Strategies, Incentives and Determinants of Corporate Social Responsibility

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Abstract
Corporate social responsibility is now attracting increasing interest around the world. For company, setting up a Corporate Social Responsibility and good governance gait makes perfect sense to promote transparency and dialogue with stakeholders, while strengthening its credibility and reputation in the market. This managerial approach is a flexible and effective mode of management through which the company interacts harmoniously with its stakeholders.
This article is part of an understanding of a complex phenomenon. It is complex because Corporate Social Responsibility is multi-faceted and refers to a wide variety of definitions and meanings. The concept of Corporate Social Responsibility requires a conciliation of interdependent spheres (financial, social, ecological and ethical) whose values and objectives can compete. It is also complex because the subject of research is pluralistic. The contradiction between different spheres is also a major theme for companies, which often have missions that call for arbitrations between their economic, environmental and social roles. The integration of a multifaceted management object into organizational practices juggling between several logics can enable us to grasp management challenges and expand knowledge about the mechanisms at work in the management of dilemmas by hybrid organizations.
This paper presents a broad review of the literature on Corporate Social Responsibility. Indeed, we present the different strategies and incentives of companies in Corporate Social Responsibility and the determinants of this latter which are of institutional and organizational nature.

Keywords
Corporate Social Responsibility; Sustainable Development; Social; Company; Stakeholders.

1. Introduction
Corporate Social Responsibility (CSR) has become, in recent years, one of the flagship themes of several disciplines of the managerial literature. This concept would correspond to the company's integration of social objectives in addition to economic ones. Considered from this angle, CSR appears as a concretization of the integration of ethical benchmarks in the company's field (Sautré, 2003) which seemed bound to be governed solely by the logic of profit. We can then think that this concept represents a way of conciliation between ethic and economic within the company. However, both in the company's field and in academic sphere, CSR is far from unanimous. Although this notion has been echoing for some time, it raises no less controversies. According to Allouche et al. (2004), CSR and the tools to which it gave rise evolve in a conceptual framework where reign the confusion and vagueness. The ambiguity is due to the theoretical, managerial and ideological issues related to the concept (Locket et al., 2006). To understand the scope of these issues, it would be appropriate to come back to the positions of the one and the other concerning the CSR.

Companies are increasingly required to take on social and environmental responsibilities beyond traditional legal and economic obligations. For reasons of competitiveness, legitimacy or ethical concern (Bansal and Roth, 2000), companies adopt Corporate Social Responsibility strategies. The issues of environmental protection, economic development and social justice concern all organizations, whether public or private, large multinational companies or locals SMEs, non-profit organizations or cooperatives. It is then possible to talk about Corporate Societal Responsibility as proposed by ISO 26000 standard.
A responsible company would assume a set of obligations " towards the impacts of its decisions and activities on society and the environment, resulting in ethical and transparent behavior that contributes to sustainable development, including the health and well-being of society, takes into considers the expectations of stakeholders; respects the laws in force while being consistent with international standards of behavior; integrated in the whole organization and implemented in its relations"(Turcotte et al., 2011, p.14).
However, CSR not only interested in positive contributions of organizations, but about all the interactions and impacts of companies in society, including responsible practices as well as controversies related to their activities. Crown corporations have been criticized for their social and environmental impact and are not immune to the disapproval of public opinion (Morsing, 2011). The response strategies of Crown corporations on CSR would then be considered, according to Morsing (2011) as strategies of legitimation (thus of communication).So, Public sector organizations must assume and reduce the "impacts of its decisions and activities on the society and environment", and to behave "ethically and transparently to contribute to sustainable development" (Turcotte et al., 2011, p.14). Because of their particular hybrid status, government-controlled companies (known as "Crown Corporations" or simply "public companies") have an important role to play in CSR and sustainable development.

2. Corporate Social Responsibility

2.1 Definition

The first conceptualizations of CSR developed from the 1950 s. For example, Bowen (1953, p.6) points out that the actions of a company must be desirable from the standpoint of the values shared by society. The corporate executive has a "social obligation" to put in place policies and make decisions whose impacts go beyond the scope of business activities and are desirable in the public interest ("stewardship").
For Carroll (1979b, p.500), CSR includes "all the economic, legal, ethical and discretionary obligations that the society intends to be respected at a given moment". To be socially responsible, it is not enough to respect the law, one must also respect social norms and respond to society's expectations of social causes. Ethical considerations then become strategic for any company wanting to be socially efficient.
There is thus an implicit contract between the society and the company, and even, according to some, a social control (Davis, 1973; Wood, 199la). All these ideas are grouped in a current of thought called Business and Society, which is relatively moralistic and based on strong normative foundations. Wanting to get closer to strategic and operational questions, the current Social Issues in Management (Freeman, 1984), proposes another approach of the relationship of the company to its environment: it is then necessary to integrate "the management of social and political questions within the framework of the traditional aims of the company" (Gendron, 2000, p.324).
For others, CSR must be understood as a receptivity to some societal problems (Ackerman and Bauer, 1976). Social receptivity was developed following development of new company's practices. In the 1960s and 1970s, American companies were under intense pressure to integrate some societal demands (non-discrimination, consumer protection, environmental management, shareholding activism) from various pressure groups from civil society. Companies develop new structures and tools (program or social audit) to respond to these pressures. Ackerman and Bauer (1976) develop a research program based on company's case analysis to capture the processes put in place to ensure more responsible management.
This current seeks to understand the processes and methods that overcome organizational challenges and inertia in the implementation of CSR. The model of "social receptivity" proposed by Ackerman and Bauer (1976) is based on an analysis of "social issues" and on the creation of tools to prioritize these issues. In this context, Ackennan and Bauer (1976) present the life cycle analysis model of issues. This approach is more pragmatic and follows the development of social auditing practices in the United States in the early 1970s.
The company can become responsible and engage in sustainable development only if it is transformed into depth by broadening its purpose, adopting more ethical behavior and accepting a real debate on improving our development model (Philipe, 2005). In its Green book published in July 2001, the European Commission gives its version: "*the concept of corporate social responsibility means basically that companies decide on their own initiative to help improve society and make the environment cleaner (...) this responsibility is expressed towards the employees and more generally of all the stakeholders who are concerned by the company but can, in turn, influence its success*", the

social responsibility of an organization refers to philosophical-ethical concepts. There are three schools: the most important is the American School of Business Ethics, which aims to create moral codes within the company. The German school aims at a collective ethic: employees and leaders are concerned. It is necessary for them to establish a consensus. The French school is considered as a "critical" school towards the viability of ethics concept of company. It can be said that the social and environmental or societal responsibility of the company extends to all its activities. For each major area there is a grid of criteria: environment, human resources, corporate governance, business practices, local impact and citizenship.

Table 1. Some definitions of Corporate Social Responsibility

Source	Type of approach	Definition
(Friedman, 1962)	Maximize profit for shareholders.	« Nothing is more dangerous for the foundations of our society than the idea of corporate social responsibility other than to generate a maximum profit for their shareholders ».
(Carroll, 1979a)	Respond voluntarily to society's expectations.	Social responsibility is "what society expects of organizations in economic, legal, ethical and voluntary matter at a given moment".
(Jones, 1980)	Act beyond an economic, contractual or legal responsibility.	Societal responsibility is "the idea that companies, beyond legal or contractual requirements, have an obligation towards societal actors."
(Wartick and Cochran, 1985)	Societal performance as integration of CSR approaches.	CSR is "the underlying interplay between the principles of social responsibility, the process of social sensitivity and the policies implemented to deal with social problems."
(Wood, 1991)	Respect some principles declining at the institutional, organizational and managerial level.	"The meaning of societal responsibility can only be understood through the interaction of three principles: legitimacy, public responsibility and managerial discretion, these principles resulting from three levels of analysis, institutional, organizational and individual".
(Clarkson, 1995)	Societal performance as a capacity to satisfy stakeholders.	CSR can be defined as the ability to manage and satisfy the different stakeholders of the company (constructed definition).

2.2 From a voluntary approach to a regulatory framework

Stakeholders theory demonstrates that the voluntary approach of CSR has long time been central in academic (Freeman, 1984; Rousseau, 2008) or empirical (Hoffman, 2001, p.6) definitions. In 2006, the European Commission defined CSR as "a concept that refers to the voluntary integration by companies of social and environmental concerns into their business activities and their relationships with their stakeholders" (Angelini et al., 2012).

However, several recent definitions emphasize the complementarity of a voluntary approach and a framing measure, mainly in terms of legal obligations of accountability and transparency. ISO 26000 standard states that social responsibility is translated into a behavior that "respects the laws in force while being consistent with international standards of behavior" (Turcotte et al., 2011, p.14).

To this end, the KPMG report "Carrots and Sticks" (2013) notes that many countries have implemented policies that target their Crown corporations by making them accountable for extra-financial performance. The reasoning is that the governments are responsible for these companies and expect them to be fully accountable and transparent. The report indicates that the number of countries that have legislated on the accountability of Crown corporations has increased. This list includes China, Brazil, France, Russia, India, Sweden and Finland.

The definitions of CSR leave room for interpretation and the concept remains largely malleable, despite the institutionalization produced by the repositories and tools of national and international organizations.

2.3 Different strategies of Corporate Social Responsibility

The typology of CSR strategies can be established based on two criteria:

- The pressure imposed on the company by Non-Governmental Organizations (NGOs), the public opinion, the legislations to come, ... this one will be marked according to the sector (s) of company's activity, for example heavy industry is under more pressure than services.
- The attitude of the company, which can choose to anticipate and identify the most promising axes in sustainable development, or that can instead evolve only against regulatory constraints and demands of stakeholders.

According to these two criteria, we can determine six categories of companies positioning:

1. **The strategists**: under strong pressure, these companies make the sustainable development an integrated opportunity into the overall strategy of company.
2. **The engaged**: facing a moderate external pressure, the adequacy of sustainable development with their values enables them to build a global policy of societal responsibility, inscribed in the strategies.
3. **The concerned**: in response to environmental pressures, sustainable development is seen first and foremost through the market opportunities that he offers, around major priorities.
4. **Proactive**: the anticipation of customer expectations orients part of the activity around a sustainable development positioning.
5. **Ideal targets**: a very strong pressure leads them to react by action programs seeking to avoid the questioning risks.
6. **The entrants**: facing a still limited pressure, these companies have implemented procedures to adapt to new implicit standards of social and environmental responsibility.

3. Incentives of companies in the Corporate Social Responsibility approach

The Supply Chain Observatory in 2008 conducted a large survey of 600 companies of different nationalities, mainly American, French and Japanese of different sizes and different sectors of activities.

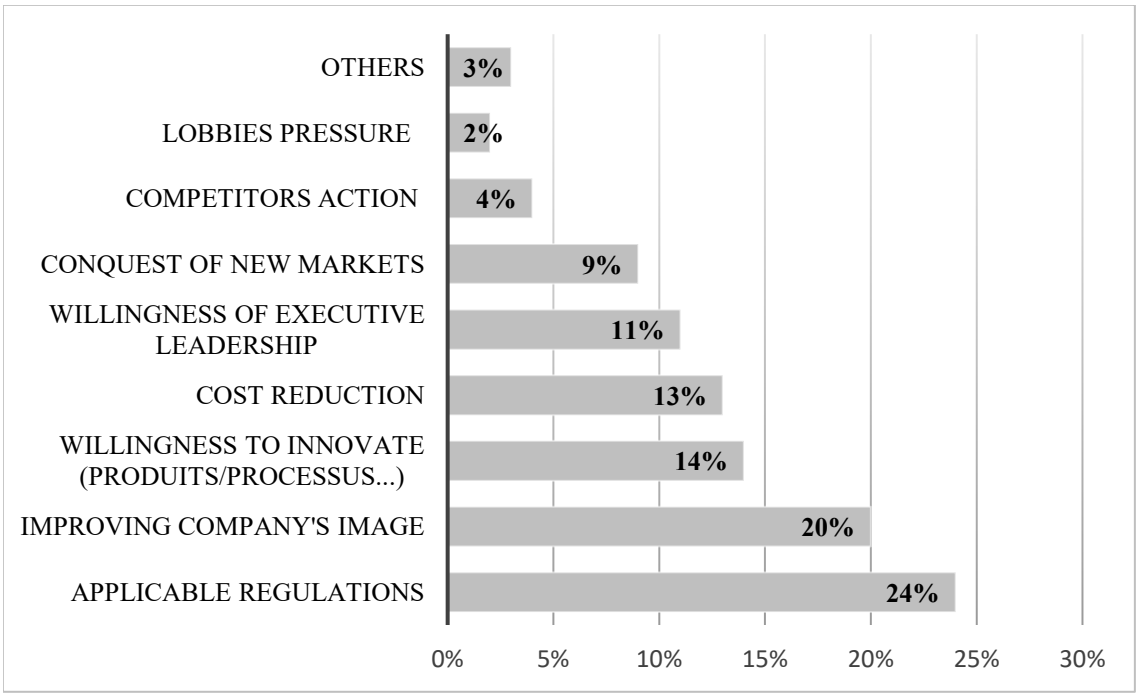

Figure 1. Main motivations for environmental considerations (Supply Chain Observatory, 2008)

3.1 Regulatory and legislative side

The regulatory factor is a decisive factor. Companies want to follow current legislations and anticipate future requirements. Several international laws and regulations govern the field. In general, at the global level, the regulatory framework for sustainable development is vague but relatively well-supplied and especially in constant evolution. Industries are affected strongly at different levels. The laws that are gradually arriving are increasingly coercive, especially for the automotive, appliance and electronic industries.

For example, in France, there is a law that lays down a regulatory framework for non-financial information of companies. Indeed, French listed companies have the obligation to communicate in their annual report data and information relating to the considering of the social and environmental consequences of their activity. A decree provides the information which companies must disclose:

- Social information: total staff, hires, working hours, compensation, training, hygiene, safety, disabled, etc.
- Environmental information: consumption of water resources, raw materials and energy, damage to biological balance in natural environments, protected animal and plant species, etc.

3.2 Public opinion

People are gradually incorporating the idea that meeting our present needs cannot jeopardize the ability of future generations to meet their needs. They become cautious about sustainable development and express a growing preference for the products of companies that integrate and communicate on this citizen approach, open to considering the general interest through patronage and actions more visible to the eyes of the consumers. Because who says public opinion says image, at the time of the traceability and the sustainable development, the companies must answer for their acts as well on the quality of the product and the service, as on the conditions of production.

3.3 Other factors

The reduction of costs and the desire to innovate are two other factors that translate in a decrease in the amount of purchases and consumptions, the optimization of processes and the improvement of company efficiency.

Contrary to popular belief, the influence of competitor's behavior and pressure of lobbies turn out to be relatively minor criteria in the implementation of responsible practices.

The CSR approach remains voluntary, but companies have interests (competitive advantages, image to preserve, compliance with legislation, ...) to embark on this approach. Even if multinational companies because they are on global scale, are more involved in this approach, Small and Medium-sized Enterprises (SMEs) are also concerned by CSR because they are very involved in the life of local communities. In addition, whether the companies are industrial or service, public or private, in sectors of activity related to depollution or in sectors such as automotive or agri-food, they can all be concerned by sustainable development (Delchet, 2006).

4. Difference between sustainable development and Corporate Social Responsibility

For many managers, social responsibility is synonymous with sustainable development. Extra-financial reporting reports are sometimes called "sustainable development report", sometimes "social responsibility report", depending on the target audience and without fundamentally changing the content. If the term is used interchangeably and daily, these two concepts are fundamentally different. Simply laid down, "the concept of corporate social responsibility concerns the role of the company in society" while sustainable development is a triple objective (environmental, social and economic) with a long-term scope. Indeed, sustainable development is defined as "Development that meets the needs of the present without compromising the ability of future generations to meet the needs of their" (World Commission on Environment and Development, 1987).

According to ISO 26000 standard, social responsibility is a set of actions and decisions that contribute to sustainable development. The fundamental principles put forward by the standard are transparency, accountability of its decisions and actions, ethical behavior, recognition of the stakeholder's interests, the respect of the laws, the considering of the international norms of behavior, the respect of human rights (Turcotte et al., 2011). The social responsibility standard provides guidelines for companies to develop a responsible management. For these reasons, social responsibility goes beyond the philosophy of sustainable development.

5. Determinants of Corporate Social Responsibility

The determinants or explanatory factors of CSR have been studied in depth in the literature. These determinants are of two kinds: factors from the socio-political environment and organizational factors. All these determinants are presented in Table 2, detailing the institutional, related to stakeholders, organizational and ethical values factors.

Table 2. Determinants of Corporate Social Responsibility

Determinants of CSR	Authors	Type
Institutional factors	(Baum and Oliver, 1991) Galaskiewicz (1997) Meyer and Scott (1983) (Marais and Reynaud, 2008) Campbell (2007)	Regulatory institutions as coercive pressure
	(Albareda and coll., 2008) Steurer (2010) (Matten and Moon, 2008) Moon (2004)	Government as support
	Elsbach (1994) Galaskiewicz (1997) (Meyer and Scott, 1983)	Public opinion
	Galaskiewicz (1997) (Caprar and Neville, 2012)	Normative and cultural institutions
Stakeholders	(Aguilera and coll., 2007) Freeman (1984) (Harrison and Freeman ,1999)	Employees, shareholders, governments, NGOs
	(Bhattacharya and Sen, 2004)	consumers
	Frooman (1999)	Strategic stakeholders
Organizational factors	(Deniz-Deniz et Garcia-Falcon, 2002)	Parent company and subsidiaries
	(Li and Zhang, 2010) Tagesson et al. (2009)	Nature of the property context
	(Davis and Blomstrom, 1966) (Deniz-Deniz et Garcia-Falcon, 2002)	Visibility
	(Ahmed and Zeghal, 1987) Tagesson et al. (2009) (Colle and York, 2009)	Nature of activities
	Hart (1995)	Strategic capacities
	(Porter and Kramer, 2002)	Competitive advantage
Ethical factors	Wood (1991a, 1991b) Drumwright (1994) (Hemingway and Maclagan, 2004)	Ethic of leaders

5.1 Institutional factors

5.1.1 Institutional environment

Neo-institutional theories (DiMaggio and Powell, 1991; Meyer and Rowan, 1977) have highlighted the phenomenons of adaptation of companies to their environment. Relationships between a company and its environment do not based solely on the research and control of economic resources and clients, but also on the needs of institutional legitimacy (DiMaggio and Powell, 1983, p.150), this legitimacy can be defined as "the shared impression that the actions of the organization are desirable, appropriates, or appropriates compared to the socially constructed system of norms, of values or of social beliefs" (Suchman, 1995, p. 574).

Institutional theory indicates that social regulations, norms and values drive companies to adopt a more socially acceptable behaviors. Thus, two important actors emerge from institutionalist analyzes:

- Formal regulatory institutions (Baum and Oliver, 1991; Galaskiewicz, 1997; Meyer and Scott, 1983)

- Public opinion (Elsbach, 1994; Galaskiewicz, 1997; Meyer and Rowan, 1977).

As proposed by Campbell (2007), national institutions affect how to engage in social responsibility. In the same way, (Matten and Moon, 2008) remind us, moreover, that changes in the financial, political and cultural institutions influences on the one hand the type of social responsibility towards which a company will tend, and on the other hand, the areas of responsibility in which it engages.

(Chapple and Moon's, 2005) analysis of the sustainable development reports of fifty companies in seven Asian countries has shown that differences in CSR can be explained by differences in the respective national business systems. In addition, Greenwood et al. (2010), in their study of different Spanish regions, highlighted the role of geographical identities and their impact on business practices.

Two types of coercive institutional pressures are institutionalized according to Matten and Moon (2008): national strategies and voluntary initiatives. For Moon (2004), the British government pushed for more CSR and acted as one of the major determinants of the adoption of CSR strategies by UK companies.

In its analysis of different public policies oriented towards CSR, Steurer (2010) describes four forms that government policies can take: awareness of the themes of sustainable development, support and development of socially responsible investment, improvement of transparency, and especially "being an exemplary model" ("walk the talk"). In this last theme, the government then has an exemplary leadership role, particularly in the areas of responsible sourcing, and social and environmental reporting (Steurer, 2010, p. 58).

In contrast, Lauesen (2014) studied in the case of public water management in Denmark. It concludes that the public property context may slow down the implementation of CSR policies, due to important governmental regulations.

In conclusion, the regulatory context should be a major determinant of CSR strategies for Crown corporations. As Marais and Reynaud (2008) have pointed out, regulatory institutional pressures have had a major impact on the development of sustainable development strategies by French public and private companies. A law obliges listed companies to an exercise of accountability extra-financial, has played a decisive role, as indicated by the numerous references to the law (Marais and Reynaud, 2008, p. 55).

5.1.2 Stakeholders pressure

The role of certain "groups or persons who may affect or be affected by the activities of a company" that Freeman (1984) defines as "stakeholders" should also be examined.

Indeed, Campbell (2007) argues that the control exercised by stakeholders, especially non-governmental organizations, has a strong impact in getting a company to adopt socially responsible behaviors.

For their part, Aguilera et al. (2007) present the influences of different groups of stakeholders (employees, shareholders, governments, NGOs ...) as potential sources of corporate social responsibility. According to these authors, the demands of each type of stakeholder are based on instrumental, relational and moral motivations.

For Donaldson and Preston (1995, p.70), a company that wants to be economically sustainable must consider, through a dialogue, the demands of stakeholders in the economic, societal and environmental fields. If it fails, it risks a degradation of its reputation, its image, and especially a loss of resources provided by customers (who stop buying products), by collaborators (who leave the organization) or by the government (which limits its consent).

The influence of shareholders is essential since they constitute a group of major stakeholders for many companies, because of their ability to directly influence the decisions of senior management. The development of socially responsible investment movement underlines the growing pressure from institutional investors anxious to consider extra-financial criteria in their investment decisions (Sparkes and Cowton, 2004). In addition, shareholder activism has demonstrated the ability to this group of stakeholders to render accountable and to ask for accounts on certain issues such as human rights, governance or working conditions. The concentration of the shareholding and the nature of the property (public or private) change the degree of influence of these stakeholders.

Consumers tend to favor products that they perceive to be beneficial to society or little harmful to the environment, and they are also inclined to avoid, or even boycott, certain products they consider dangerous or certain companies they consider irresponsible (Bhattacharya and Sen, 2004). Consumers are ultimately sensitive to the direct or indirect externalities created by business activities.

To conclude, the literature describes the perception of business leaders that appropriate responses to the pressures of their institutional environment are critical, whether to maintain a good reputation, to win the goodwill of stakeholders or to improve legitimacy of the sector of membership activity (Aguilera et al., 2007; Bansal and Roth 2000; Bhattacharya and Sen 2004; Peloza and Flakenberg, 2009). It is particularly important to note the combined effects of pressures from formal institutions and stakeholder groups (Lee, 2011; Marais et Reynaud, 2008; Yang et Rivers, 2009). We will include these first two determinants in the background analysis of CSR strategies for Crown corporations.

5.2 Organizational factors

Many perspectives capture the role of organizational determinants in adopting social responsibility strategies. Deniz-Deniz and Garcia-Falcon (2002) in their study of multinational companies show less the role of institutional determinants (laws and pressures of public opinion) than that of organizational factors (variables related to the mother house, variables related to subsidiaries, variables concerning the industrial sector). Among all the organizational factors that the literature highlights, we will focus on the structural elements (the ownership context, visibility and market structure) and the individual factors (mainly the leaders).

5.2.1 Structural factors

Sone organizational factors of a structural nature are also crucial in the development of CSR strategies. Among these, the context of ownership, visibility and the industrial sector will be studied here.

The effects of the property context on CSR are mixed, some studies consider that state interference has a negative impact on CSR strategies (Li and Zhang, 2010), others indicate that stronger government pressures have a positive effect on the responsible behavior of public enterprises (Tagesson et al., 2009). Marais and Reynaud (2008) notice that the nature of ownership influences the logics of action and the logics of management. The example of France Telecom is a good illustration, because its partial privatization leads to a modification of the logics of action towards a "market" orientation. By abandoning the logic of general interest, France Telecom has weakened its sustainable development policy. However, these authors point out that the distinction between private and public companies is subtler than it seems. Whereas "the consideration of sustainability should therefore be higher in public companies since it makes it possible to meet the objectives of general interest and to preserve the commons "(Marais and Reynaud, 2008), the recent context puts into question the role of public companies.

Many researches have shown that the company's visibility positively influences its responsible behavior. Davis and Blomstrom (1966) had previously indicated that when a company has high visibility and resources in large quantity, it has a greater probability to develop a responsible behavior. According to Deniz-Deniz & Garcia-Falcon (2002, p. 349), the visibility of a company depends on three factors: the size of the community in which it develops; investment in advertising and the size of the company measured by its sales and workforce.

Some industries, because of their products, processes or consequences, are more scrutinized than others. Companies operating in the mining or energy sectors are thus receiving more attention from consumers, investors and regulators. For Tagesson et al. (2009), the industrial sector influences the level and the quality of extra-financial reporting. According to them, companies providing consumer goods would provide more information than companies in other sectors. Ahmed and Zéghal (1987) reported that companies operating in highly regulated and public-sensitive sectors were distributing more nonfinancial information and subject to public attention spread more extra- financial information. Many researches in accountability (Adams et al., 1998; Gray et al., 1995) confirm that the membership activity sector influences the extent and content of disclosed social and environmental information. Companies belonging to sectors whose processes manufacturing products have a negative impact on the environment disclose much more information than companies from other activity sectors.

In addition, some controversial sectors are excluded from socially responsible investment funds through negative screenings in the assets selection. In fact, public enterprises were created between

others, to occupy sensitive or dangerous sectors (economic monopolies, taxes or monopsies), to respond to market failures (reduce externalities, reduce inequalities). Public companies find themselves in control of industrial sectors whose socials (public health) or environmental (pollution) aspects would not be considered if the market was not controlled. It would be relevant to understand the influence of the sector on the CSR strategy of Crown corporations operating in different industrial sectors.

5.2.2 Individual factors

Wood (199la) states that social responsibilities also include individual responsibilities. These responsibilities correspond to what Carroll (1979b) described as "discretionary responsibilities". The manager is a moral actor who has managerial leeway to guide the CSR strategy of his organization (Wood, 1991a, p. 699). The engagement in CSR strategies therefore depends on the ethical leadership of managers. Weaver et al (1999) have emphasized the influence of this leadership on the adoption of ethical programs and on their scope. Drumwright (1994) reports that senior management support for social and environmental causes positively influences

corporate citizenship of the organization.

Thus, leaders establish the ethical standards of their organization as shown by Reidenbach and Robin (1991), according to a continuum ranging from immorality to strategic ethic. Managerial discretion therefore makes it possible to establish some standards and ethical practices and the expression of the manager personal values. However, it is

important to distinguish between the individual, organizational or social origin of the managers values. However, as noted by Hemingway and Maclagan (2004, p.40), this distinction is subtle.

6. Conclusion

The current crisis, the recession, as well as the race for profit that results in the collapse of global finance, are prompting companies to rebuild a new system more humane. It is in this sense that ethics and morality as values related to social responsibility should, in particular, be implemented concretely in a context of good governance. In fact, corporate governance is a framework conducive to the development and evolution of behaviors, especially those of managers, because it pushes the company to be a social, economic and environmental responsible agent that respects and contributes to the development of responsible behavior rules.

In fact, when CSR is integrated into the management system, it merges with the corporate culture and is no longer a mere value defended by the manager, but an integral part of the company, thus, social commitment is part of the identity of this latter. Clearly, CSR acts as a factor of internal cohesion, promoting the emergence of a feeling of belonging to the company, and contributes to restoring the trust of its stakeholders through the sharing of knowledge which makes it possible to bring them together around a common socio-economic project.

However, CSR is an integral part of the company's image and its legitimacy, so conducting CSR actions through internal and external communication is essential to the approach. It is more a state of mind to evolve than standards to establish, in a search for a win-win relation, by questioning the possibilities to act.

In short, the CSR approach can make it possible to implement new regulations and better governance of the company, regardless the company's size, its sector of activity or its strategic objectives. Its advantage lies in the establishment of better management of company's economic activities, better structuring of relations with stakeholders, and better corporate governance which especially should include:

- The definition of an ethics formalized in a charter of the company;
- Putting in touch with the company's stakeholders in the management of the company: customers, suppliers, employees, local associations, territorial communities, civil society represented by NGOs;
- The Setting up of risk management programs;
- Increased surveillance of security principles;
- A monitoring, especially environmental, social, societal, and juridical;
- Knowledge management projects in support of innovation that also involve several types of economic agents: territorial public actors of the education and research (poles of competence);
- Quality assurance programs, with the implementation of the new standards;
- internal and external communication, through social and environmental balance sheets;

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