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THE RELATIONSHIP BETWEEN CORPORATE VOLUNTEERING AND CORPORATE SOCIAL RESPONSIBILITY: RESULTS OF AN EMPIRICAL STUDY

ABSTRACT

Corporate Volunteering (CV) is a phenomenon that emerged in the second half of the 20th century and began to grow and globalize at the beginning of the 21st century. There seems to be a consensus that the recent growth of Corporate Volunteering is related to the development and growing legitimacy of the concept of Corporate Social Responsibility (CSR). Nevertheless, the theoretical discussion on how the two concepts (Corporate Volunteering and Corporate Social Responsibility) are related is just beginning, while empirical research on how this relationship operates in corporate practice is still incipient. This paper presents preliminary results of a research on this subject carried out in Uruguay in 2016. This is a statistical study that analyses the relationship between the application of corporate volunteering activities and the incorporation of a CSR approach to the management of companies. The incorporation of both types of practices is measured by a self-assessment questionnaire that includes 81 indicators (using a Likert scale to assess them), which were designed based on ISO 26000 Guidance of Social Responsibility¹. The questionnaire was administered to 96 companies, using a comparative analysis between those that practice Corporate Volunteering and those which do not. The results obtained allow us to support the hypothesis that the application of Corporate Volunteering is positively associated with the incorporation of CSR when managing the relationship between the company and its employees and also with the community. Moreover, these results contribute to a better understanding on how both concepts are related.

Keywords: Corporate Volunteering, Employee Volunteering, Corporate Social Responsibility, ISO 26000

1. Introduction

Corporate Volunteering emerged in the late sixties (mainly in the United States and the UK) and during the following decades, it slowly became widespread around the world, as explained by several studies (Allen, 2003; Gatignon-Turnau, Mignonac, 2015; Ruizalba et al., 2014). Nevertheless, academic

research on this subject is still in its early stages (Magalhaes, Ferreira, 2014). In addition, as Grant (2012: 610) argues: "scholars who study organizations have just begun to pay attention to Corporate Volunteering". According to some authors, concern for CV just aroused when it began to be understood as an important tool of the Corporate Social Re-

sponsibility policy, which can have important and positive impacts (Do Paço et al., 2013). Some of these impacts are mentioned in section 2.3.

There is extensive literature regarding the relationship between CV and Corporate Social Responsibility (Gallardo et al., 2010; Santos, Bittencour, 2008; Basil et al., 2011; Cavalaro, 2006; Muthuri et al., 2009; Grant, 2012). However, there is not enough empirical evidence to justify this assertion, since there is scant statistical-based research demonstrating that the practice of CV is effectively associated with the incorporation of CSR into corporate management. To begin to fill this knowledge gap, a quantitative research was carried out to analyse whether there is any statistical association between the application of CV and a set of indicators that measure the incorporation of CSR into corporate management.

In order to do this, the degree of incorporation of CSR was compared between two groups of companies: those that applied CV and those that did not apply it. To measure the incorporation of CSR, two types of variables were used: 1) bivariate nominal variables and 2) variables measured by a Likert-type scale. In both cases different tools were used to evaluate the existence of statistical association. In the first case, the Chi-Square test was used and in the second case, the means difference test was used.

In this paper it is assumed that a company incorporates CSR into its management when: 1) it provides strategic definitions of CSR (for example, to align to this concept their definitions of mission, vision and values; to include CSR considerations in strategic planning; to have an area of CSR, etc.); 2) it designs, documents and implements policies to ensure compliance with these definitions in the relationship with all their stakeholders and 3) it uses the specific tools required by the management based on the CSR approach (for example, to have a CSR department, to publish a social report, to have a code of ethics, etc.).

2. Theoretical Framework

2.1 Corporate volunteering in the available literature

The literature on CV is composed of articles published in scientific journals, papers presented at conferences, reports of empirical research and methodological guides. An analysis of the literature

suggests that its contents can be grouped into three categories. The first one consists of the consideration of theoretical aspects on the subject mainly presented in scientific articles, where conceptual definitions can be found, as well as typologies and theoretical models, analysis of the relationship between corporate volunteering and other issues such as Human Resource Management, company image and CSR (Magalhaes, Ferreira, 2014; Moreno, 2013; Ruizalba et al., 2014).

The second category includes the presentation of results of incipient empirical research from both the academic world and several organizations and foundations that promote Corporate Volunteering. This research addresses different issues, some of them consist of descriptive studies on the implementation and management of CV in different countries such as: Spain (Observatorio de Voluntariado Corporativo, 2009), United States (Allen, 2012), Canada (Basil et al., 2009), Germany (Herzig, 2004), Switzerland (Lorenz et al., 2011). There is also considerable research on the motivation of corporate volunteers: (Do Paço et al., 2013; Do Paço, Nave, 2013; Costa de Azevedo, 2007; Grant, 2012; Pajo, Lee, 2011; Rodell et al., 2015; Runte, Basil, 2011; Van Schie et al., 2011; Zappalá, McLaren, 2004). Furthermore, it is possible to find research on the reasons why companies practice CV (Cavalaro, 2006; Easwaramoorthy et al., 2006²) and on the impacts of CV (Vian et al., 2007³; Gallardo et al., 2010; Ruizalba et al., 2014), among other issues.

Finally, the third category includes methodological guides and manuals whose purpose is to provide tools for managing CV (Acción Empresarial, 2004; Fundación Compromiso, 2008; Observatorio de Voluntariado Corporativo, 2009; Volutare, 2013; Fundación CODESPA, 2012; Gonzalez et al., 2008; Jané, 2010).

To designate this type of volunteering different expressions are used: 1) *Company support for employee volunteering* (Basil et al., 2011; Gonzalez et al., 2008; Easwaramoorthy et al., 2006); 2) *Employee Volunteering* (Rodell et al., 2015; Zappalá, McLaren, 2004; Muthuri et al., 2009) and 3) *Corporate Volunteering* (Herzig, 2004; Lorenz, et al., 2011; Fundación CODESPA, 2012; Do Paço et al., 2013; Moreno, 2013). It is important to highlight that these concepts do not only express semantic differences, but also small differences of nuance: the first two expressions focus on employees, while the third one concentrates on the company. In particular, the dif-

ference is quite clear between the first and the third one, because one thing is that a company provides support for volunteer activities that its employees want to pursue and another thing is that the company designs and leads social activities involving its employees. The expression *Corporate Volunteering* is usually more associated with corporate volunteer programs and activities designed by companies as part of their CSR policies in relation with the community or their human capital management. In this research it was decided to use the latter expression because it is the usual one in Uruguay.

Notwithstanding the foregoing, regardless of the term used to describe CV, this type of volunteering is characterized as an activity: 1) through which the company provides a kind of formal support to facilitate "employees and their families to spend time and share their skills in some kind of community service" (Ruizalba et al., 2014: 47); 2) which is promoted or facilitated by the company (Fundación Compromiso, 2008: 8; Acción Empresarial, 2004: 7), that is to say, it is the result of an initiative of the company or of the employees' requests; 3) which is freely performed by employees and without remuneration for participating in it (Voluntare, 2013; Observatorio de Voluntariado Corporativo, 2009); 4) which requires the use of some type of resource provided by the company (donations of money or hours of work, infrastructure lending, recruitment of staff for its management, relational capital, etc.) that it is articulated with its business (Gallardo et al., 2010: 60) and 5) which has some kind of structure or management run by either the company, the volunteers or the social organization where it is applied.

2.2 Corporate Social Responsibility

Analysis of academic and nonacademic literature on CSR, produced in the last sixty years, reveals the existence of a wide variety of contributions on this subject and particularly on the definition of the concept, as evidenced by Carroll (1999), Garriga and Mele (2004) and Dahlsrud (2006). In the second decade of the 21st century that conceptual diversity seems to have converged on a definition that has broad consensus in the academic world, among institutional actors interested in promoting CSR (UN, OECD, European Union) and different foundations engaged specifically in this activity. That consensus revolves around the definition and main ideas established on Social Responsibility in

the ISO 26000 guide, which defines it as "*the willingness of an organization to incorporate social and environmental considerations in its decision making and be accountable for the impacts of its decisions and activities on society and the environment*" (ISO, 2011: 110).

It is understood that there is now a fairly widespread consensus about two ideas. First, it is assumed that CSR is at the strategic level and even of business philosophy, having passed the first versions of the concept that confused it with philanthropy or reduced it to a set of tactics associated with building corporate reputation. In other words, CSR begins to be considered as a form of conceiving the relationship between the company and all its stakeholders (customers, employees, suppliers, investors, neighbours, society in general, etc.) and the environment. This implies an overcoming of the first theoretical conceptualizations of CSR that boiled it down to the relationship of the company with its society or community. Like any philosophy, CSR is based on principles (ISO 26000 proposes some) values, a concept of man (anthropology) and its relationship with other men and nature, as well as an idea about the relationship between economy and society. Therefore, behind the discourse of CSR it is possible to find several convictions on each of these issues.

Secondly, it is agreed that the concept of CSR involves at least seven dimensions. Socially responsible companies are seeking to: 1) minimize negative impacts (externalities) of their activities on society and the environment; 2) consider the interests of stakeholders and create economic value for all them and not just for shareholders - this is what Porter and Kramer (2011) call "shared value"; 3) act ethically in all stages of their operations; 4) incorporate social and environmental considerations into their activities, including their contribution to sustainable development; 5) build win-win relationships with all their stakeholders beyond strictly transactional relationships (equivalents exchange); 6) be accountable to their stakeholders (Licandro, 2015). Also, they do not conceive all this as peripheral actions to business, but CSR is incorporated into all of their operations (seventh aspect).

ISO 26000 includes guidance on "principles, core subjects and issues related to social responsibility and how organizations could implement them" (Argandoña, Isea, 2011: 8). The guide provides a classification of the topics on which companies must define their responsibilities and determine actions

to fulfil them. This classification organizes these issues in broad categories which are called *Core Subjects*: organizational governance, Human Rights, labor practices, consumer issues, the environment, fair operating practices and active participation and community development. In turn, responsibilities for each subject are organized into sub-themes called *issues*.

Despite this conceptual and methodological proposal, instruments of measurement and evaluation of CSR organize their responsibilities according to the targeted stakeholders and not to the core subjects proposed in ISO 26000 (Licandro, 2014). This seems to be explained by the fact that the theoretical conceptualization of CSR has always associated this concept with that of stakeholder, as it can be seen in the study of 37 definitions of CSR identified by Dahlsrud (2006), in the analysis made by Carroll (1999) on the evolution of the concept of CSR and the classification of CSR theories that Garriga and Mele (2004) developed. Moreover, it is possible to operationally associate each core subject with a group of stakeholders, so that the guidelines laid down in ISO 26000 can be rearranged by stakeholders.

Finally, it is important to highlight, as can be gathered from the above, that the concept of CSR formulated in ISO 26000 is not something entirely new or emerging as something disruptive in the theory and application of management. On the contrary, this concept is constructed by the synthesis of various existing conceptual frameworks for management and business relationship with society and the environment. Notable among these are: the stakeholder theory proposed by Freeman (Freeman, Reed, 1983), the concept of corporate governance that emerges as a solution to the agency problem (Jensen, Mecklin, 1976), the theory of shared value of Porter and Kramer (2011), ethical theories, particularly the ethical theories of responsibility (Zamagni, 2012), the concept of business with the base of the pyramid proposed by Prahalad and Hart (2002), the Relationship Marketing (Gronroos, 1994), the Social Marketing (Kotler, Roberto, 1992), modern management of human resources, and even, many ideas proposed decades ago by Peter Drucker (Drucker, Marciarello, 2008). Also, the concept of CSR integrates other concepts and ideas proposed by different actors. For example, the concept of sustainable development comes from the literature of multiple business organizations (for instance the World Business Council for Sustainable

Development), international organizations (United Nations, Organization for Economic Cooperation and Development and the European Union, etc.) or the Social Doctrine of the Church (Licandro, 2015). Another example is the contribution of the International Labour Organization (ILO) which was incorporated in the chapter of labor practices in ISO 26000.

Therefore, if practices of socially responsible behavior proposed in ISO 26000 (within each core subject and in each issue) are analyzed, it is possible to find that some are specific to the new discourse of CSR, but an important part of them were already incorporated into the speech management. This can be seen in Table 6, which includes 81 indicators on CSR practices or behaviors.

2.3 Corporate Volunteering and CSR

Analysis of the literature on CV reveals that this concept is being increasingly associated with CSR. Gallardo et al. (2010: 62) state that "CV, which was originated with a philanthropic approach to social assistance, seems to be evolving towards a professional approach of added value, which is characteristic of CSR." Similarly, Santos and Bittencour (2008) argue that CV exceeded that assistance-based and philanthropic approach and it has become a more skilled and structured activity, whereby the wave of solidarity among employees articulates with CSR policies. Basil et al. (2011: 61) note that "Support for employee volunteerism is emerging as an important tool through which companies demonstrate their CSR". Cavalaro (2006: 65) states that through CV companies can express a sense of Corporate Social Responsibility. Muthuri et al. (2009) argue that employee volunteering has been until recently analyzed exclusively as a strategy of Human Resource Management, but in recent years it has been also becoming a tool used in corporate programs of relationship with the community. In the same train of thought, Grant (2012: 610) states that since Corporate Volunteering is an important resource for channelling solidarity, it is now time "to study Corporate Volunteering as an increasingly widespread form of Corporate Social Responsibility".

Despite this growing link between CV and CSR, empirical research that relates both concepts is still incipient and focuses primarily on specific aspects of the relationship. Most of this research focuses on the relationship between CV and Human Re-

sources Management. Madison et al. (2012: 2) state that "CSR is multi-faceted and includes numerous activities one of which is employer-sponsored volunteerism" whose main impact is to achieve greater employee commitment to the organization. Gatignon-Turnau and Mignonac (2015: 7) argue that CV is a CSR activity that offers great potential for strategic Human Resources Management. These authors also conclude that CV can operate as a stimulus for the development of behavior patterns of reciprocity by employees. Ruizalba et al. (2014: 55) show that in "those companies with the largest presence of Corporate Volunteering, job satisfaction and employee commitment is greater."

Research conducted in Australia shows that CV is a tool that allows volunteers to connect with CSR company values and that most volunteer programs are managed by CSR area (Cavalero, 2006). Gallardo et al. (2010) observed that success of CV programs is associated with corporate culture of CSR, while some case studies in Uruguay show that CV is a tool that can be used for the construction of a culture of CSR (Barreiro, Licandro, 2012; Yapor, Licandro, 2015). Muthuri et al. (2009) investigated the contribution of CV to CSR, especially its impact on the development of social capital (2006). Moreover, Plewa et al. (2015) studied how CV influences consumer perception on CSR image of the company and its behavior as a consumer.

Analysis of literature relating CV and CSR reveals the predominance of a partial conceptualization of CSR, solely focused on the relationship of the company with two stakeholders: employees and the community. This can be seen in each of the three types of bibliographical production mentioned at the beginning of this section: the one which addresses theoretical issues, the one which disseminates empirical research and the one which gathers CV manuals and guides. In particular, it highlights the fact that the theoretical approach on the relationship between CV and CSR reduces the scope of application of this concept to the relationship with the community and employees or, at best, it ignores the fact that this concept is much broader because it encompasses all the stakeholders and environmental performance.

Besides, if empirical research on the relationship between CV and CSR is analyzed, it is observed that it seems to focus on the consideration of: 1) how both concepts interact in specific aspects and 2) the impacts of such interaction. But there seems to be

no research examining whether there is any kind of statistical relationship between the practice of CV and the incorporation of CSR in company management. So there is no empirically validated knowledge to establish whether CV is a tool that is applied in an integrated way with the approach of CSR or if the relationship between the two concepts is operating exclusively in the field of discourse. It could be happening that companies that practice CV have adopted a CSR discourse without having effectively incorporated this concept in business management. Therefore, there is a need to investigate whether the practice of CV is associated with the effective incorporation of CSR in company management or whether it is an activity that is operating independently (for example, as a tool for managing human resources or as a resource at the service of social actions).

3. The research problem

From the analysis described in the previous point, it was decided to study the way in which the implementation of Corporate Volunteering and the effective incorporation of CSR approach in company management are related. The relationship with all stakeholders (as ISO 26000 suggests) should be taken into account and not only with the community or with employees. CSR incorporation will be analyzed from three perspectives or dimensions. First, it will be considered *CSR incorporation in strategic aspects of the business*, such as the alignment of the definitions of mission and vision with the CSR approach, the inclusion of CSR in strategic planning or creating specific areas in the structure dedicated to leading the incorporation of CSR. The second dimension corresponds to *the use of a specific set of CSR management tools*, such as the publication of a social report, to have a code of ethics or to have a foundation. The third dimension refers to the existence and implementation of *specific CSR policies* towards different stakeholders, such as policies to prevent discrimination, to promote professional development of workers, to minimize pollution, to ensure product safety, to respect rights of suppliers, to render accounts to all shareholders with transparency, to contribute to the development of the community in which it operates, etc.

According to what is established in the literature it is expected that companies that apply CV are more advanced in the matter of incorporation of CSR

than those which do not apply it. In other words, there should be a positive association between the application of CV and the incorporation of CSR into corporate management. In addition, this should occur in each of the dimensions identified above. Therefore, the following hypotheses were tested in this research:

H1. The *practice of CV* is positively associated with the *incorporation of CSR in strategic aspects of CSR management*.

H2. The *practice of CV* is positively associated with the *use of specific instruments of CSR management*.

H3. The *practice of CV* is positively associated with the degree to which companies have *CSR policies* aimed at each of their stakeholders and the environment.

4. Methodology

For the empirical testing of these hypotheses, results of the *CSR Indicators System (Sistema de Indicadores sobre RSE –IRSE–*, in Spanish) were analyzed. *IRSE* is a self-assessment tool of CSR based on the application of a self-administered questionnaire, which is completed annually by a group of Uruguayan companies working on incorporating CSR into their management. It is applied by the Christian Association of Business Managers (Asociación Cristiana de Dirigentes de Empresas – ACDE in Spanish) and coordinated by the author of this document.

This questionnaire⁴ includes information about three groups of indicators. The first one consists of indicators on the *profile of the participating companies* (capital origin, size, their target market, etc.). The second group is composed of 11 indicators on different aspects related to the first two dimensions of the incorporation of CSR in management: *its incorporation into strategic aspects* and the *use of specific CSR management tools* (see Table 1). The latter include Corporate Volunteering. Evaluation is performed by a bivariate nominal scale ("company practices CV" or "company does not practice CV"). The third group includes 109 indicators that evaluate the existence and implementation of *CSR policies* on practices or behaviors (e.g. "to avoid moral, sexual, psychological, ideological and other harassment" or "to relieve systematically the needs of suppliers") directed to seven stakeholders (shareholders, employees, suppliers, customers, competitors, community, State) and in relation to the environ-

ment. To assess these indicators an ordinal scale of six values is used. It measures the extent to which CSR policies exist and are applied aimed at ensuring each behavior.

A database with answers from 93 companies that participated in at least one of the last three editions of *IRSE* (2013, 2014 or 2015), was created for the preparation of this research paper. In the case of companies that participated in more than one of these editions, the information used corresponded to the last year in which they did it. These companies constitute an intentional sample (non-probabilistic sample) of the universe of companies in Uruguay that are actively working on incorporating CSR into their management. Although, there is not a register of all companies that are part of this universe, a preliminary survey indicates that it is a small number, no more than 300. So the sample size suggests that, although it is a non-probabilistic sample, it seems reasonable to assume that the results are close to those of the universe.

After the preliminary data review, two decisions were taken on the information corresponding to the indicators of the third group. Firstly, it was decided to remove 28 indicators because a high number of non-responses were recorded in them. So, the analysis was performed on 81 indicators (the list of these indicators is presented in Table 6). Secondly, it was decided to recode the scale with which indicators in this group are measured because, from a conceptual point of view, there are no substantial differences between the first two values. Although from the practical point of view it is useful for companies to differentiate both values, from the theoretical point of view this is not necessary. Thus, we worked with a Likert scale of five values, where "1" corresponds to a zero level or low levels of performance (the company does not have actions related to CSR behavior considered in the indicator or does it infrequently) and "5" corresponds to a high application (the company has policies included in its strategy). "3" corresponds to an intermediate level (the company has policies with limited dissemination and application).

Table 1 summarizes the variables included in the hypotheses presented, indicators that operate them and the scales used to measure each indicator. Statistical analysis of the information in the database was performed using version 15.0 of the statistical package SPSS for Windows.

Table 1 Information on variables, indicators and scales used in the research

Variables that are included the hypothesis	Indicators used to measure variables	Used scales
Application of CV	A question about the application of CV	Nominal - bivariate (Yes, No)
Incorporation of CSR in strategic aspects	Five questions about incorporating practices regarding this dimension	
Use of specific CSR management tools	Five questions about incorporating practices regarding this dimension	
Existence and implementation of CSR policies aimed at stakeholders	Indicators that measure the degree to which specific CSR policies exist and are applied aimed at eight stakeholders (81 indicators)	Likert scale - five values

Source: Own elaboration

For the evaluation of hypotheses 1 and 2 the Chi square test was applied, since in these hypotheses the relationship between bivariate variables is analyzed. For the evaluation of hypothesis 3 the means difference test between two groups of companies (those that apply CV and those that do not apply it) was used.

5. Results

Table 2 shows the results of the association analysis between the application of CV and incorporating CSR into strategic business aspects. This analysis was done by Chi-Square test. It can be observed that in four of the five indicators the percentage of companies practising CV is higher among compa-

nies that responded positively to the indicator than those which did not. However, this difference is only statistically significant (confidence level greater than 90%) in three of these indicators. Companies that included references to CSR in their definitions of mission and vision, those which incorporated CSR into their strategic planning and those that have an area or equipment to manage CSR practice CV in much greater proportion than companies that have not done it. On the other hand, it can be observed that the percentage of companies involving managers in CSR issues is slightly higher among companies that do not practice CV, although the difference is not statistically significant there either. All this seems to validate, though partially, the hypothesis H1.

Table 2 Statistical association between the application of Corporate Volunteering and the CSR incorporation in strategic aspects of corporate management. Chi-Square test

N°	Indicator	Company practices CV	Company does not practice CV	Chi-Square test	Bilateral asymptotic significance ⁵
I.3	It has an area or CSR team	70%	36%	10.445	0.001
I.1	It includes references to CSR in its identity statements (vision, mission and values)	61%	22%	4.914	0.027
I.2	It includes CSR in its strategic planning	60%	30%	3.33	0.068
I.4	It has a person dedicated exclusively to the management of CSR	69%	52%	2.206	0.137
I.5	It involves the management team in CSR issues	56%	67%	0.245	0.621

Source: Own elaboration

Table 3 shows the results of the association analysis between the application of CV and the use of the five specific CSR management instruments considered in this study. Also, the Chi-Square test was applied here. It is possible to observe that the dif-

ference between companies that practice CV and those that do not apply it, is statistically significant in only one of these instruments: the elaboration of a report or social memory. Therefore, the statistical results do not validate the hypothesis H2.

Table 3 Statistical association between the application of Corporate Volunteering and the use of specific tools in corporate management based on CSR approach. Chi-Square test

N°	Indicator	Company practices CV	Company does not practice CV	Chi-Square test	Bilateral asymptotic significance ⁶
II.2	It prepares a social report or social memory (annual or biannual)	72%	46%	6.007	0.014
II.4	It has its own foundation or integrates a foundation with other companies	69%	52%	2.466	0.116
II.3	It has a permanent cooperative relationship with any social organization or public institution	60%	36%	2.165	0.141
II.1	It has a code of ethics/conduct	55%	63%	0.401	0.527
II.5	It participates in any organization related to CSR	58%	50%	0.223	0.637

Source: Own elaboration

To test the third hypothesis the 81 indicators on the existence and implementation of CSR policies to stakeholders and the environment were considered. These 81 indicators are divided among the stakeholders: shareholders (6), employees (22), suppliers (10), competitors (2) community (11), State (4), customers (16) and environment (10).

Based on these indicators an average index for each stakeholder and a general index (IRSE) were constructed. The latter was calculated in two ways: 1) giving the same relative weight to each stakeholder (unweighted IRSE) and 2) giving a relative weight to each stakeholder depending on the number of indicators that correspond to them (weighted IRSE).

In the last two rows of Table 4 it can be observed that companies that practice CV have a better overall performance related to CSR than those that do

not practice it. This result is similar, whether if it is considered the weighted IRSE (3.97 against 3.49) or the unweighted IRSE (3.96 against 3.52). In both cases the difference is statistically significant to a confidence level of 95%.

Now, if the indexes corresponding to each one of the stakeholders and to the environment are considered, it can be observed that only in three of them the difference is statistically significant: employees (4.14 against 3.51), community (3.19 against 2.40) and shareholders (4.16 against 3.69). In four of the other indexes (suppliers, customers, State and environment) companies practicing CV qualify better than those which do not practice it, but this difference is not statistically significant. Furthermore, in the case of CSR aimed at competitors percentages are almost equal.

Table 4 Statistical association between the application of Corporate Volunteering and the incorporation of CSR in relationship with eight groups of stakeholders. Means difference test

Stakeholder	Performance Average rating			Means difference test - t test (Bilateral significance)	
	Company practices CV	Company does not practice CV	Means Difference	It assumes equal variances	It does not assume equal variances
Employees	4.14	3.51	0.62	0.001	0.001

Stakeholder	Performance Average rating			Means difference test - t test (Bilateral significance)	
Community	3.19	2.40	0.79	0.001	0.001
Shareholders	4.16	3.69	0.48	0.015	0.014
Suppliers	3.72	3.46	0.26	0.232	0.213
State	4.07	3.81	0.26	0.260	0.266
Customers	4.55	4.38	0.17	0.270	0.242
Environment	3.39	3.09	0.30	0.283	0.277
Competitors	4.16	4.14	0.02	0.926	0.925
Weighted IRSE	3.97	3.49	0.48	0.014	0.009
Unweighted IRSE	3.96	3.52	0.44	0.030	0.023

Source: Own elaboration

The individual analysis of the results obtained in each of the 81 indicators reveals that a statistically significant difference was recorded in 31 of them, the majority corresponding to employees, shareholders and the community. If these figures are considered as a percentage of the total of indicators of each stakeholder, it can be observed that in these three stakeholders more than half of their indicators showed statistically significant differences (shareholders 67%, community 64% and employees 59%), while in the rest that percentage was less than 25% (customers 25%, suppliers 20%, environment 10%, competitors 0% and State 0%).

Table 5 shows the results obtained in the indicators corresponding to CSR towards employees. Several of these indicators refer to practices that seek to obtain similar or synergistic benefits to those the application of CV pursues: to foster employee satisfaction and sense of belonging, commitment and

performance, to build a good work environment and a CSR culture, to internalize corporate values or to promote the development of competencies (teamwork, interpersonal communications, etc.). In all these indicators, there was a statistically significant difference between the scores obtained by companies that apply CV and those that do not: EMPL4 (to train employees in corporate values), EMPL13 (to assess the performance of employees), EMPL14 (to recognize and/or to reward the good performance of employees), EMPL15 (to promote teamwork, participation, involvement and sense of belonging of employees), EMPL16 (to assess employee satisfaction), EMP18 (to facilitate the adequate balance between work and family life of employees) and EMPL19 (to promote adequate relationships and a good working environment within the company).

Table 5 Statistical association between the application of CV and the incorporation of CSR in relationship with employees. Means difference test

Code	Indicator	Company practices CV	Company does not practice CV	Bilateral significance test
EMPL1	To prevent discrimination based on age, gender, race, religion, disability, political ideology, etc.	4.25	4.03	0.368
EMPL2	To avoid moral, sexual, psychological, ideological or any other kind of harassment.	4.25	3.98	0.270
EMPL3	To provide guarantees to employees who need to report personal situations that they consider unfair.	4.38	3.75	0.009
EMPL4	To train employees in company values.	4.23	3.70	0.037

Code	Indicator	Company practices CV	Company does not practice CV	Bilateral significance test
EMPL5	To inform employees about relevant issues that affects or may affect them.	4.26	3.73	0.033
EMPL6	To inform employees properly about their rights and obligations.	4.30	3.80	0.041
EMPL7	To ensure that suppliers of subcontracted personnel comply with labor laws and respect employees' rights.	3.96	3.73	0.389
EMPL8	To prevent accidents at work and occupational diseases, beyond the legal requirements.	4.00	4.00	1.000
EMPL9	To train employees in occupational safety and health.	3.81	3.85	0.894
EMPL10	To offer the greatest possible job stability to the employees.	4.42	4.40	0.927
EMPL11	To promote and facilitate the training and professional development of the employees at all levels of the company.	4.40	4.18	0.324
EMPL12	To provide opportunities to develop a functional career within the company.	4.02	3.47	0.052
EMPL13	To assess the performance of employees.	4.17	3.33	0.004
EMPL14	To recognize and/or to reward the good performance of employees.	4.23	2.95	0.000
EMPL15	To promote teamwork, participation, involvement and sense of belonging of employees.	4.27	3.48	0.002
EMPL16	To assess employee satisfaction.	4.11	2.62	0.000
EMPL17	To promote healthy living among the employees.	3.62	2.68	0.003
EMPL18	To facilitate the adequate balance between work and family life of employees.	3.43	2.30	0.000
EMPL19	To promote adequate relationships and a good working environment within the company.	4.13	3.48	0.010
EMPL20	To provide facilities and benefits additional to those established by law for cases of pregnancy and maternity.	3.42	2.78	0.070
EMPL21	To pay remunerations above legal minimums.	4.14	4.35	0.412
EMPL22	To provide benefits in health, education or access to housing.	3.08	2.66	0.219

Source: Own elaboration

Table 6 shows the results obtained in the indicators corresponding to CSR towards the community. Here, again, it can be seen that in CSR indicators towards the community that have some relation with CV, there is a statistically significant difference between the companies that apply CV and those that do not. This is the case of indicators for CSR practices towards the community

that necessarily require the voluntary work of managers or employees: COM6 (to encourage the active participation of the managers and employees in civil society organizations) and COM11 (to involve employees in company's social actions). But it also occurs in indicators corresponding to CSR practices towards the community whose results are potentially better when they involve the

participation of volunteers: COM3 (to know the problems and/or social needs of the community in which the company operates, as an input for its social actions), COM5 (to maintain stable relations of collaboration with civil society organizations or the State, dedicated to meet these needs and/or to solve these social problems) and COM7 (to evaluate the impacts of the social actions of the company on the target population).

Table 7 shows the results obtained in the indicators corresponding to CSR towards the shareholders. It is also observed here that there is a statistically significant difference in all indicators that have objectives similar to those of CV: SHAR1 (to align the definitions of vision, mission and values of the company with its CSR approach) and SHAR2 (to make all staff aware of these definitions and guide their behavior according to them).

Table 6 Statistical association between the application of CV and the incorporation of CSR in relationship with the community. Means difference test

Code	Indicator	Company practices CV	Company does not practice CV	Bilateral significance test
COM1	To identify the social impacts (positive and negative) of the decisions of the company.	3.36	2.68	0.038
COM2	To respect the way of life, health and common property of residents living in the districts where the company premises are located.	3.85	3.51	0.285
COM3	To know the problems and/or social needs of the community in which the company operates, as an input for its social actions.	3.55	2.63	0.004
COM4	To design and implement actions aimed at helping to solve community problems and/or social needs.	3.51	2.23	0.000
COM5	To maintain stable relations of collaboration with State or civil society organizations, dedicated to meeting these needs and/or to solve these social problems.	3.62	2.85	0.016
COM6	To encourage the active participation of the managers and employees in civil society organizations.	3.23	1.85	0.000
COM7	To evaluate the impacts of the social actions of the company on the target population.	3.19	1.98	0.000
COM8	To promote the recruitment of people with difficulties for labor inclusion: youth, people with disabilities, socially vulnerable people, etc.	2.43	2.48	0.901
COM9	To promote the purchase of goods or the contracting of services to enterprises of low-income people (inclusive businesses).	2.06	1.85	0.464
COM10	To support research activities of universities and other institutions, aimed at producing knowledge that contributes to the economic, social or cultural development of the country.	2.84	2.43	0.246
COM11	To involve employees in the social actions of the company.	3.79	1.85	0.000

Source: Own elaboration

Table 7 Statistical association between the application of CV and the incorporation of CSR in relationship with the shareholders. Means difference test

Code	Indicator	Company practices CV	Company does not practice CV	Bilateral significance test
SHAR1	To align definitions of vision, mission and values of the company with its CSR approach.	4.02	3.33	0.011
SHAR2	To make all staff aware of these definitions and guide their behavior according to them.	3.77	2.95	0.002
SHAR3	To have mechanisms (norms, procedures, codes, etc.) designed to promote ethical behavior in decision-making processes and how to relate to internal and external social actors.	4.06	3.55	0.063
SHAR4	To foresee and resolve any conflicts of interest that may arise.	4.09	3.48	0.027
SHAR5	To avoid all abuse of power in search of personal advantages.	4.42	4.38	0.845
SHAR6	To develop a management system (planning, investment decisions, cost management, quality improvement, risk management, etc.) aimed at achieving the sustainability of the company in the long term.	4.62	4.44	0.281

Source: Own elaboration

The consideration of all these results shows that there is only a statistical association between the practice of CV and the formulation and application of policies aimed at managing the relationship with employees, shareholders and the community. In the indicators that measure CSR towards the other stakeholders, there was no statistically significant difference between the companies that apply CV and those that do not. Therefore, the hypothesis H3 is reformulated:

H3 reformulated: The practice of CV is positively associated with the degree to which companies have CSR policies towards their employees, shareholders and the community, but not with the existence of policies aimed at other stakeholders.

Table 7 shows the results obtained in the indicators corresponding to CSR towards the shareholders. It is also observed here that there is a statistically significant difference in all indicators that have objectives similar to those of CV: SHAR1 (to align the definitions of vision, mission and values of the company with its CSR approach) and SHAR2 (to make all staff aware of these definitions and guide their behavior according to them).

6. Conclusions

The adoption of CSR as a management philosophy is accompanied by a discourse and operates on two levels. On the one hand, on a general level, it does so by incorporating the CSR concept into strategic management issues (CSR is included in the definitions of vision, mission and values, in the strategic planning, or the company has a specific area dedicated to support CSR management) and also a company uses some specific tools (such as ethics codes, corporate governance codes, social reports, etc.). On the other hand, once adopted, that concept is applied in the daily operations of the company, where decisions that impact on all stakeholders are made considering the guidelines derived from this concept. In order to do this, specific policies are formulated and implemented.

This research shows that CV and CSR are related in business practices; in other words, the application of CV is linked to the adoption of the CSR discourse and the extent to which this discourse is embodied in the operation of companies. The research demonstrates the existence of statistical association between the application of CV and a set of indicators related to the incorporation of CSR into corporate

management. For example, companies that apply CV are more advanced in: including references to CSR in their definitions of mission, vision and values; incorporating CSR into strategic planning; having an area of CSR or developing a social or sustainability report. In the same way, these companies are more advanced in the design and application of CSR policies towards their employees, the community and their shareholders.

In the case of CSR indicators towards employees, the community and the shareholders that have some link with CV, this research found significant differences between the companies that apply CV and those that do not. For example, companies that apply CV are more advanced in indicators that pursue objectives similar to those pursued by CSR: to foster employees' satisfaction, sense of belonging, commitment and performance; to build a good work environment and a CSR culture; to align employees with definitions of mission and vision; to help employees to internalize the values of the company; to develop skills (teamwork, interpersonal communication), etc. The same applies to CSR indicators towards the community that require the involvement of employees or managers. It was also registered in the indicators towards the community that their performance improves when volunteer work is involved (to know the needs of the community, to assess the impacts of the company operations, to work collaboratively with community organizations, etc.).

As mentioned above, the accumulated empirical research on the relationship between CV and CSR is still incipient and focuses on some specific aspects of this relationship: CV and human resources management, CV and the construction of corporate culture; CV and company image, etc. This research, whose results are presented in this document, addresses another dimension of this relationship. It focuses on studying the link between the application of CV and the incorporation of CSR management tools. In particular, this research poses the question whether the application of CV has any relationship with the existence and application of concrete CSR policies towards stakeholders and the environment. In other words, the main contribution of this research is that it addresses the issue from a management perspective. Its main conclusion is that the companies that apply CV are more advanced in terms of CSR management than those that do not apply it.

This conclusion raises further questions and, therefore, three research lines are suggested, by way of example. The first one refers to the study of the role that companies grant to CV within the framework of their strategies and policies of CSR. What importance do they assign to CV? What do companies expect to obtain from the application of CV practices? How do they apply it? The second research line refers to the study of how the relationship between the application of CV and the incorporation of CSR to management operates in the practice of companies. Are CV activities chosen according to CSR objectives? Are CV decisions aligned with CSR strategy? The third research line refers to the study of the way CV is defined and conceptualized in companies. Is CV understood as a CSR practice towards employees (because it is applied in order to satisfy employees' needs to perform solidarity activities)? Or, is it used exclusively as a tool to support CSR actions towards the community?

Finally, it is important to highlight that this research presents several methodological limitations that prevent the generalization of the results. First, there are two limitations of statistical order. On the one hand, the chosen universe consists of a particular sub-set, composed exclusively of companies that publicly said that they were incorporating CSR. This means that the vast majority of companies are out of this study universe. On the other hand, the fact that a purposive sample was used, limits the extrapolation of the results to the whole universe considered.

Secondly, there is a limitation related to the measurement of volunteering, that is to say, with the object being measured. CV adopts, in practice, multiple formats (individual or collective, based on donations, intellectual work or physical labor, etc.), it involves volunteers in different ways and can be done as a specific activity or as part of permanent structured projects. Also, companies can adopt it with different degrees of intensity. Therefore, when using an indicator that measures only the existence of CV activities regardless of the format used, how volunteers are involved, the intensity and regularity with which it is applied, all those differences are omitted and it is assumed, in fact, that they do not exist or that they are not relevant, resulting in an oversimplification of the study object. Since the research was conducted on the results of an instrument designed for other purposes, it was not possible to avoid this difficulty.

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- 6 The table includes only the value of bilateral significance calculated by assuming equal variances because this value is very similar to the one obtained if this is not supposed.

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ODNOS IZMEĐU KORPORATIVNOG VOLONTIRANJA I DRUŠTVENE ODGOVORNOSTI: REZULTATI EMPIRIJSKE STUDIJE

SAŽETAK

Fenomen korporativnog volontiranja (KV) pojavio se u drugoj polovici 20. stoljeća, a počeo je rasti i poprimati globalne razmjere početkom 21. stoljeća. Čini se da postoji konsenzus da je rast korporativnog volontiranja u posljednje vrijeme povezan s razvojem i rastućom legitimnošću koncepta društveno odgovornog poslovanja (DOP). Međutim, teorijska rasprava o povezanosti ta dva koncepta (korporativno volontiranje i društveno odgovorno poslovanje) tek je počela, a empirijsko istraživanje o tome kako taj odnos funkcionira u korporativnoj praksi je u začetcima. U ovom radu prikazani su preliminarni rezultati istraživanja provedenog 2016. godine u Urugvaju. Radi se o statističkoj studiji kojom se analizira odnos između prakticiranja korporativnih volonterskih aktivnosti i primjene DOP-a u upravljanju tvrtkama. Razina primjene ta dva koncepta mjerena je (pomoću Likertove ljestvice) upitnikom o samovrjednovanju koji je obuhvatio 81 pokazatelja, za čiju izradu je korištena norma ISO 26000 Smjernice o društvenoj odgovornosti. Anketa je provedena u 96 poduzeća, usporednom analizom poduzeća koje prakticiraju korporativno volontiranje i onih koji to ne čine. Dobiveni rezultati potvrđuju hipotezu da je primjena korporativnog volontiranja pozitivno povezana s primjenom DOP-a pri upravljanju odnosima između tvrtke i njezinih zaposlenika, kao i zajednice. Štoviše, rezultati istraživanja pridonose boljem razumijevanju povezanosti ta dva koncepta.

Ključne riječi: korporativno volontiranje, volontiranje zaposlenika, društveno odgovorno poslovanje, ISO 26000