

Kurumsal Sosyal Sorumluluk Boyutları Arasındaki İlişkiye Yönelik Bir Araştırma

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ÖZ

Bilinçlenen toplumlar, işletmelerin faaliyetlerini ve faaliyetlerinin sonuçlarını yakından takip etmekte ve doğru veya yeterli bulmadıkları bir konuda tepkilerini göstermektedir. Bu durum işletmeler arasında rekabetin şiddetlenmesine yol açmasının yanı sıra hükümetleri de işletmelerin faaliyetlerine yönelik bazı yasal düzenlemeler yapmaya yöneltmektedir. Bütün bu gelişmeler de kurumsal sosyal sorumluluk uygulamalarının temelini oluşturmaktadır. KSS ekonomik, yasal, etik ve gönüllü sorumluluklardan oluşmakta olup, bu boyutlar birbirleriyle ilişkilidir. İşletme yöneticilerinin bir sorumluluğu yerine getirmesi bazen bir diğer sorumluluğu yerine getirmesine bağlı olabilmektedir. Ya da bir sorumluluğa yatırım yapma, başka sorumlulukların da yerine getirilmesini sağlayabilir. Bu çalışmada da Şırnak ilinde faaliyet gösteren KOBİ yöneticilerinin KSS boyutlarına verdikleri önem tespit edilerek söz konusu boyutlar arasındaki ilişkilerin ortaya konması amaçlanmıştır. Yapılan hiyerarşik regresyon analizleri sonucunda gönüllü sorumluluğun, ekonomik ve etik sorumluluk arasındaki ilişkiye kısmen aracılık ettiği belirlenmiştir. Ayrıca ekonomik ve etik sorumluluk arasındaki ilişki üzerinde yasal sorumluluğun düzenleyici bir etkisi olduğu tespit edilmiştir.

Anahtar Kelimeler: Ekonomik sorumluluk, yasal sorumluluk, etik sorumluluk, gönüllü sorumluluk

A Research on the Relationship between the Dimensions of Corporate Social Responsibility

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ABSTRACT

Conscious societies closely monitor the activities of the businesses and the results of their activities and show their reactions on an activity they do not find correct or sufficient. This not only leads to intensification of competition among businesses, but also urges governments to make some legal arrangements for the activities of businesses. All these developments form the basis of corporate social responsibility practices. CSR consists of economic, legal, ethical and voluntary responsibilities and these dimensions are interrelated. The fulfillment of one responsibility by the business managers depend on the fulfillment of another responsibility. In other words, investing in a responsibility can facilitate the fulfillment of other responsibilities. With this study, in the province of Şırnak, it was aimed to determine the importance given to the CSR dimensions by SME managers and to reveal the relations between these dimensions. In the hierarchical regression analysis, it was determined that voluntary responsibility partially mediated the relationship between economic and ethical responsibility. It was also found that legal responsibility has a moderating effect on the relationship between economic and ethical responsibility.

Keywords: Economic responsibility, legal responsibility, ethic responsibility, voluntary responsibility.

1. INTRODUCTION

Corporate Social Responsibility is based on the Stakeholders approach. According to this approach, besides being both internal and external factors affected by the activities of the businesses, these factors also affect the firms. Businesses need to be institutionalized and fulfill some responsibilities in order to survive successfully. These responsibilities are gathered under CSR.

In this study, the importance of each dimension for the businesses has been tried to be revealed by giving information about CSR dimensions. It is aimed to reveal the relationships between CSR dimensions and to ensure that business managers give importance to each of the CSR dimensions and understand the gains of every dimension in terms of business in general.

2. CORPORATE SOCIAL RESPONSIBILITY AND ITS DIMENSIONS

According to Freeman (1984) consumers, society, partners, employees and the state have expectations from businesses. After a while, these expectations turn into responsibilities that businesses must fulfill. In addition to being a topic that has been emphasized by companies in recent years, stakeholder management is seen as an important key for sustaining businesses' existence. In this context, stakeholder management emphasizes taking into account the expectations and needs of all relevant stakeholders when carrying out the activities of the business (Özalp, Tonus, & Sarıkaya, 2008). CSR is an organizations' ethical behavior to stakeholders outside the organization, as well as to stakeholders within the organization, and to take decisions by taking stakeholders into account (Aktan & Börü, 2007). Businesses try to survive by applying strategies such as downsizing and merging with other companies. As a result of the implementation of these strategies, negativities such as dismissals, economic losses to shareholders, owners and managers may be seen. It has been suggested that business managers should adopt the principles of corporate social responsibility in order to avoid such negativities (Ece, 2018).

According to Carroll (1979), CSR can be classified into four groups. These are economic, legal, ethical and voluntary responsibilities.

Economic responsibility is to produce the goods / services needed by the society and sell them at a profitable price (Parker, 2007). Friedman (1970) argued that the only responsibility of businesses is economic responsibility. In other words, it is stated that businesses should be profit oriented since they are economic units. Carroll (1979) stated that although the most important and primary responsibilities of the businesses are economic responsibility, they also have other responsibilities. One of these responsibilities is legal responsibility. The legal responsibility is to comply with the laws by the business managers in the business activities. Since these laws established by the governments and compulsory, individuals in the society expect businesses to comply with these laws while fulfilling their economic responsibilities (Özalp, Tonus, & Sarıkaya, 2008).

Ethical responsibility, on the other hand, is not defined precisely but is expected to be fulfilled by the society from the enterprises (Parker, 2007). Manakkalathil and Rudolf (1995) stated that ethical responsibilities include utilitarianism, rights and duties and justice.

Voluntary responsibility, which is another dimension of CSR, is that the business provides assistance to individuals or groups in need of assistance in the community (Dalyan, 2007). Voluntary responsibilities are left more ambiguous than ethical responsibilities. In other words, voluntary responsibilities are left to the individual judgments and preferences of business managers (Carroll, 1979).

Increasing social welfare is also a social responsibility of businesses. Businesses increase the welfare of society by producing goods / services. In addition, creating a sense of trust in the society will increase the profitability of the businesses (Arslan, 2012). Therefore, a business manager will earn more profit when he/she fulfills his economic responsibilities and will try to contribute to the social benefit by using his/her economic power. In this study, it is thought that business managers should be voluntary in order to exhibit ethically responsible behavior by gaining more income by acting profit oriented. Since no previous study on this mediator effect has been found, the following research question has been prepared for this relationship:

Research Question 1: Does voluntary responsibility has a mediating effect on the relationship between economic responsibility and ethical responsibility?

When a business has not only the survive but also has the purpose of growth, it gives more importance to economic responsibilities. In order to grow, it must increase its reputation in society. Therefore, it is thought that as the economic responsibility of a business manager increases, so does his/her ethical responsibility. However, there are legal responsibilities that the company must comply with in its activities. Governments may issue a number of laws that must be complied with, such as paying a fair wage to the employees of the enterprise, avoiding unfair competition, and taking protective measures to prevent the environment from being affected by its activities. It is also expected by the society that business executives will not break the laws in their activities, and some laws may sometimes be considered within the framework of ethical responsibility. For this reason, it is assumed that legal responsibilities increase the relationship between economic responsibility and ethical responsibility. In this context, the following research question was prepared:

Research Question 2: Does legal responsibility has a moderating effect on the relationship between economic responsibility and ethical responsibility?

The research model which is formed according to the research questions is shown below:

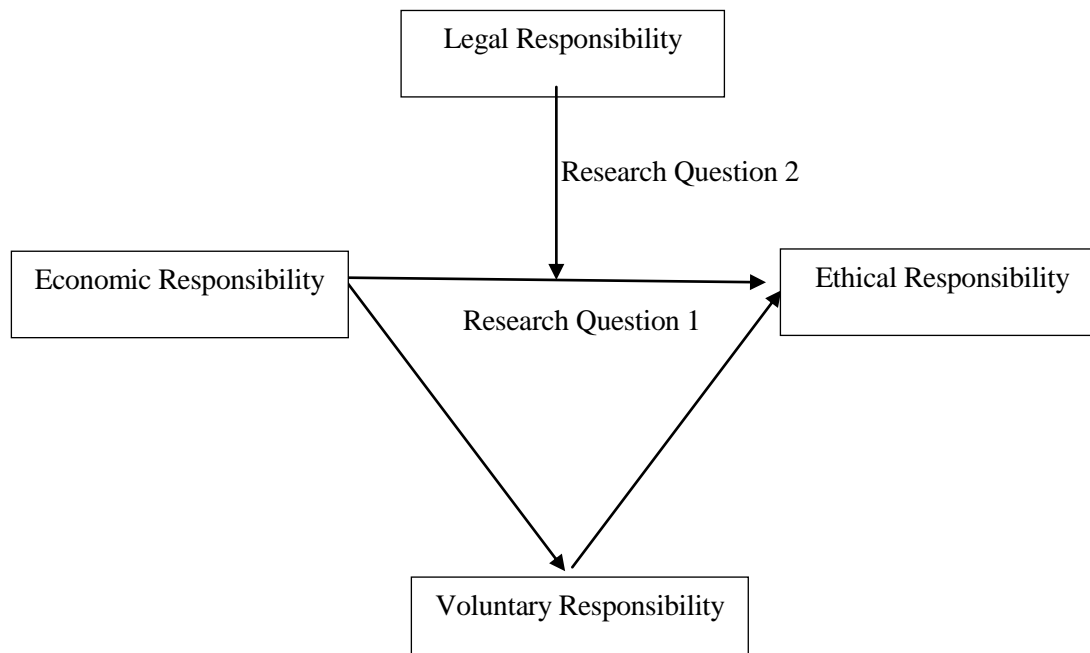


Figure 1: Research Model

3. CASE STUDY

While some companies invest more in one of their CSR dimensions, they give less importance to another. A possible reason for this is that business executives think that a dimension of CSR is more important to the community or that it has a greater impact on society in the region where they operate. However, all CSR dimensions are important. The aim of this study is to determine the relationship between CSR dimensions.

3.1. Method and Sample

Questionnaire method was used in the study. A scale consisting of four dimensions developed by Maignan and Ferrel (2000) were used. The questionnaire prepared was applied to SME managers in

Şırnak province. These SMEs were determined by snowball sampling method. Hierarchical regression analysis was conducted by using SPSS.

3.2. Findings

Descriptive statistics of the data obtained from 68 SME managers are shown in the table below:

Table 1. Descriptive Statistics

<i>Dimensions</i>	<i>M</i>	<i>SD</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
Economic Responsibility	3,88	0.80	(.68)			
Legal Responsibility	4,24	0.96	.46**	(.80)		
Ethical Responsibility	4,45	0.77	.49**	.76**	(.86)	
Voluntary Responsibility	3.92	0.87	.50**	.62**	.60**	(.73)

N= 68; M= Mean; SD= Standard Deviation; parentheses contents: Cronbach's Alpha

*p<0,05; **p<0,01

According to the values in the Table 1, the reliability values of the CSR dimensions are between 68% and 86%. Therefore, it can be said that the scale used in the research is reliable (Kalaycı, 2010). When the averages are considered, it is understood that SME managers attach importance to ethical responsibility, legal responsibility, voluntary responsibility and economic responsibilities respectively. Positive and significant correlations between the dimensions were determined. The highest correlation was between legal responsibility and ethical responsibility ($r(68) = .76$; $p < 0.01$); the lowest correlation was between economic responsibility and legal responsibility ($r(68) = .46$; $p < 0.01$).

In order to test the mediation effect of voluntary responsibility, which is the first research question, certain conditions must first be met. The first condition, the independent variable (economic responsibility), should have a significant effect on the dependent variable (ethical responsibility). The second condition of the independent variable (economic responsibility) should have a significant effect on the mediating variable (voluntary responsibility). Another requirement is that the mediator variable (voluntary responsibility) should have a significant effect on the independent variable (ethical responsibility). Simple regression analysis to test these conditions; hierarchical regression analyzes were conducted to test the mediating effect of voluntary responsibility. The analysis results are shown in the following table:

Table 2. Mediation Test Results

	<i>Regression Coefficients</i>			<i>Model Statistics</i>
	B	SE	β	
1.Condition IV: Economic Responsibility DV: Ethic Responsibility	.48	.10	.49**	R ² =.24; F(1,66)=21.343;
2.Condition IV: Economic Responsibility DV: Voluntary Responsibility	.55	.12	.50**	R ² =.25; F(1,66)=22.449
Hierarchical Regression Analysis				R ² =.36; F(1,66)=37.319;
1.Step (3.Condition) IV: Voluntary Responsibility DV: Ethic Responsibility	.53	.09	.60**	
2.Step IV: Economic Responsibility DV: Ethic Responsibility	.25	.11	.26*	R ² =.41; F(2,65)=22.619;

IV: Independent Variable; DV: Dependent Variable

*p<0.05; **p<0.01

In the simple regression analysis for the first condition of the mediation test, it was found that economic responsibility had a positive effect on ethical responsibility ($\beta = .49$; $p < 0.01$). According to this result, the more business managers focus on profit-oriented activities, the more they also pay attention to ethical responsibilities such as transparency and fairness in their activities.

In the simple regression analysis for the second condition of the mediation test, it was determined that economic responsibility had a positive effect on voluntary responsibility ($\beta = .50$; $p < 0.01$). This result shows that business managers will carry out activities for the development of the society at the level focused on profit.

Finally, a hierarchical regression analysis was performed to test the mediation effect, and the first step of the analysis also tested the third condition of the mediation test. According to the result of the first step Voluntary responsibility has a positive effect on ethical responsibility ($\beta = .60$; $p < 0.01$). In the second step showing the mediation effect, although the impact of economic responsibility on ethical responsibility was statistically significant, it decreased from 49% to 26%. According to this result, voluntary responsibility has partial mediation on the relationship between economic responsibility and ethical responsibility. Therefore, the first research question of the study which formed as “Does voluntary responsibility has a mediating effect on the relationship between economic and ethical responsibility?” answered as “Voluntary responsibility has a partial mediating effect on the relationship between economic and ethical responsibility”. This result shows that the economic power of business managers affects the fulfillment of ethical responsibilities, but volunteering also affects this relationship.

In other words, if a business manager does not carry out purely voluntary activities such as building school-student dormitories and building shelters for animals to increase social welfare, economic responsible behaviors affect ethically responsible behaviors less.

Sobel test was performed to determine whether the mediation effect was statistically significant. The mediation effect was found to be statistically significant as a result of Sobel test calculation ($z=3,617$; $p<0.01$).

The results of the hierarchical regression analysis to test the moderator effect of legal responsibility on the relationship between economic responsibility and ethical responsibility are given in the Table 3:

Table 3. Moderator Test Results

<i>Model</i>	<i>R</i>	<i>R</i> ²	<i>Adjusted R</i> ²	<i>ΔR</i> ²	<i>p</i>
Model 1	.78	.61	.59	.61	.000
Model 2	.86	.74	.73	.13	.000

The first model without the interaction term was statistically significant ($F(2,65)= 50.269$; $p<0.01$). The second model including the interaction term was also significant ($F(3,64)= 60.497$; $p<0.01$). In the second model, the interaction term (multiplication of economic and legal questions) added to the analysis explains 13% more ethical responsibility than the variables in the first model (economic and legal questions). This result shows that legal responsibility has a possible moderator effect on the relationship between economic responsibility and ethical responsibility. Therefore, the second research question of the study which formed as “Does legal responsibility has a moderating effect on the relationship between economic responsibility and ethical responsibility?” answered as “Legal responsibility has a possible moderating effect on the relationship between economic responsibility and ethical responsibility”.

4. CONCLUSION

Businesses need to make a profit in order to survive. In order to make a profit, business managers need to put aside their personal preferences and intuition when conducting business activities. This is possible with institutionalization. An institutionalized business management considers not only its managers, but also its employees, customers, competitors, and every other party affected by their activities. This behavior is Corporate Social Responsibility.

CSR has been examined in four dimensions as economic, legal, ethical and voluntary responsibilities. Economic responsibility is the fulfillment of the businesses survive purpose by engaging in profit-making activities. It is within the scope of legal responsibility that businesses comply with the laws of the country in which they operate while fulfilling their economic responsibilities, which are the purpose of the establishment. It is an ethical responsibility that business managers do not include frauds in their activities and that they are transparent and fair. Finally, it can be considered under voluntary responsibilities that business managers make investments that do not bring profit to the business depending on their personal value judgments, but which increase the welfare of the society, in other words, to eliminate some problems in the society.

Business managers may not give the same importance to all CSR dimensions. It can be seen that while one business manager gives more importance to economic responsibilities, another business manager gives more importance to voluntary responsibilities. However, each of the dimensions of CSR is important for the business, society and also the economy of the country and these dimensions are interrelated. In this study, two relationships between CSR dimensions were investigated. In the first of these, it was tried to determine whether voluntary responsibility has mediating effect on the relationship between economic and ethical responsibility. In the second, it was tried to determine whether legal responsibility has a moderator effect on the relationship between economic and ethical responsibility.

The questionnaire prepared within the scope of the research was applied to the SME managers operating in Şırnak province.

As a result of the analyzes, it was determined that voluntary responsibility has a partial mediating effect on the relationship between economic and ethical responsibility. According to this result, as the importance of business managers to economic responsibilities increases, the importance they attach to ethical responsibilities increases ($\beta = .49$; $p < 0.01$). However, it is understood that economic responsibility also affects ethical responsibility through voluntary responsibility. In other words, in the absence of voluntary responsibility, the relationship between economic responsibility and ethical responsibility decreases from 49% to 26%; this difference is the impact of economic responsibility on ethical responsibility through voluntary responsibility.

Every business manager has the moral values. Business managers are therefore likely to consider ethical values in the community in which they operate. It can be said that a business manager's care of ethical values in society is directly proportional to economic purpose. In other words, when the business manager does not respect the values in the society, it is very difficult for that business to be accepted in a society. A business that is not accepted by the society suffers economic losses. Therefore, the more a business manager wants to make a profit, the more he/she pays attention to ethical values. However, if the manager does not really care about ethical values, in other words, if he/she does not give importance to ethical values voluntarily, he/she does not consider ethical responsibilities too much.

Another relationship in which the answer is sought is the moderator effect of legal responsibility on the relationship between economic and ethical responsibility. As a result of the analysis, it was determined that legal responsibility has a possible moderator effect on the relationship between these two responsibilities. According to this result, as the importance of business managers to economic responsibilities increases, so does the ethical responsibilities. However, if they have legal responsibilities, the relationship between economic responsibility and ethical responsibility strengthens.

In some countries, such as the United States, the state intervenes very little in business activities. It is thought that enterprises will be more successful when government intervention is minimal. However, due to the fact that legal regulations are compulsory, some business managers can be prevented misuse of their duties as well as ensure they pay more attention to ethical values in the society. The moderator effect of legal responsibility, which is one of the results of this study, reveals the importance of legal regulations. Through legal regulations on business activities governments can ensure that business managers also pay attention to ethical responsibilities when conducting profit-making activities.

The constraints of this research are that it is conducted only in one region and with the managers of SMEs. It may be suggested that the study should be carried out especially with large enterprises beside SMEs operating in big cities for wider results. This study is important in terms of revealing the relationships between CSR dimensions to business managers. Another important result of the study is that reveal the effect of legal regulations on increasing the ethical responsibilities of business managers. Therefore, this study is thought to be the basis for future research on the relationship between CSR dimensions.

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