

**Exploring the Multiple Benefits of CSR on Organizational Performance:
Case of Lebanon**

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Abstract

Companies around the globe are recognizing the importance of engaging in Corporate Social Responsibility (CSR) that is crucial to their survival and growth. It is evident that when an organization integrates appropriate CSR practices in its strategy that embed the societal and environmental concerns, these practices undoubtedly bring tangible benefits to the business along with a sustainable competitive advantage.

In Lebanon, there is a consistent need for the Lebanese community to live in a safe, clean and healthy environment. Companies can no longer act as isolated entities that can run separately from the society and the environment in which they operate and with which they interact, disregarding the impact of their activities on the economy, the society, and the environment; these companies are assuming and acknowledging their responsibility not only towards shareholders through profit maximization but also towards all stakeholders through enhancing the welfare of the society and adopting environmentally-based behavior.

However, there exists a substantial lack of awareness of CSR among Lebanese companies. The current practices in Lebanon have suffered from the lack of responsible behavior towards the employees, the economy, the society, and the environment. Consequently, the current research addresses the urgent managers' need to understand what CSR is and assess the multiple benefits of its programs, and how they may help and end up in a win-win situation if CSR is implemented adequately.

This research is exploratory in nature and uses a survey questionnaire distributed to a convenient sample of Lebanese managers and employees working in Lebanon. The purpose is to assess the knowledge and the implementation of CSR programs at selected number of Lebanese firms. This research attempts to define the gap between the existing socio-economic and environmental problems and the responsiveness levels of Lebanese firms to such problems.

**Key words: Corporate Social Responsibility, CSR, Exploratory, Lebanon,
Organizational Performance**

Literature Review

Corporate Social Responsibility (CSR) is a concept that embodies similar approaches like “*corporate accountability, corporate sustainability, corporate sustainable development, corporate responsibility, corporate ethics, and corporate citizenship, and is also known as stewardship, triple bottom line and responsible business*” (Industry Canada, 2012, May 03 a). While there is no agreed-upon universal definition of CSR, many see it as being a way whereby the business sector integrates into the economic, social, and environmental obligations in its corporate activities (Hohnen, 2007, p.15, Para. 2-3). In this context, “*CSR is viewed as the business pursuit of sustainable development and focus on the triple bottom line by which we mean the economic, social and environmental aspects altogether*” (Industry Canada, 2011, Para.2).

In addition to integrating the social and environmental dimensions into corporate processes and structures, CSR is the response of businesses to societal and environmental challenges by creating proactive and innovative solutions, as well as collaborating with all stakeholders, whether they are internal or external to the company for the purpose of improving CSR performance (ibid).

CSR involves a wide range of stakeholders, including “shareholders, non-governmental organizations, business partners, lenders, insurers, communities, regulators, intergovernmental bodies, consumers, employees, and investors” (Hohnen, 2007, p. 17, Para.3).

Companies used to traditionally focus in their operations solely on the economic aspects through maximizing financial return to shareholders while neglecting other important areas, essentially the societal and environmental impacts (Carroll, 1991, Para.1- 2).

CSR is a concept with a growing inclination in Lebanon and around the globe that mainly raises the notion of business accountability to a wider range of stakeholders, other than shareholders and investors (International Institute for Sustainable Development, 2012, Para.1).

Concept Definition

The International Institute for Sustainable Development (2012) defines “Corporate Social Responsibility (CSR), as primarily concerned about the environmental protection and the wellbeing of employees, the community and civil society in general, from both short-term and long-term perspectives” (Para.1). Moreover, the Institute believes that the concept of CSR is rooted in the idea that corporations can no longer act as isolated economic entities that can operate separately from the wider society (ibid, Para 2). Therefore, it is imperative to align profitability with sustainability and human development (CSR Lebanon, 2010, Para.5).

According to Seeger and Pickering (2011), and in accordance with the definition provided by ISO 26000 Working Group on Social Responsibility, “Social responsibility (is the) responsibility of an organization for the impacts of its decisions and activities on society and the environment through transparent and ethical behavior that

- ? contributes to sustainable development, including health and the welfare of society
- ? takes into account the expectations of stakeholders
- ? is in compliance with applicable law and consistent with international norms of behavior
- ? is integrated throughout the organization and practiced in its relationships” (Para 1).

Moreover, corporate social responsibility attributes may differ from one company to another and for the same company at different times. Accordingly, there is no one standardized CSR formula or approach to be followed (Credit Union Central of Canada, 2010, p.4, Para 4). For instance, as per Idar Kreutzer (2005, cited in Hohnen, 2007)- CEO of Storebrand, a financial services company in Norway that is engaged in life insurance, investments and banking,

“We are committed to creating economic value, but we are not indifferent to how we do it. ... Progressive businesses are gaining competitive advantage by responding to societal signals. ...

We prosper by helping society to prosper.” To Storebrand, they define CSR as an extension of the business itself” (Hohnen, 2007, p.12 para.1).

The organization “Business for Social Responsibility” defines CSR as “Operating a business in a matter that meets or exceeds the ethical, legal, commercial, and public expectations that society has of business”; this definition provides a broader dimension to CSR and it incorporates business decision-making that embraces and takes into account the ethical standards, legal obligations, along with a genuine respect for people, human welfare, and the environment (Kotler & Lee, 2005, p.3, Para 4).

The World Business Council for Sustainable Development (WBCSD) has defined CSR as “the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large” (Watts, Holme& Tinto, 1998, p. 3).

Hohnen (2007), provided another description of CSR as stated by the World Business Council for Sustainable Development; it stated that CSR is

“the contribution of business to sustainable economic development. Building on a base of compliance with legislation and regulations, CSR typically includes “beyond law” commitments and activities pertaining to: corporate governance and ethics, health and safety , environmental stewardship, human rights (including core labor rights), human resource management, community involvement, development and investment, involvement of and respect for Aboriginal peoples, corporate philanthropy and employee volunteering, customer satisfaction and adherence to principles of fair competition, anti-bribery and anti-corruption measures, accountability, transparency and performance reporting, supplier relations, for both domestic and international supply chains” (p. 4, Para 4 & p. 5, Para.1).

In short, CSR is commonly understood to be the manner by which organizations incorporate in a transparent and accountable way all social, environmental and economic issues into corporate values, culture, decision making, strategy and operations; thus, conducting better practices within the organization, creating wealth and helping society. These components of CSR are often interrelated and mutually dependent, and are applicable to organizations in every provided context (Hohnen, 2007, p. 5, Para 2-3).

Finally, the European Commission defines CSR as a concept "whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis." (European Commission, 2001, p.170). In this sense, to act socially responsible means not only to abide by the legal regulations, but also going beyond compliance and investing more into human capital, the environment and the relations with stakeholders (Isaksson and Steimle (2009, p.170).

The Business Case for CSR

CSR has been accepted and evolved globally due to its active role to support environmental and health protection; in addition to the active adoption by intergovernmental bodies such as the Organization for Economic Cooperation and Development (OECD), International Labor Organization (ILO), and the United Nations (UN) organizations. In addition, technological advances made it easier to track the organizational activities and to disseminate information about them. Increasing interests were witnessed among consumers and investors in sustaining responsible business customs and have claimed for more information about how organizations respond to the risks and opportunities related to the social and environmental concerns. A larger public has highlighted the need for enhanced corporate ethical standards, accountability and transparency (Hohnen, 2007, p.19, Para 5-7).

The aforementioned facts have encouraged international organizations to disseminate information about the “status quo” of social responsibility practices to create precedence and best business practices for other business entities to learn from and follow. One such example is the “BSR/GlobeScan State of Sustainable Business Poll 2011” which was conducted in the year 2011, on a sample of 498 professionals from BSR member organizations from around the world. Results of the survey show the following:

1. For the second straight year, more than eight in 10 respondents (84 percent) are optimistic that global businesses will embrace CSR/sustainability as part of their core strategies and operations in the next five years.
2. Two thirds of respondents (62 percent) identified the integration of sustainability into core business operations as the most important leadership challenge over the next year. Other challenges include convincing investors that sustainability enhances value (30 percent), and of planning for the long term (30 percent).
3. Top sustainability priorities in years ahead were identified as: Human/Workers’ Rights (65 / 61 percent), Climate Change (63 percent), and Water availability/quality (54 percent).
4. Drivers of public trust, business leadership, and ongoing success were rated as follows:
 - A. Increasing the transparency of business practices (55 percent);
 - B. Measuring and demonstrating positive social and environmental impacts (51 percent); and
 - C. Creating innovative products and business models designed for sustainability” (42 percent, up significantly from 34 percent last year) (BSR/GlobeScan Survey, 2011).

Coulter, Chris (2012, May 8), President of GlobeScan, manifests that social responsibility expectations from Non Governmental Organizations (NGO)s and scientists, in comparison to other entities, are higher for the corporate sector: the trust in the scientists and non-governmental organizations is greater compared to that of the global and domestic companies. Moreover, the majority of those surveyed, have given a negative assessment of the CSR performance of large companies. Research also shows that 12-30% of consumers residing in well-developed countries are ethically active. Respondents believe that the social/environmental factors drive corporate reputation where the most important factors in forming impressions of companies are: Social Responsibility, Brand Quality/Reputation, and Business Fundamentals.

Therefore, and based on the aforementioned studies, there are various factors which differentiate the business case for CSR from one business firm to another. This may include the firm's reputation, its leadership, supply chamber, placement, mechanisms, merchandise and size. (Hohnen, p. 20, Para 1).

Components

From an academic perspective, there were several scholars and authors who have adopted the construct proposed by Archie B. Carroll’s pyramid of CSR that identifies the components of Corporate Social Responsibility. In fact, Carroll (1991) defined CSR as integrating the economic, legal, ethical and philanthropic dimensions expected from organizations by the society in a provided timeframe (p. 4, Para 2). Details are exposed in Exhibit 1.

Exhibit 1 Carroll's CSR components

1. The Economic Component

First, organizations are the basic economic unit in the society. Intrinsically, companies are responsible for producing goods and services that meet the needs of society, and later selling these goods in order to make a profit. Companies should be managed in an economically sustainable way. They should satisfy their agreements with suppliers in time; they should also remunerate their employees properly, etc...The latter could be a hard task when the companies in question are having financial difficulties (p.4, Para 3).

2. The Legal Component

Besides the fact that society presumes businesses to have profit, it similarly expects them to obey the law. The law embodies the rules by which companies are expected to operate upon. The minimum acceptable requirements in CSR are to adhere to legal requirements. Eventually, CSR strategies should go beyond the basic requirements. The other two components or accountabilities illustrate Carroll's attempt to stipulate the type or nature of the responsibilities that rise above the mere compliance with the law (p.5, Para 1).

3. The Ethical Component

Carroll emphasized the ethical component of CSR. Ethical responsibilities are expected by society yet not codified by law. *"Ethical responsibilities embody those standards, norms, or expectations that reflect a concern for what consumers, employees, shareholders, and the community regard as fair, just, or in keeping with the respect or protection of stakeholders' moral rights"*. Moral values or ethics simply denote the essence of the organization and its constituent integral parts. Moreover, the business ethics movement has firmly established an ethical responsibility as a legitimate CSR component (p.5, Para 2 & p.6, Para 4).

4. The Philanthropic or Discretionary Component

Lastly, philanthropic or discretionary responsibilities are those particular undertakings and activities that promote human welfare or goodwill, and which are driven by the aspiration of businesses to attain social roles that are not required by law and not expected under any ethical perspective, though they are increasingly strategic and positions the company as a good corporate citizen. The discretionary responsibilities include, but are not limited to, philanthropic contributions, financial donations, training of long-standing unemployed, offering day care for working mothers, etc... (p.6, Para 5 & p.7, Para 1-2).

Benefits of CSR

Most of the companies that are introducing CSR programs to their businesses are gaining real and tangible benefits that are in turn impacting positively employees and consumers, as well as the community and environment in general in many aspects. It is true that such programs are very costly, but when a cost-benefit analysis is done, short-term and long-term benefits associated with the implementation of the right CSR programs are found to offset the costs. According to Hopkins (2004, May), "There will be increased costs to implement CSR, but the benefits are likely to far outweigh the costs" (p.11, Para.3). Furthermore, Porter and Kramer (2006) believe that "The billions of dollars already being spent on CSR and Corporate Philanthropy would generate far more benefit to both business and society" if consistently invested using the right approach (p.14, Para 3), i.e. via integrating social considerations effectively into core business operations and strategy (p.3, Para 7).

Many researches that have been done show the benefits of engaging in social responsibility. In fact, CSR offers several of the paramount opportunities for the companies to benefit society. "If instead, corporations were to analyze their prospects for social responsibility using the same frameworks

that guide their core business choices, they would discover that CSR can be much more than a cost, a constraint, or a charitable deed- it can be a source of opportunity, innovation, and competitive advantage” (Porter & Kramer, 2006, p.2, Para 3). These benefits are summarized in Exhibit 2.

Exhibit 2 Company’s benefits provided by CSR

1: Better business risk management.

Effective management of business risks emanating from the external business environment, with larger oversight and stakeholder inspection of corporate activities, can enhance the security of supply and generally market stability. Taking into account the interests of members concerned about a firm's impact is one proactive approach of anticipating and managing risk (p.21, Para 4).

2: Improved organizational image.

Reputation of an organization can be greatly improved either with retail brands which is of high-value and/or organizations under the spotlight or with organizations that have indirect exposure of retailers. Values such as credibility and quality are foundations of reputation (p.22, Para 1).

3: Enhanced Talent Management ability.

Recruitment and development of staff are enhanced. This can be due to a dignified sense in the organization’s merchandise and customs and also the result of its operations that improves the employees’ moral sense and their loyalty (p.22, para.2).

4: Improved innovation, competitiveness and market positioning.

New markets are better accessed, due from the organization’s innovation and differentiation of its products and its sound CSR practices (p.22, Para 3).

5: Enhanced operational efficiencies and cost savings.

More efficient organizational operations and cost savings which may result from systematic approaches that involve constant improvement and bring in changes from wastes to revenues (p.22, Para 4).

6: Improved management of supply chain relationships.

Inter-organizational relationships are strengthened, so as to yield a more profitable deal with suppliers. To attain this stage, both workers’ and suppliers’ compliance to the organization’s codes and ethics is required (p.22, Para 5).

7: Enhanced ability to manage change.

A firm that keeps consistent stakeholder dialogue is in a more favorable position to anticipate and attend to regulatory, economic, social and environmental changes that may arise. CSR is a tool that helps companies identify evolving trends in the marketplace (p.22, Para 6).

8: Building Corporate Social Capital in the community.

Disseminating company’s information, including its goals and activities, leads to better stakeholders’ relations which may consequently develop into stronger and long-term public, private and civil society alliances (p.22, Para 7).

9: Access to capital.

Better capital access. Financial institutions who are believers of the socio-environmental criteria may support organizations with similar views. Therefore, providers of capital will rely on efficient CSR management indicators (p.23, Para 1).

10: Improved relations with regulators.

Regulators’ approval processes are made easier to companies who have made socio-environmental operations beyond what the regulation requires, yielding to a better corporate reputation and having close and invaluable interactions (p.23, para.2).

11: Acting as catalyst for responsible consumption.

Firms with CSR strategies should assume their active role in supporting sustainable consumption patterns and lifestyles through the products and services they deliver and their production processes. Responsible consumerism does not only consist of altering consumers' preferences but also viewing the nature of the supplied goods, their correlation to consumers' rights and sustainability concerns, and how regulatory authorities manage the relationship between producers and consumers (p.23, Para 1).

Source: Hohnen, P. (2007). *Corporate Social Responsibility: An Implementation Guide for Business*. Retrieved April 14, 2012, from International Institute for Sustainable Development: http://www.iisd.org/pdf/2007/csr_guide.pdf

Benefits to the Community and the General Public

According to the International Institute for Sustainable Development (2012), positive outcomes that arise when businesses adopt a policy of social responsibility are not only viewed on the business level, but also on the community and the general public level. The main CSR benefits to the community and general public are

- ? Charitable contributions
- ? Employee volunteer programs
- ? Corporate involvement in community education, employment and homelessness programs
- ? Product safety and quality (International Institute for Sustainable Development, 2012, Para 11).

Environmental Benefits

The International Institute for Sustainable Development (2012) believes that in addition to the benefits that CSR offers to the community and general public, there are also environmental benefits that arise from the adoption and implementation of CSR. The main CSR environmental benefits are

- ? Greater material recyclability
- ? Better product durability and functionality
- ? Greater use of renewable resources
- ? Integration of environmental management tools into business plans, including life-cycle assessment and costing, environmental management standards, and eco-labeling" (Para 12).

Limitations and Constraints

Main CSR limitations could be summarized in the lack of awareness of the what CSR is, the unavailability of time and financial resources to contribute to CSR, and the lack of interest and desire to respond to CSR's regulations (Blurtit, 2012, Para 1-2).

Lack of Awareness about CSR

Some small businesses are not aware of what CSR stands for, and have little or no understanding of the concept; hence, it is not included in the scope of their activities and operations. Some companies may be aware of it yet they view it as a superfluity, "a luxury which they cannot afford especially in difficult economic times". In such a case, the costs associated with CSR programs' implementation are the main obstacle to integrate new CSR policies and initiatives in the business. In this context, companies with limited resources are most likely to consider the high costs of such programs rather than the outweighing benefits such as increased productivity, employee retention...that may offset the costs incurred (Blurtit, 2012, Para 1-2).

The Free Market Perspective as a Limitation

Heimann (2008) believes that the Free Market perspective also draws a limitation on CSR as it is viewed as disadvantageous for the following reasons which are intrinsic to the Free Market perspective (opposite to the Stakeholder Theory):

- 1- The only social responsibility of business is to create shareholder wealth.
- 2- The efficient use of resources will be reduced if businesses are restricted in how they can conduct their affairs.
- 3- The pursuit of social goals dilutes businesses' primary purpose.
- 4- Costs will be passed on to customers.
- 5- It will reduce economic efficiency and profit.
- 6- Directors have a legal obligation to manage the company in the interest of the shareholders-and not for other stakeholders.
- 7- CSR behavior imposes additional costs which reduce competitiveness.
- 8- CSR places unwelcome responsibilities on businesses rather than on the government or individuals (p. 7).

Predefined Initiatives

Barriers are present along the CSR life cycle, that is, in the company's standpoint about CSR and its resources availability conditions, in the process of creating and designing effective CSR policies and programs, and in the companies' implementation of the predefined initiatives. In fact, translating written policies and putting programs into reality is a very challenging task that requires the firm to identify a senior official or committee to be responsible for the CSR implementation, and for allocating the various resources necessary to implement such programs. Specific departments, who have CSR assignments such as environmental, health and safety protection, worker relations, supplier relations, community relations, customer relations etc., must report to the assigned senior official or committee. CSR responsibilities must be integrated into the job descriptions and performance appraisal systems within the company (Industry Canada, 2012 b, Para10).

Lack of Recognition of CSR by the Top Administrators

Particularly top managers may not recognize the importance of CSR programs; they may underestimate this issue, even considering it one of HR or public relations or even marketing department duties and tasks. Hence, the top management's commitment from initial CSR assessment to strategy and commitment development is equally essential for the successful CSR integration (Industry Canada, 2011, Para 7).

For instance, some senior managers and policy-makers tend to choose one single isolated issue and bring it up erroneously as "CSR Management" via highlighting and using it in their marketing and advertising campaigns in the purpose of enhancing the corporate image. Furthermore, managers may fail to think systemically about CSR, i.e. they may engage exclusively in the economic valuation of the CSR programs while missing out the big picture and thinking of CSR as an integrated system (Waldman, Kenett, & Zilberg, 2009, p.2, Para 3).

The aforementioned limited approaches to CSR, along with the total absence of CSR leadership, may drive stakeholders to view the firm as not being genuine and authentic in its CSR endeavor; a fact that would surely backfire on the firm in the long-term. Managers will fail to truly realize the benefits of CSR if they don't possess a full understanding of CSR and its implications, and if they don't have a genuine desire to pursue CSR concept in management and leadership (Waldman et al., 2009, p.2, Para 4).

Lack of Commitment from the Personnel of an Organization

Barriers to the implementation of CSR policies and programs do not only originate from the upper-level management, they are also found at the bottom of the organization. For instance, when designing employee-related programs, known as work-life balance programs, managers should involve and actively engage employees in the program and its details in order to minimize their resistance to the programs' implementation. So, if the employee did not get a proper education about the program or the policy, chances are that he/she would not be familiar with it, would not be comfortable benefiting from it or even would not understand it; therefore, he/she would not be able to implement it properly and back up the CSR culture. Accordingly, the program or policy will not reach its intended benefits in the absence of employee engagement and commitment (Hayashi, 2001, p.40).

Applications of CSR in Lebanon

As Lebanon's economy recovers from the political turmoil after the country's civil war, which ended in 1989, corporations are faced with rapid changes in the workforce, society and environment; changes that urge management to revise traditional relationships with stakeholders.

Laws and Policies

In general, Lebanese companies are required by law to apply laws and regulations that are enforced by the Lebanese Ministry of Work and Lebanese Ministry of Environment in order to safeguard the society and the environment and to encourage the employees to treat them in the right way while concurrently ensuring sustainable development. Although such policies do not allow managers to abuse employees, consumers' rights and the environment, yet, they are not enough to ensure better standards of living in a fair, healthy and safe environment (Bodil, 2003, p.6).

Lebanese companies are currently working- in partnership with employers, employees and unions in both the public and private sector – to develop practical tools for implementing CSR initiatives in the Lebanese businesses and workplaces. These tools will be designed to meet the needs of both organizations and various stakeholders, and will address a wide range of CSR issues (ibid).

Drawing up a clear policy can have a positive impact on management by making clear the circumstances in which a request for a certain CSR solution or program will be considered and approved. This saves management time and removes inconsistencies in management decisions. It can also help employees by explaining their rights and will also foster a more positive perception of the employer in the eye of the society. This can lead to better relations with employees, to greater staff loyalty, commitment and motivation, and to reducing staff turnover and recruitment costs while meeting socio-economic and environmental demands (Bodil, 2003, p.6).

Examples of Corporate Social Responsibility in Lebanon

Lebanese companies, mostly small and medium enterprises (SMEs), as well as Multi National Corporations (MNCs) operating in Lebanon, serve the society by designing and implementing various solutions and programs to respond to local social and environmental issues. A special report published by Executive Magazine (2008, September), Issue 110 highlights some of the best practices in CSR. Exhibit 3 presents a sample of the Lebanese companies as well as MNCs operating in Lebanon, and which are labeled CSR-active.

Exhibit 3 Best practices in CSR in Lebanon

ALFA.

Alfa Telecom is a Lebanese telecom company that had set in motion their Corporate Social Responsibility (CSR) plan '4life' in the early months of 2006. '4life' is an innovative short messaging service that aims to aid communication-disabled children. '4life' enables subscriber donations to charitable organizations that aid orphans and children with psychiatric disorders, physical, developmental, sensory and cognitive disabilities. The '4life' program insists on strictly working with charitable organizations which have no religious affiliations. This is an important policy since Lebanon is a religiously charged country with a history of inter-religious conflicts (Para 7-12).

Bank Audi S.A.L.

Bank Audi S.A.L. founded in 1908, in Lebanon, is the country's largest bank in terms of customer deposits and asset base. The bank also has operations in Qatar, U.A.E, Jordan, Syria, Egypt, Sudan, Switzerland and France. The bank implements a reactive CSR program. It does not have a strategic plan detailing future CSR operations, but reacts to situations that deserve immediate social responsibility response. For instance, the 2006 Israel-Hezbollah war in Lebanon resulted in a humanitarian disaster with 1200 casualties, one million Lebanese displaced, and with the infrastructure being severely damaged. Bank Audi responded to the need by providing drinking water to the affected through its Water Supply Operation (WSO). It also offered assistance to the Lebanese who crossed borders seeking refuge to Jordan and Syria. The help involved exigent financial services, medical checkup and legal assistance (ibid, Para13-17).

Byblos Bank.

Byblos Bank is the third largest bank in Lebanon, offering a wide range of financial services. In a recent interview, the bank's head of communications, explained that the bank considered CSR to have a simple yet fundamental role. The bank considers it an essential duty to develop the societies it serves. The bank commissioned the \$4 million repair of Fidar Bridge, which is the second tallest bridge in Lebanon and a key link between Tripoli and Beirut, following the destruction in the 2006 war. Moreover, the bank, as part of its contribution to CSR, ensures the continuity of the Lebanese culture through an initiative that urges Lebanese to embrace their culture and identity. Also, Byblos bank holds the 24- year old 'Child Week' which nurtures and encourages children to achieve their creative talents. It is the bank that has partnership with UNICEF in its Adopt-a-School and with Lebanon's Children Cancer Center (Para 18-20).

Bassil Real Estate Investment (BREI).

Bassil Real Estate Investment (BREI) is a Lebanese property development company. BREI, according to its chairman, considers CSR a component of its business policy which involves genuinely making a difference to Lebanon by improving its environs through exquisite establishments. BREI was involved in the constructions at Gemayze (neighborhood in Beirut with buildings of old heritage). The company chose to preserve the existing traditional design of the said buildings; thus, resulting in a culture-preserving and environmental friendly project (Para 21-24).

Banque Libano-Française.

'Banque Libano-Française' is a forty-five-year old Lebanese bank and an important player in the Lebanese economy. According to its head of communications, the bank is involved in CSR for it believes that entities should seek more than just financial returns: they owe the society it serves social responsibility. The bank is committed to CSR on three strata consisting of its staff, clients and the society. Although the bank has strived to improve its staff welfare, it is in the society it serves that its CSR star shines more brightly. The bank has offered considerable financial backing to prominent Lebanese national festivals. The bank has also participated in an anti-smoking

campaign among Lebanese youth dubbed ‘the Snuff Free Initiative’, and in the preservation of Lebanese historical establishments in partnership with the NGO, Help Lebanon. In collaboration with the Massachusetts Institute of Technology, it sponsors and encourages the entrepreneurship among Arab youth (Para 25-27).

CISCO-Systems.

CISCO-Systems is an American corporation that deals in networking equipment, telecommunication gadgetry and specialist consumer electronics. CISCO considers the impact it has on a community within which it operates as a revealing indicator of its success. The company is committed to its CSR plan on a long term scale to ensure achievement of its objectives. The company believes that CSR broadly includes not only philanthropic activities but prudent business conduct. One of the most noteworthy CSR activities in Lebanon was during the Israel-Hezbollah war in 2006 whereby the company contributed massive resources for post-war recovery and development (Para 31-34).

Coca-Cola.

Coca-Cola, the global soft drinks giant, considers CSR as part of its driving tenets. The company has global CSR objectives on which it spends millions. Beside its regional contributions in Palestine, Jordan, and Syria, Coca-Cola has also worked closely with Lebanon’s Ministry of Agriculture and United Nation’s Development Program (UNDP) in initiatives such as a 3000 seedling tree planting, irrigation farming and the ‘Water for Life’ project (Para 38-42).

HSBC.

HSBC, a global banking institution, determines amounts to be spent on the CSR as a percentage of profits generated from the region. Upon determination, HSBC ascertains where best to focus its CSR operations. The bank partnered with The Climate Group, Earth Watch Institute, the WWF and Smithsonian Tropical Research Institute in allocating \$100 million, and has sponsored the Community Middle East Foundation which promotes education, social development and environmental conservation. HSBC also offers scholarships to Lebanese students (Para 43-47).

CSR Lebanon.

Other Lebanese firms, such as CSR Lebanon, provides advisory and consultancy services. CSR Lebanon, a leading consultancy firm in the CSR field in Lebanon, helps banks and companies do a responsible and sustainable business: It assists them in building strategies that are aligned with core business objectives and competencies; designing and implementing competitive and innovative CSR projects; setting CSR departments that implement and manage all CSR strategies, policies and activities and required training to meet desired goals; managing stakeholders engagement and enhancing relationships with them to put their perceptions and expectations at the center of the business equation; and lastly, in providing training to local companies on how to develop CSR reports that share the companies’ policies, initiatives, as well as these companies’ best practices and success stories about CSR (CSR Lebanon, 2010, Para1-7).

Procter and Gamble Levant

For Procter & Gamble (P&G Levant), CSR “is perfectly integrated into the day-to-day business, and that is exactly our edge,” clarified P&G Levant Corporate Communication and Reputation Manager. “For us, CSR is not something we go out of our way to do; we see it as a tool for business growth. We see the full scope, the full picture of CSR” (Executive, 2008, Para 59-64).

As a matter of fact, the organization has been in the market for 170 years, and is operating in 140 countries worldwide. One of the reasons P&G has been around for so long is because the company is not simply after profits. The company genuinely believes in doing the right thing, and has continuously seen its mission not as merely selling products, but as selling products that improve the lives of consumers (ibid).

P&G Levant's approach to CSR in Lebanon serves as a benchmark for quality, creativity, innovation, and scope (Executive, 2008, Para 59-64).

Research Methodology

Corporate Social Responsibility is considered today as a fundamental pillar for the sustainability of organizations, as such, this project aims at assessing a sample of Lebanese employees' knowledge, attitude and performance within the context of CSR. The current research is exploratory in nature and uses a survey questionnaire as the research tool.

Primary data is collected directly from a convenient sample of respondents. Results are used to assess to what extent CSR is playing a role in enhancing Lebanese organizational performance, and to what extent CSR approach is applied in the Lebanese market.

Questionnaire Design

The questionnaire design is made up of four sections entitled respectively:

- a. Demographics Information
- b. CSR Awareness
- c. Corporate Engagement
- d. User Involvement

The questionnaire has been designed and ran by the Italian Ministry of Labor "Ministero Del Lavoro E Delle Politiche Sociali" in 2011. The researchers ran the same questionnaire in Lebanon. However, the intention of the current paper is not to perform a cultural comparison but to simply assess the Lebanese status quo of CSR, taking as sample Lebanese employees and managers. Another research will follow to assess cultural differences with respect to CSR by comparing the Italian and Lebanese respondents' attitudes and opinions.

Sample Selection

The survey's sample consists of 150 employed respondents who were conveniently selected from different organizations irrespective of their age, gender, educational background and current position. Questionnaires that were partially filled were automatically abandoned from the analysis of the survey. 120 questionnaires were received, but only 100 questionnaires were considered valid for the analysis. The response rate was 66.67%.

Filled questionnaires were sorted and coded. Data entry was performed using SPSS (Statistical Package for Social Sciences) tool. Data was mainly generated using descriptive statistics.

Results and Findings

The aim of this study is to provide a preliminary assessment of the level of awareness of CSR issues (or importance) among employees and managers within Lebanese organizations. The results provide insight as to how to increase awareness of Corporate Social Responsibility and the benefits that CSR has on organization overall performance, and how to encourage the adoption of CSR practices in the business sector.

Demographic Information

Findings show that respondents are 42% males and 58% females. Findings also show that two age categories are prominent, that is, respondents are either in the age bracket 26 to 35 years old or in the bracket 36 to 45 years old. These two categories consist of 71% of the overall sample: Respondents who are between 26 and 35 years old form 43% of the sample, those who are between 36 and 45 years old form 28% of the sample, those who are above 40 years old form 11%, while those who are less than 25 years old form 18%. The average age is around 35 years, indicating that the representative sample of respondents for this research is mature enough to reflect personal

opinions about CSR in their working environments. Moreover, 71% of the respondents hold a university degree, while 29% do not.

As for the respondents' line of work, findings show that all respondents work: 15 of the respondents work in banks, 18 respondents work in restaurants, 17 respondents work in hospitals, 22 persons work in the industry, 7 respondents work in insurance, 6 persons work in education, and 15 respondents work in different other fields such as: engineers, doctors, etc... The sample of respondents reflects a diverse Lebanese workforce across various industries. Respondents performed different tasks and responsibilities in different sectors and all acted in an environment characterized by continuous interaction between employees and managers.

Finally, 43% of the respondents work in small-sized companies, 36% of them work in medium-sized companies, while 21% of them work in large companies. This reflects the nature of the dominant size of Lebanese companies which are referred to by SMEs (Small and Medium Enterprises).

CSR Awareness

1. Knowing about CSR.

Results show that 30% of the respondents did not have an idea about CSR, 28% of them had little knowledge, 35% of them are in the stage of assessing CSR cost benefit relations, and only a minority of 7% knew it well and intend to operationalize it in their institutions.

2. Practical assessment of CSR.

Findings show that when respondents were asked if they were endeavoring to follow the evolution of CSR through their means of choice, 44% of the respondents did no effort, 23% of them sought information from the Internet, 25% of them educated themselves by attending workshops and seminars, and 8% of them educated themselves by personal readings.

3. Relating social responsibility to one's company.

When respondents were asked if they were able to relate CSR to their companies, results show that 51% of the respondents are not able to relate their companies' activities with social responsibility, 28% of the respondents related social responsibility with volunteer work or helping others, and the remaining respondents related the concept to environmental, ethical, and equal opportunities actions. These percentages clearly demonstrate low comprehension of the CSR management system. Apparently, respondents' strategy still look at CSR as philanthropy and corporate support to non-profit institutions and other entities in the society; results show that CSR is visibly not integrated in most of Lebanese companies.

4. Active participation about CSR.

Table 1 Active participation about CSR

		Frequency	Percent
Valid	Collaboration with other organizations	6	6.0
	Training courses/workshops on the subject	13	13.0
	Seminars / Colloquies / Conferences / Congresses	15	15.0
	Integration in a local CSR network	5	5.0
	Integration in an International CSR network	4	4.0
	I am not sure	57	57.0

	Frequency	Percent
Collaboration with other organizations	6	6.0
Training courses/workshops on the subject	13	13.0
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Integration in a local CSR network	5	5.0
Integration in an International CSR network	4	4.0
I am not sure	57	57.0
Total	100	100.0

Table 1 shows that 57% of the respondents are not educated about active participation in CSR activities, 28% of the respondents related active participation with seminars, workshops and other professional meetings, while the remaining respondents or 15% related active participation in CSR with forming networks and collaboration efforts with national and international CSR entities.

5. Being acquainted with entities that are socially responsible.

Results show that 42% of the respondents are not acquainted with organizations that are socially responsible, 36% of the respondents do not believe in the credibility of companies claiming to be socially responsible, and 22% of the respondents are positive that they are acquainted with such entities.

6. Relating companies' efforts in CSR to external factors.

Findings show that when respondents were asked about "which external factors do their organization's efforts relate to?" 56% of the respondents related their organizational efforts to economic forces, 22% of them related their organization's efforts to the environment, 17% of them related the efforts to social factors, and 5% chose other options. Results obviously show that the economic axis is the most considered aspect in CSR by the Lebanese organizations; a fact that categorizes these organizations in profit making, ignoring the growing concern for modifying the corporate mission to attend to environmental and social problems.

7. Relating companies' efforts in CSR to specific factors.

Respondents were asked to categorize the degree of importance attributed to a selection of active statements describing their respective company's CSR involvement. Table 2 shows the results.

Table 2 Respondents' reaction to company's CSR actions

Statement	Less Important	Important	Fundamental
Among the following actions, I consider that the importance attributed by my company to it is...			
Meeting the legal obligations	3	52	45
Actively participating in the community	20	25	55
Treating the collaborators according to their performance	43	22	35
Developing practical solutions in the organization, on the environment management level	45	32	22
Owning a partnership relation with suppliers	50	45	05
Developing solutions on work & life balance for employees	65	23	12
Taking account of collaborators in decision making	66	22	12

Table 2 shows that respondents selected the specific attributes to represent their organizational actions categorized (in a decreasing order) by adding the “important” with the “fundamental” options versus the “least important” option.

1. Meeting the legal obligations (Fundamental: 45% + Important: 52%): 97%
2. Actively participating in the community (Fundamental: 55% + Important: 25%): 80%
3. Treating the collaborators according to their performance (Fundamental: 35% + Important: 22%): 57%
4. Developing practical solutions in the organization, on the environment management level (Fundamental: 23% + Important: 32%): 55%
5. Owning a partnership relation with suppliers (Fundamental: 5% + Important: 45%): 50%
6. Developing solutions on Work & Life balance for employees (Fundamental: 12% + Important: 23%): 35%
7. Taking account of collaborators in decision making (Fundamental: 12% + Important: 22%): 34%

The highest scored items were meeting the legal obligations and the active participation in the community. These two activities reflect externally directed moves which contribute as strong influencing factors to the surrounding community; therefore, improving organizational image. Activities that may impact the well-being of the employees were categorized low, reflecting that the top management translates CSR into simply performing external activities which serve as strong marketing forces.

Corporate Engagement

1. Owning CSR certificates.

Findings show that only 12% of the respondents confirmed that their organizations have CSR certifications. Surprisingly, 53% of them had no knowledge while 35% negated the fact that their organizations have these certifications. Results show that few organizations have CSR certifications which employees possibly may not know about, or the companies own certifications such as ISO certifications related to the implementation of quality, environment and safety health management models. These data are indicators of the low valorisation of labels as an instrument able to give market reputation and visibility.

2. Organizational effectiveness and success if CSR policies and programs that meet societal and environmental needs are implemented.

Results confirm that a majority of 86% of the respondents agree that their organizations will be effective and successful if they have CSR policies and programs that meet societal and environmental needs. This is a good pointer that indicates that the Lebanese working population is a fertile ground for CSR undertakings, and that employees have the willingness to contribute positively to the organization if the management supported the CSR endeavor.

3. Organizational actions to improve effectiveness and success if organizations follow CSR.

Respondents chose several organizational outcomes that reflected their belief that if their organizations implement CSR policies and programs that meet societal and environmental needs, their organizations will be more effective and successful. These outcomes are:

1. Better organizational reputation
2. Activities such as involvement in the community are ideal opportunities to generate positive press coverage.
3. Better competitive positioning.
4. Better compliance with regulatory requirements.
5. Better organization-employee relations, consequently, employees may stay longer, reducing the costs and disruption of recruitment retraining.

User Involvement

1. Actions against irresponsible organizations.

Results show that 55% of the respondents consider that, as consumers, they are able to penalize a company with a performance of reprovig social activities; whereas, 45% do not agree with this behavior, showing indifference to a company’s socially irresponsible attitude. Results show that there is no substantial power on the part of employees and managers as consumers to enforce companies to behave socially responsible. This in turn draws attention to the lack of awareness on the topic and to the inattentiveness to the influence that employees and managers have as consumers on those socially irresponsible organizations.

2. Readiness to pay more for products from socially responsible organizations.

77% of the respondents are ready to pay more for socially responsible goods, whereas 23% are not. Results show that products that provide economic, social and environmental values and attend to the common needs of society are welcomed, and that consumers in general are ready to pay a premium to purchase such goods. Some other respondents may have the willingness to support such goods yet probably consider it as consumer’s right which should not incur extra charges, or which consumers cannot afford to buy at a high price due to economic considerations.

3. Pay back for socially responsible organizations.

Table 3 shows that 41% of the respondents expect that CSR will produce positive outcomes by enhancing the corporate image and reputation, 23% of them by adding value to products, 21% of them by jointly decreasing production cost unit and adding value, 12% of them by decreasing production cost per unit; while only 3% of them do not expect that CSR efforts will result in anything positive. Results attest the multiple benefits that CSR provides to organizational performance as mentioned in the literature review section.

Table 3 Positive outcomes (pay back) for socially responsible organizations

		Frequency	Percent
Valid	Yes, by decreasing production cost per unit	12	12.0
	Yes, by adding value to products	23	23.0
	Both, decreasing production cost unit and adding value	21	21.0
	Yes, by improving company image in general	41	41.0
	I don’t expect CSR efforts to pay back	3	3.0
	Total	100	100.0

4. Important for a company to inform stakeholders about CSR activity.

Results show that 92% of the respondents consider it important to inform stakeholders of the CSR activities undertaken by the company, while only 8% doesn’t find it important. Results show that reporting on CSR activities is very crucial, as the Literature Review has also previously demonstrated: reporting will improve overall work environment as the relationships among various stakeholders are built on the basis of trust and honesty about outside responsibilities.

Summary

This research was conducted in Lebanon; data was collected from 100 managers, executives and employees working across different industries. Demographic results show that 89% of the Lebanese workers are well-educated (11% less than High School, 18% High School and the remaining being BA/BS/MS/MA/PhD holders) with a mature working population (above 25 years), and a slight female dominance over male employees and managers (58%) which altogether gives

credibility to the results. 79% of the respondents work in small and medium enterprises which represent the majority of Lebanese companies.

As for CSR awareness, 58 % of the surveyed did not know about corporate social responsibility (30%) or have little knowledge about it (28%), while very few organizations actively think of integrating CSR into their organizational culture (7%). Most of the surveyed respondents are not doing any effort in that regard (44%), while some are participating mainly via Internet research (23%) and workshops (17%). CSR, if existent in the scope of the company's activities, is not properly articulated or communicated in almost half of the Lebanese companies (51%), where employees and managers do not know the CSR attributes or the standpoint of their organizations towards it. Most of the other segment attributes the socially responsible behavior to charitable and volunteering activities, and very few (6%) genuinely assume social and environmental care through organizations' activities.

Moreover, due to the lack of awareness and promotion of CSR on the part of the companies, 57% of the Lebanese workers are undecided about actively engaging in CSR activities, whether on an informative basis such as attending workshops, seminars, conferences, etc... or on a collaborative basis such as participating in national or international networks, collaborating with other organizations, etc... On the other hand, 36% of the respondents do not believe in the credibility of these social responsibility labels, while 42% confirmed that they have not been acquainted with socially responsible organizations.

Another major finding is that 56% of the companies focus more on the economic component of the triple bottom line, which is the most considered aspect in CSR. Such finding reflects a growing concern with the most relevant corporate mission: profit which raises again the business case of CSR and the urgency to attend to environmental and social problems that the literature has proven to generate long-term benefits to the organization. These results are justifiable. CSR is a new and relatively unknown phenomenon among SMEs in Lebanon as most respondents indicated that they have only little knowledge about the subject, and that they haven't done much to enrich their knowledge or to participate in CSR programs or activities, though they seemed to have some idea of what CSR could mean for their companies.

Perhaps the media attention on the subject has now aroused SMEs interest in something that they may have thought to be just applicable to large companies. Furthermore, 86% of the respondents believe that organizations will be more effective and successful if they establish and implement good CSR programs and activities that respond to the social and environmental needs. If CSR is considered to be fulfilling legal obligations and taking good care of employees and other stakeholders, then small and medium enterprises in Lebanon find CSR to be fundamental or at least very important. These are also the main reasons for companies to engage in CSR as they generate multiple and multi-dimensional benefits to the company, society, and environment. In short, the target behind implementing CSR is to create a good harmony at the workplace, to build a good reputation of the company, and to build a long term partnership based on trust with business partners.

Respondents, if behaving as consumers, declared that they don't and wouldn't do business with socially irresponsible companies. This is what 55% of the respondents confirmed when they filled in the questionnaires. While the other 45% did not penalize the socially irresponsible company as they might be unaware of the importance of the topic or they are simply passive or indifferent about it. In the actual real market, respondents often don't know whether a company is socially responsible or not and if they know, price and quality are likely to be more important arguments for purchasing decisions.

Besides, the idea of participating in a CSR national network did not stimulate much interest among the Lebanese respondents. Very few respondents (5%) showed interest in joining one, and the advantage of such a network was not that clear to them. Another indicator on the low interest in CSR was that only 12% of the companies owned a certification in that field. However, on a special note, 77% of the respondents showed their willingness to pay more for socially responsible goods.

Finally, companies obviously expect CSR to produce positive outcomes (pay back) (97%). They think it is a way to improve the company's image (41%) or add value to the product (23%). However most of them agree that it is very essential that the company informs its stakeholders about its CSR activities in terms of social and environmental undertakings. 92% of the surveyed respondents attested to this fact. This is because research about corporate social responsibility showed that sustainability reporting remains crucial and a cornerstone to improve overall work performance and environment as the relationships among various stakeholders are built on the basis of trust and honesty about outside responsibilities.

Conclusions

After analyzing the data collected, some facts about CSR issues can be deduced reflecting of the overall opinion of that of managers, employees, consumers and the community at large. These truths speak to a number of CSR issues, from employees' and consumers' preferences and expectations regarding CSR programs and their effect on productivity and overall company's performance, to the likely complexity of CSR solutions and programs that a given company may adopt. Besides, they have implications for the Lebanese managers as the latter attempt to design programs that solve CSR problems, along with criticisms reported about such programs.

The various interests, beliefs, and solutions presented attest to the fact that deciphering CSR issues is a complex process. The first step on the road to tackle these issues requires the manager to thoroughly explore and consider the perspectives of the various stakeholders via conducting societal and environmental analyses that takes into account the feedback of all organization's stakeholders. Armed with an understanding of each party's interests as well as the knowledge of current, widely shared beliefs, the company can more effectively devise relevant CSR solutions that reflect its serious and genuine commitment and responsibility towards the society and the environment in which it operates along with its focus on economic variables.

Implementing CSR in business defines how a company integrates core values and attitudes such as consumers' needs and environmentally-friendly practices, and responsible decision-making. CSR implementation also involves a company's compliance with legal standards and adherence to internal rules and regulations.

CSR integration in business organizations is a complex process that entails management involvement and efforts for it to be successfully implemented, and in order to reach its intended results. Effective management of CSR initiatives requires that organizations espouse flexibility at the workplace, expect managers to design effective programs and policies that solve CSR problems, measure improvement and effectiveness as well as responsiveness to societal and environmental needs, evaluate programs for their effectiveness, and provide meaningful related training for employees. Management must perceive its social responsibility as a primary issue along with profit decision-making.

Besides, at the internal operational level, one can derive the following inferences:

- ? Open dialogue between the company and its stakeholders is necessary: companies that adopt clear and effective mechanisms for communication between stakeholders when discussing CSR issues, policies and programs are experiencing remarkable results regarding increase in productivity and enhancing in reputation and brand name. Because effective communication enables company managers to understand different stakeholders as a whole (e.g. needs, knowledge, skills, abilities, competencies etc...) this will allow the organization to efficiently use its competences to meet the economic, social, and environmental demands imposed by various stakeholders.

- ? Another point is that managers are able to detect and pinpoint, within their functional activities, work inefficiencies since they are closely examining processes and corporate activities along with these activities' direct or indirect impact on society and the environment.

Looking at the external business environment and taking into account the multitude of dimensions and applications of CSR at the turn of the twenty first century and the present fragmentation of efforts and resources, one is witnessing a global increase in appreciation of the need for collaboration. A comprehensive systemic approach towards CSR is certainly likely to leverage opportunities, resources, capabilities and linkages; consequently, assisting in scaling-up of CSR activities while expanding and increasing these activities' impact (Jamali, 2008, Para7).

According to Jamali (2008), in the context of Lebanon, particularly, and the Middle East, largely, the need for collaboration is even more critical in view of the complexity and interdependence of challenges often observed in developing countries. Such challenges require more state-of-the-art innovative interactions and interventions; thus, a more systemic approach is more likely to take CSR deeper and further into comparable settings (Para 7). Each actor is therefore required to seriously consider CSR while having a positive tendency to assume responsibility during the instigation of change in orientation. Furthermore, as informed and sophisticated citizens, it is likewise required from us, to contribute in supporting, promoting and claiming for a proactive responsible orientation on behalf of our main societal actors and establishments (ibid).

Moreover, CSR is a multi-dimensional model that offers various strategic directions and opportunities for both corporations and small and medium enterprises (SMEs); it remains the company's obligation to balance between organizational capabilities and CSR priorities (World Trade Center Beirut & United Management Bureau, 2011, p.4, Para 1-2).

All in all, as suggested in the CSR conference entitled "Unveiling the Moral Purpose of Business" that was held in Moevenpick Hotel and Resort, Beirut, on January 27, 2011, and which was organized by World Trade Center Beirut and United Management Bureau (UMB) - companies need to make CSR their strategic goal for long-term survival and growth in the market, rather than use specific components of CSR as public relations and/or marketing tools that may only assist for a short-term if the strategic long-term orientation is not incorporated (ibid, p.2, Para 1).

Recommendations

It was clear from the results that in most Lebanese organizations little effort is made to highlight the importance of CSR and create awareness about it among employees. This in turn results in the need to capitalize more on CSR initiatives inside the organization to exploit and take advantage of the multiple business benefits that such initiatives generate.

In fact, the importance of CSR in everyday operations and its effect on competitiveness and performance make it necessary for any organization to focus on devising solutions or programs that meet the increasing demands for it.

Therefore, more effort on the part of Lebanese organizations must be demonstrated to promote CSR policies and programs and capitalize on them as a core competency.

Lebanese companies should recognize the need for CSR as an organizational goal that is aligned with societal and environmental needs, which result in a win-win situation for all stakeholders.

Some of the main recommendations to successfully integrate CSR would be

- ⌘ Including the notion of CSR in the company's strategic intent i.e. mission statement, vision, strategies as well as in organizational policies and designed programs.

- ✍ Designing training programs for managers and employees in order to highlight the importance of CSR in their decision-making, and to provide guidance as how to make decisions whenever faced with CSR-related problems.
- ✍ Creating awareness through educational/ training programs, workshops and seminars about the disadvantages of socially irresponsible behaviors and practices.
- ✍ Working together to define the main elements in corporate activities that may engender threats to the society and environment in an attempt to reduce them and their negative effect simultaneously; or look for opportunities where the company can contribute to alleviate an existing societal and/or environmental problem.
- ✍ Demonstrating constantly productivity gains in order for companies to build a convincing case for change.
- ✍ Conducting a careful analysis to how the work process is designed and the way it affects the economy, society, and environment, and examining the indirect or implicit demands placed on the organization; in others words, managers should make sure that the structure of work and work processes are aligned with giving back to the society's needs and major concerns
- ✍ Investing in a serious and consistent manner the proactive efforts and commitments to ensure that the company is attending to societal and environmental concerns.
- ✍ Emphasizing on designing a collaborative participatory program based on good conversation between managers and employees.

Therefore, more effort on the part of Lebanese organizations must be demonstrated to promote CSR policies and programs and capitalize on them as a core competency.

In fact, the importance of CSR in everyday operations and its effect on competitiveness and performance make it necessary for any organization to focus on devising CSR policies and solutions to the community.

Lebanese companies should recognize the need for a corporate social environment tool that results in a win-win situation for employers, employees, the country, the economy, the environment and all other stakeholders.

Some of the main recommendations, categorized in four main categories, that aim to successfully integrate CSR as part of the company's policies and standards would be:

- ✍ Improving the environment
- ✍ Improving human resource management practices
- ✍ Promoting diversity and human rights
- ✍ Helping the community (Industry Canada, 2012, Para.12-15).

Finally, the researchers believe that this paper acts as an invitation to further research studies to discern whether Lebanese businesses look forward to making a difference in their adoption of sound CSR applications, knowing that Lebanon is considered a nest of family/ private SMEs community.

Since this study involved relatively a small population, which is a limiting factor to generalize results, the similarity of the value systems within the Lebanese job market may lead to similar

results. More research including a wider array of respondents and commercial institutions is needed to highlight any differences.

As for the overall learning experience observed in the current research, although at this point it can not be generalized because of the lack of more in depth interviews with top managers, it gives good motivation to continue the research. Since the field of CSR research is a rich and will continue to be widely spreading, the study encourages faculty, researchers, and trainers to introduce new approaches and designs to offer better understanding of the topic.

In light of the attained results, we can safely deduce that awareness should be created in universities about the concept of CSR. This awareness is needed at the undergraduate level first, so that students become believers of the strong relationship that Corporate Social Responsibility has with their business education.

Future Research

Going forward, many companies may find that corporate social responsibility is a must in their business ethics and standards, and that CSR offerings are increasingly crucial to their overall competitiveness in the marketplace. As the strategic importance of such programs grows, additional questions will inevitably arise. How will such policies and programs change the role of organizations they play in the society, particularly in what concerns private sector vs. government? Is there a limit to how much a company should involve in societal and environmental issues? How much time and budget should companies allocate to provide and implement a socially responsible workplace? Will governments regulate and legislate laws, forcing companies to be more socially responsible? How will the consumers, employees and the general population act, as CSR becomes more known, toward socially irresponsible corporations and how will that affect the latter's businesses? What will be the role of social responsibility in industries where human capital and environmental concerns are less valued? How will manufacturing / industrial firms and capital-intensive firms address CSR when telecommuting or CSR requirements are virtually impossible or cost-ineffective?

Future research may also be conducted on other companies and other industries in order to be able to generalize the findings of this study and thus be more reliable and add more validity.

As long as the company and all stakeholders maintain a mutual commitment to a proactive pursuit of a better society and a healthy and safe environment to live in, an understanding of these issues is likely to grow in the future.

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