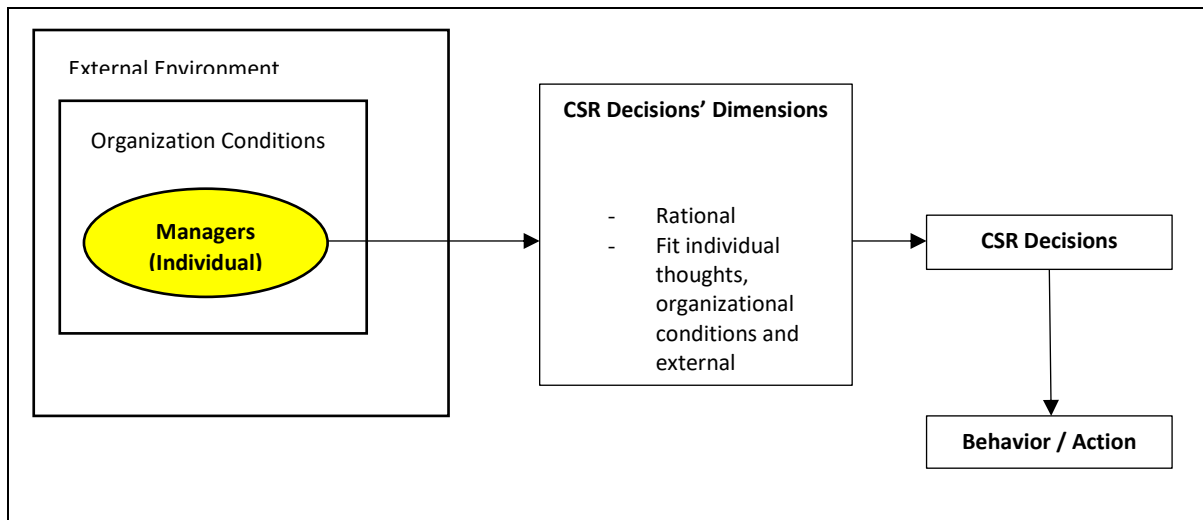


Figure 1: CSR decision-making process

Underpinning Theories

Upper Echelons Theory (Hambrick & Mason, 1984)

This study uses the Upper Echelons Theory (UET) of strategic decision-making proposed by Hambrick and Mason (1984) to explain the relationship between individual factors and CSR decisions by managers. This theory highlights that managers' strategic decisions or choices are mostly influenced by their background and characteristics, and these variables ultimately affect organizational performance. The theory also posits that upper echelon characteristics can be influenced by several situations (referred as all potential organizational and environmental stimuli) that managers face while making decisions. The interaction between situation, upper echelon characteristics and strategic choices can determine organizational performance levels.

Hambrick and Mason (1984) further discuss two categories of upper echelon characteristics, *viz.* psychological characteristics and observable characteristics. Psychological characteristics refer to cognitive bases and values, while observable characteristics refer to observable features of the manager, for example, age, education, socioeconomic roots and so on (refer Figure 2). However, the theory emphasizes more on background characteristics rather than psychological dimensions as cognitive bases, values and perceptions of managers because the latter characteristics are mostly not easy to measure (Hambrick & Mason, 1984).

Basically, this theory explains that managers' decisions and choices are mostly influenced by individual or personal factors. Accordingly, past researchers incorporate a range of individual factors to show what drive managers when making CSR decisions. The individual factors listed by previous studies are gender, marital status, attitudes, personal feelings, moral concerns, ethics, self enhancement, subjective norms (including political and religious beliefs) and perceived behavioral control (English, 2009; Dincer & Dincer, 2013; Wang et al., 2015; Rao & Tilt, 2016; Yasser, Al Mamun & Ahmed, 2017; Feder & Weißberger, 2019; Jiang et al., 2018; Hegde & Mishra, 2019).

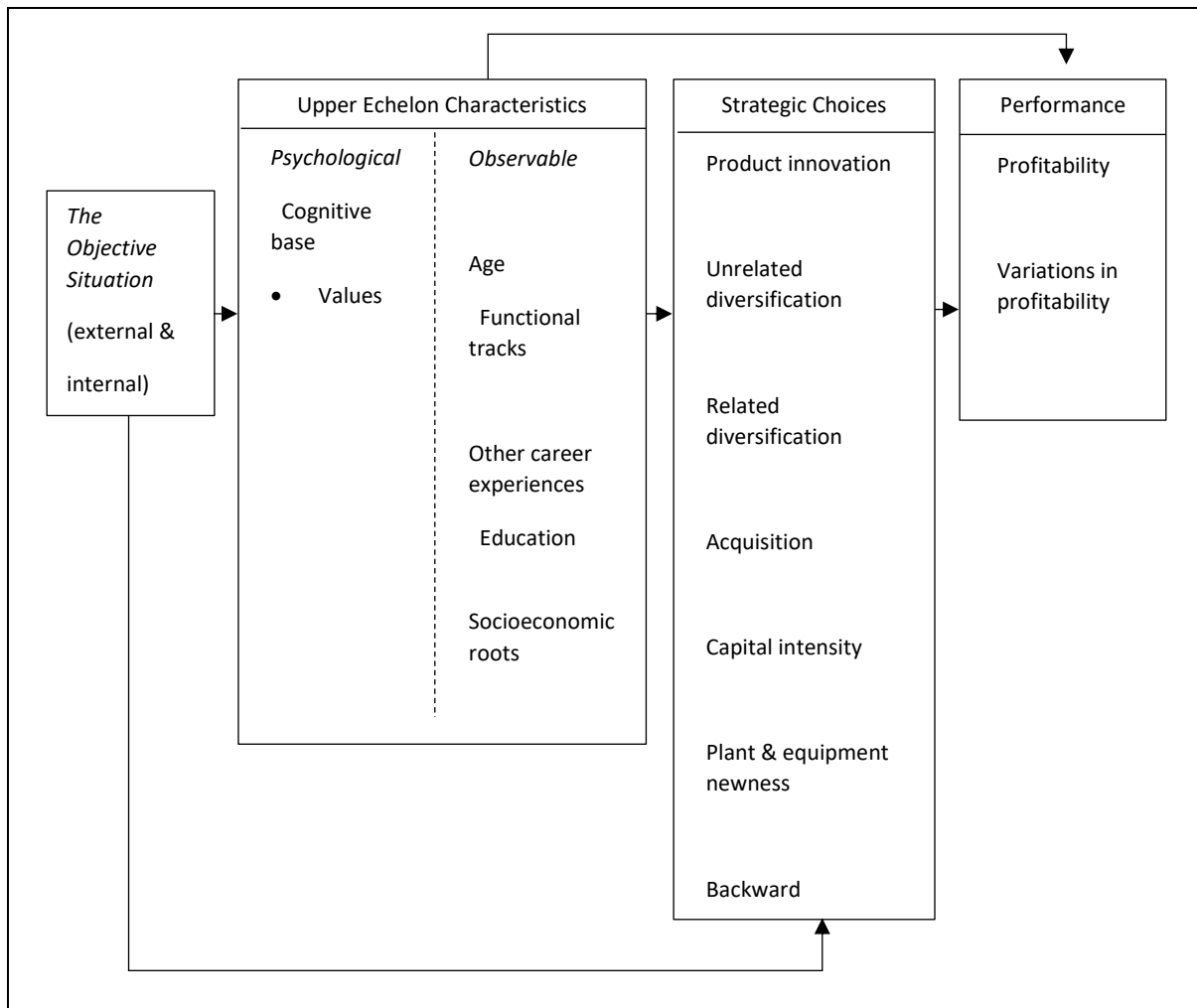


Figure 2: Overview of the UET

Source: Hambrick & Mason (1984)

Model of Strategic Decision-Making Effectiveness (Elbanna & Child, 2007)

This study also uses the Model of Strategic Decision-Making Effectiveness (MSDME) to explain the relationship between organizational and external factors with managers’ CSR decisions. According to Elbanna and Child (2007), the effectiveness of strategic decisions depends on three dimensions of the strategic decision-making process, *viz.* rationality, intuition and political behavior.

The relationship between strategic decision-making process dimensions and strategic decision effectiveness is mediated by external environment characteristics and internal firm characteristics. Hence, the better the external environment and internal firm characteristics, the stronger the relationship between decision-making process and strategic decision effectiveness. Two external environment characteristics listed in the model are environmental uncertainty and munificence/hostility; the other two internal firm characteristics are firm performance and company size (refer to figure 3). However, instead of using external environment characteristics and internal firm characteristics as mediator, this study aims to prove that there is a direct relationship between both antecedents with managers’ CSR decisions. Wang et al (2015) even use the model to explain organizational factors that affect managers CSR decisions, and find that company’s previous donation level,

firm size and age of the firm positively influence managers' decisions to conduct CSR programs.

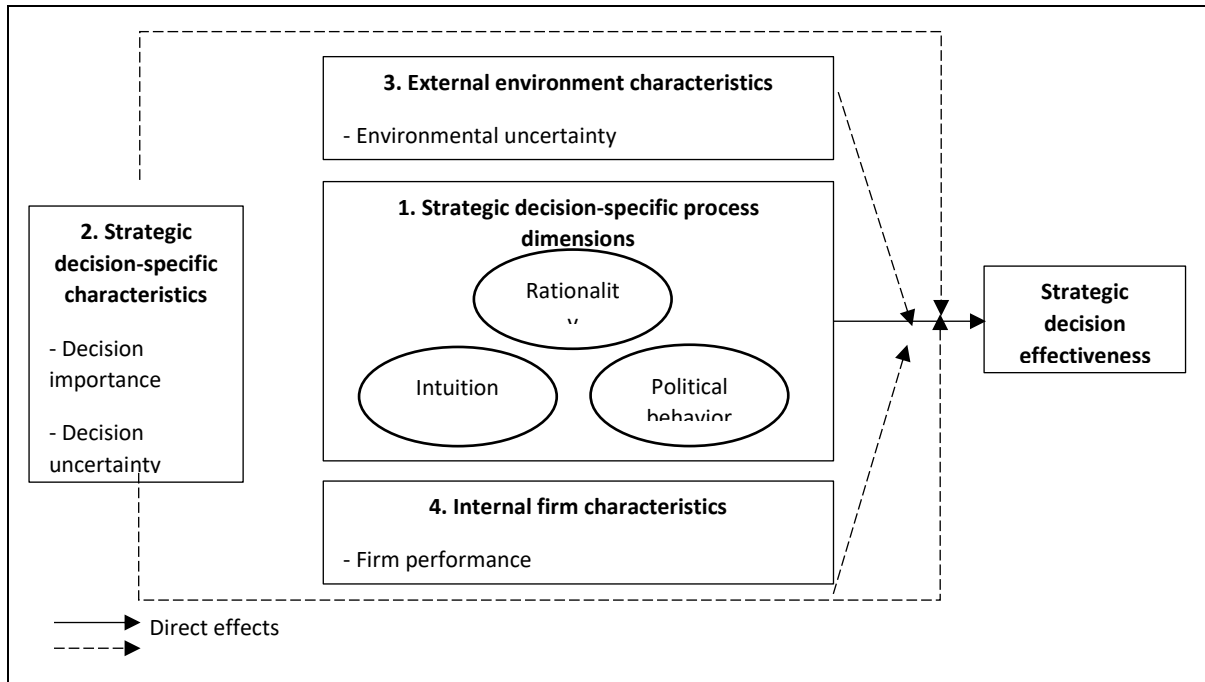


Figure 3: Integrated Model of Strategic Decision-making Effectiveness

Theoretical Framework

Underpinned by the UET, we developed a theoretical framework (Figure 3) to illustrate the relationship between upper echelons (managers) characteristics and managers' strategic decision-making process.

Meanwhile, the relationship between strategic decision-making process and strategic decision effectiveness with external environment and internal firm characteristics as mediator is based on the MSDME.

The relationship of individual, organizational and external factors with managers' CSR decisions according to the UET and the MSDME is depicted in Figure 4.

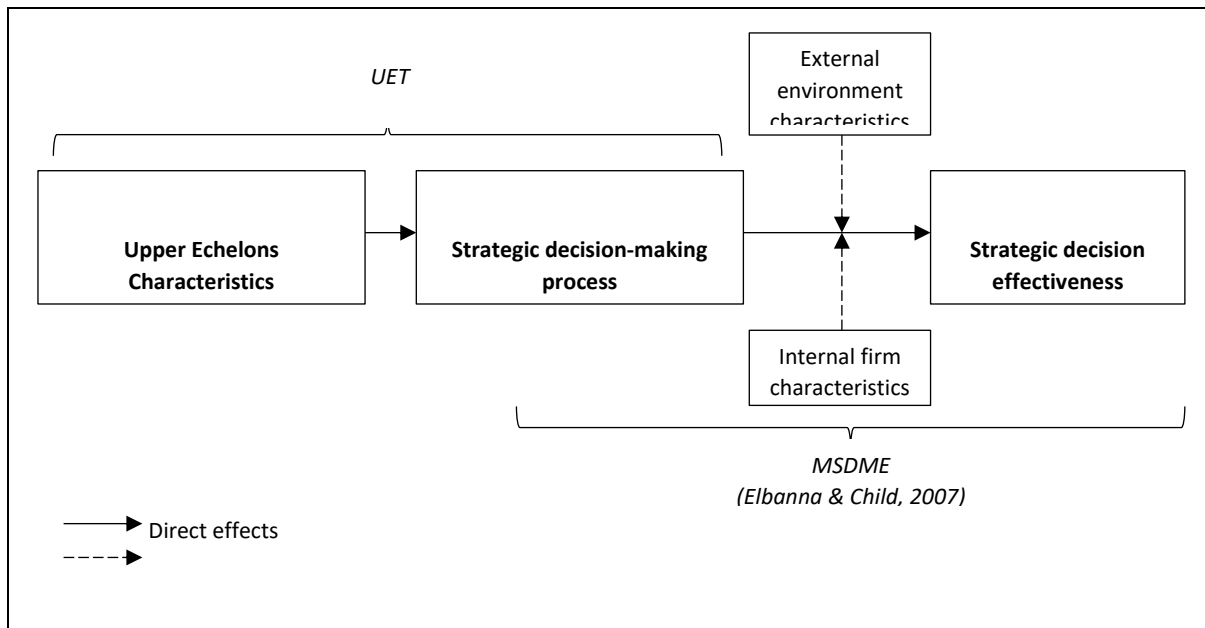


Figure 4: Theoretical Framework

Factors Influencing Managers' CSR Decisions and Hypotheses Development

Dincer and Dincer (2013) found that small business executives were generally influenced by personal feelings, friends and family, and religious beliefs when making decisions on CSR activities. Whether the executives felt that an activity was right or wrong was based on their own personal code, and this affected their CSR decision-making. These feelings appeared to be developed through personal concepts of morals and ethics. Additionally, the executives also said that they considered friends' and family members' requests when making CSR decisions. Instead of having special procedures or policies, they preferred a casual and unstructured process that allowed recommendations from anyone. In response to the direct question on the religious influence on the decision process, most of them responded that they consciously considered religion when making CSR decisions while some said they were not swayed by any religious beliefs as they did not have strong religious convictions. These three factors *viz.* personal feelings, friends and family, and religious beliefs were also discussed by English (2009) who also highlighted other factors (moral concerns and general ethics) affecting managers in North Carolina when they made CSR decisions. Wang et al. (2015) showed that the level of resultant self-enhancement and CEOs' attitudes were personal factors that influenced managers' CSR decisions.

Researchers have also highlighted other individual factors as antecedents that affect managers' CSR decisions. Rao and Tilt (2016) suggest that board gender diversity is an important factor that can affect management CSR decision-making. This contention is supported by Yasser, Al Mamun and Ahmed (2017) who found that gender affected CSR decision-making in the Asian-Pacific region; female managers in Malaysia, Pakistan, and Thailand played a strategic role in enabling firms to ethically manage their social responsibilities. Meanwhile, Hegde and Mishra (2019) highlighted a CEO's marital status as an important driver of CSR decision-making. Feder and Weißenberger (2019) proposed three psychological constructs, namely attitude, subjective norm, and perceived behavioral control (according to the theory of planned behavior) that could influence top-level managers' intentions to engage in CSR-related activities. However, their results indicated that only

attitude and perceived behavioral control impacted managers' intentions to engage in certain activities while the influence of subjective norm was not supported.

In conclusion, previous studies support the UET (Hambrick & Mason, 1984) as the findings show that managers' CSR decisions or choices are mostly influenced by their background and characteristics (individual factors) like personal feelings, friends and family, religion (Dincer and Dincer, 2013; English, 2009), moral concern, general ethics (English, 2009), level of resultant self-enhancement, attitudes (Wang et. al., 2015), gender (Rao & Tilt, 2016; Yasser, Al Mamun & Ahmed, 2017), marital status (Hegde & Mishra, 2019), attitude, subjective norm, and perceived behavioral control (Feder & Weißenberger, 2019). Hence:

Ha 1: Individual factors significantly influence managers' CSR decisions.

Previous studies also highlight organizational factors that influence managers' CSR decisions. English (2009) found that managers were in agreement that potential profits could be both positive and negative factors in the decision-making process. They were aware of the potential profits that organization might enjoy if they committed to certain socially responsible activities; nevertheless, such a prospect was not a prime consideration in making CSR decisions. However, the findings contradict what other researchers have found, i.e. firm profitability positively and significantly impacts management decisions (Peillex & Ureche-Rangau, 2016).

Dincer and Dincer (2013) found that the company's financial status adversely affected executives' CSR decisions, especially when the finances were down. This finding is supported by English (2009). CSR activities that require large expenses cannot be undertaken if the company's financial status is poor or not satisfactory. Other than financial constraints, a study by Wang et al. (2015) showed that firm size, age of firm, company's previous donation level, shareholder and employee also affected managers' decisions. These findings are supported by Peillex and Ureche-Rangau (2016) who found that firm size, firm profitability, indebtedness ratio and environmental, social and governance (ESG) performance had positive and significant effect on management decisions regarding allocating funds for socially responsible programs or activities.

Thus, these studies support the MSDME (Elbanna & Child, 2007) as the findings show that managers' CSR decisions can be influenced by internal firm characteristics (organizational factors) like firm profitability (English, 2009; Peillex & Ureche-Rangau, 2016), company financial conditions (English, 2009; Dincer & Dincer, 2013), firm size (Wang et al., 2015; Peillex & Ureche-Rangau, 2016), age of firm, company's previous donation level, shareholder, employee (Wang et al., 2015), indebtedness ratio and ESG performance (Peillex & Ureche-Rangau, 2016) Hence, our second hypothesis is as follows:

Ha 2: Organizational factors significantly influence managers' CSR decisions.

Besides individual and organizational factors, English (2009) found that managers could be influenced by external factors such as politics and political organizations when making CSR decisions; politics could either be a positive or negative influence in the decision process but it was not the main factor. However, such findings are not supported by Jiang et al (2018) who

found that political ideology positively and significantly influenced management decisions. Besides politics, Wang et al (2015); Peillex and Ureche-Rangau (2016) also highlighted other external factors such as customer, competitor, local government and media coverage as antecedences of managers' CSR decisions.

Again, these studies support the MSDME (Elbanna & Child, 2007) as the findings show that managers' CSR decisions can be influenced by external environment characteristics (external factors) like political affiliations (English, 2009; Jiang et al., 2018), customer, competitor, local government (Wang et al., 2015) and media coverage (Peillex & Ureche-Rangau, 2016). Hence:

Ha 3: *External factors significantly influence managers' CSR decisions.*

Method

This paper is based on extensive reviews of past studies on factors affecting managers' CSR decisions from the perspective of HRD, covering international literature available via online databases. Three electronic databases, viz. Scopus (S), Springer Link (SL), and Wiley Online Library (W) were used to search for supporting materials and resources relevant to the study. Aside from online resources, relevant textbooks on HRD and decision making were also utilized to further support the findings of past studies. To ensure that the information was recent and relevant, information extracted from journals was limited to publications in English over a 10-year period, from 2009 to 2019. However, there was no time limitation for information gathered from books, websites and other resources. The literature from electronic databases was filtered according to the PRISMA 2009 Flow Diagram (Moher et al., 2009) as shown in Figure 5.

At the first stage (identification), journal articles were retrieved from three electronic databases (S, SL and W) based on keywords such as 'corporate social responsibility', 'decision-making', 'CSR decisions' and 'managers'. A total of 486 articles were identified, and 8 duplicates articles were removed. In the next stage (screening), 478 articles were screened based on the title and abstract. 12 articles that did not have keywords like "decision" OR "CSR" AND "manager" in the title and 440 articles that did not discuss factors affecting managers' CSR decisions in the abstract were excluded. Full-text articles were assessed for the remaining 26 articles to ensure eligibility; 6 articles were excluded as they did discuss factors that directly influenced CSR implementation in organizations, nor was there any discussion on managers' CSR decisions. Three articles were excluded as it described CSR decisions of customers, not managers. Meanwhile, 8 articles were excluded as they contained merely a general discussion on decision-making among managers; there was no specific discussion on CSR decisions. Finally, 9 articles were found to contain explanations on individual and organizational factors influencing managers' CSR decisions, with three of them presenting their discussions qualitatively, while the rest were quantitative studies.

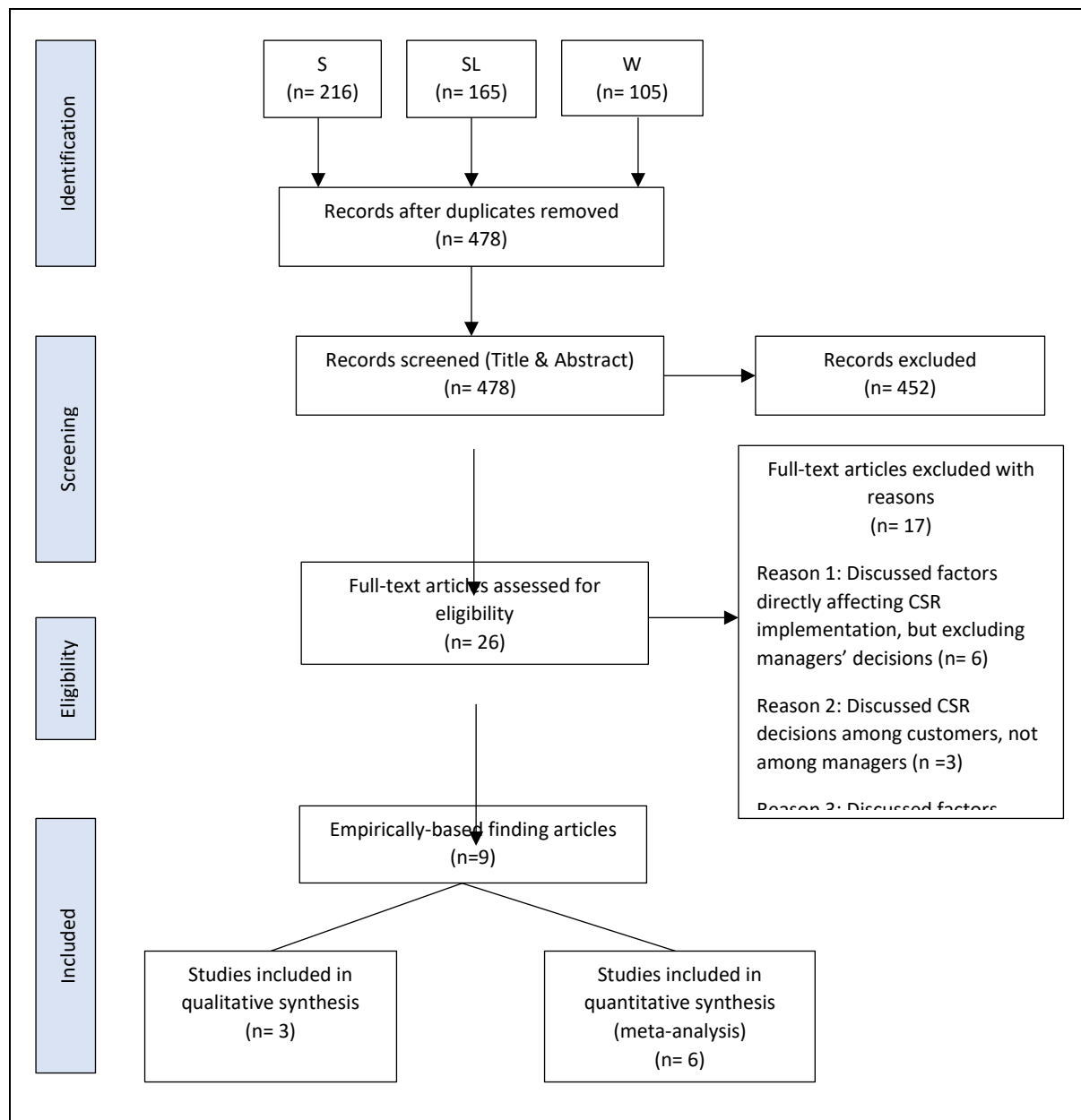


Figure 5: PRISMA 2009 Flow Diagram

Findings and Discussion

From the reviewed literature, predictors of managers' CSR decisions include personal feeling, friends and family, religion, moral concern, general ethics, resultant self enhancement, gender, marital status, attitude, subjective norm, perceived behavioral control, profits, financial status, firm size, age of the firm, company's previous donation level, shareholder, employee, indebtedness ratio and ESG performance, political affiliations, customer, competitor, local government and media coverage.

Based on the literature, we developed a conceptual framework of factors affecting managers' CSR decisions as shown in Figure 6. All predictors are categorized into three factors, viz. individual factors, organizational factors and external factors. These three factors are predicted to be independent variables (IVs) that influence managers' CSR decisions (dependent variable, DV).

Individual factors consist two sub-categories. The first sub-category, manager’s characteristics and background consist of five antecedents, viz. friends and family, religion, gender, marital status and resultant self enhancement. Meanwhile the second category, manager’s psychological comprise of six antecedents, viz. personal feelings, moral concern, general ethics, attitude, subjective norm and perceive behavioral control. The relationship between individual factors and manager’s CSR decisions are identified based on the literature and also supported by the Upper Echelons theory (UET) (Hambrick & Mason, 1984).

On the other hand, organizational factors consist of nine antecedents, viz. firm profitability, company financial condition, firm size, age of firm, company’s previous donation level, shareholder, employee, indebtedness ratio and ESG performance. Simultaneously external factors comprise of five antecedents, viz. political affiliations, customer, competitor, local government and media coverage. The predictors are identified based on previous literature and also supported by the Model of Strategic Decision-Making Effectiveness (MSDME) (Elbanna & Child, 2007).

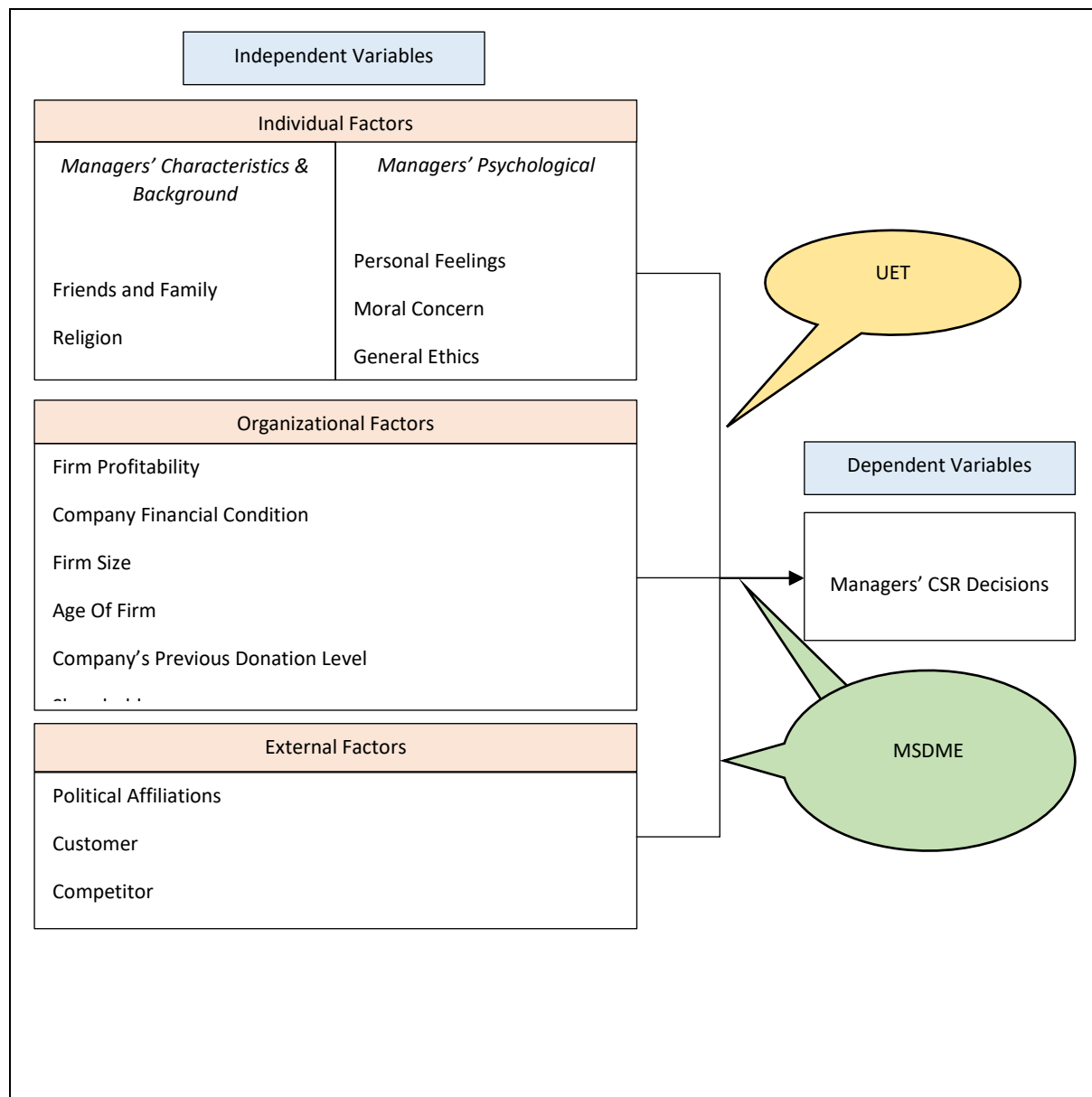


Figure 6: Conceptual Framework of Factors Affecting Managers' CSR Decisions**Conclusion and Implications to Human Resource Development (HRD)**

This article addresses the potential influence of individual, organizational and external factors on managers' CSR decisions. These contributing variables must be taken into consideration when managers plan strategies for CSR programs for the organization. The Human Resources Development (HRD) practitioners must take cognizance of these factors so that the CSR decisions made reflect positively on the image and reputation of the organization. The proposed framework of the factors that impact managers' CSR decisions is underpinned by the UET (Hambrick & Mason, 1984) and the MSDME (Elbanna & Child, 2007). This article helps in efforts to identify factors affecting managers' CSR decisions so that meaningful CSR activities can be planned and implemented more effectively.

Recommendations

Future researchers should give attention on theoretical, research and methodological gaps that have been highlighted in this article and provide solutions to fill in the gaps. Other than that, the conceptual framework also can be used as a guide to study in greater depth on influence of managers' characteristics and their psychological makeup, organizational characteristics as well as external characteristics on managers' CSR decisions. As this study use extensive reviews of past studies based on a few databases to identify the factors, future researchers should consider to find literature in other databases and use different method in highlighting factors affecting managers' CSR decisions.

HRD practitioners also should aware on factors affecting managers' CSR decisions as literatures prove that the decisions made by managers will also affect organizations' CSR implementation and help in creating organization image.

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