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*Business Society* 2010; 49; 216 originally published online Jan 30, 2008;
DOI: 10.1177/0007650307309434

The online version of this article can be found at:
http://bas.sagepub.com/cgi/content/abstract/49/2/216

Published by:
SAGE
http://www.sagepublications.com

On behalf of:

IABS

International Association for Business and Society

**Business & Society**
Volume 49 Number 2
June 2010 216-251

10.1177/0007650307309434
http://bas.sagepub.com
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http://online.sagepub.com

# Corporate Social Responsibility in Mexico and France

## Exploring the Role of Normative Institutions

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Scholarship on corporate social responsibility (CSR) shows both that the concept itself is interpreted in a multitude of different ways and that significant cross-cultural differences exist in the way that business approaches the question of social responsibility and ethics. Little comparative work, however, has yet been carried out that investigates the reasons behind such differences. The authors analyze the cases of Mexico and France by drawing on Enderle's practical, semantic, and theoretical dimensions of business ethics. The authors further integrate the concept of "normative institutions" to explore attitudes toward CSR and assess the likely future adoption of CSR practices in each country. The article concludes that despite similar institutional conditions in Mexico and France, the interplay of those institutions combined with the historical role of business and its relationship with society produces quite different articulations of CSR in each country. The article highlights the need for further studies that explore how institutions enable and constrain business' articulation of social responsibility.

***Keywords:*** *corporate social responsibility; comparative study; Mexico & France; business ethics; institutions*

The idea of corporate social responsibility (CSR) is not new. One can trace various expressions of business' concern for society in different cultural contexts several centuries back, and since the 1950s, formal writings on CSR have emerged, primarily in the United States, where a sizeable body of literature now exists on the topic but also in Europe (Aaronson, 2003; Ballet & De Bry, 2001; Carroll, 1999, pp. 268-269). During the last 20 years, however, CSR practices have been extensively promoted through national and cross-border networks and international organizations. Thus,

CSR may be seen as an example of what Sassen (2002) calls the "globalization of Western standards" resulting from the economic might of the United States and Europe (p. 99). Against this backdrop, it is tempting to speculate that CSR practices and articulations may both grow in importance and become more cross-culturally homogeneous as a result of globalization (see also Chapple & Moon, 2005).

Yet in practice, CSR is not a monolithic phenomenon, and scholarly literature is rich in discussions on how to define and measure CSR activities. Carroll describes this heterogeneity as "an eclectic field with loose boundaries . . . broadly rather than focused, multidisciplinary; wide breadth; brings in a wider range of literature; and interdisciplinary" (as cited in Garriga & Melé, 2004, p. 52). To clarify matters, scholars have attempted to classify various theoretical approaches to CSR, either in conceptual terms (Carroll, 1999) or by addressing areas related to CSR such as issues of management or corporate citizenship and so on (for an overview see Garriga & Melé, 2004). In turn, Garriga and Melé (2004, p. 52) propose to classify the various approaches to CSR from the perspective of how each theory considers the interaction between business and society. They distinguish four groups of theories according to whether they, when considering the relationship between business and society, focus on economics, politics, social integration, or ethics. The first group consists of instrumental theories that understand CSR as a mere means to the end of profits; the second is composed of political theories that focus on the social power of corporations and their responsibility in the political arena; the third group consists of integrative theories that argue that as business depends on society for its continuity and growth, business ought to integrate social demands in its strategy; and finally, a fourth group of ethical theories put forward social responsibilities as an ethical obligation above any other consideration (Garriga & Melé, 2004, pp. 52-53).

Moreover, not only is the concept of CSR heterogeneous but also the way in which the relationship between business and society is conceptualized that also seems to affect CSR in different contexts, even apparently similar ones such as the United States and Western Europe (Chapple & Moon, 2005, p. 418). Several scholars point to differences between Europe and the United States with regard to business ethics in general, although acknowledging that these are difficult to identify and that a multitude of views on business ethics exists on both sides of the Atlantic (Enderle, 1996; Guillén, Melé, & Murphy, 2002). For instance, in European countries, social responsibility is said to be typically understood as the integration of socially responsible practices into the very activities of business and wealth creation; in the United States, a

philanthropic model predominates whereby wealth is first created and then channeled through foundations into social causes (Montuschi, 2004). Moreover, scholars observe in the United States a clear normative orientation and practical focus on a personal level, whereas in Europe, such issues are dealt with on an organizational and social level rather than on the individual level (Enderle, 1996, p. 42). Notably too, even among countries with similar political and entrepreneurial cultures such as the United Kingdom and the United States, and despite a broad common ambition to promote CSR in both countries, the way in which this is done differs substantially. In the United Kingdom, CSR initiatives are endorsed by business, civil society, and policy makers in both the executive and legislative branches of government. In the United States, conversely, CSR initiatives are often unconnected, contradictory, and lacking in clear principles and commitment to long-term funding, with CSR issues typically resolved in the courts rather than through open debate in Congress and with the public (Aaronson, 2003). And if we compare the key drivers for CSR uptake in high-income Organization for Economic Cooperation and Development (OECD) countries and emerging markets, we find that regional patterns may be identified in the high-income countries and huge differences exist in CSR uptake between individual countries within emerging markets. Similarly, emerging markets are characterized by a substantial gap between companies that do a lot and those that do nothing, a gap that is perhaps only replicated among high-income countries such as the United States (Baskin, 2005).

Enderle (1996) also points to cultural differences in the extent and the ways in which concerns for business ethics are expressed. In the United States, it is a matter for stock holders, unlike in France and Germany where the driving force is business leaders, who rediscover in the discourse on social responsibility virtues reminiscent of core values in Rhenan capitalism and French Dirigisme (Albert, 2002; see also Wieland, 2005 for intra-European differences in approaches to corporate governance). In comparison to the United States, continental Europeans are said to be reluctant to speak about ethical questions in public, and there is a tendency to understate such issues (Enderle, 1996, p. 37). And while in the United States, business ethics is used to protect against corporate scandals, in continental Europe, ethics is considered a means to humanize business in the face of the increasing economization of society. *Economization* here refers to the concern that economic thinking and acting is penetrating and dominating ever more domains and that what is therefore required is a business ethic that does not exclusively aim to yield profit but is also concerned with society as a whole (Enderle, 1996, p. 41). Ballet and De Bry (2001) complicate the picture

further by adding that, unlike in the Anglo-Saxon literature, in certain Latin European countries such as France, one distinguishes *ethics* from *morals*. By morals is understood a list of universal values to be applied uniformly, whereas ethics is restricted to the way in which individuals enact their values in a specific context.

These differences have spurred scholarly interest in cross-cultural differences in CSR and business ethics of late. A key finding of this work is that despite some similar tendencies in approaches to CSR in Europe, the United States, Latin America, Asia, and Africa, important differences exist between and within countries, making it extremely difficult to generalize or to predict any significant degree of convergence (see Aaronson, 2003; Chapple & Moon, 2005; Demise, 2005; Kimber & Lipton, 2005; Priem & Shaffer, 2001; Rossouw, 2005; Ryan, 2005; Wieland, 2005; Zhuang, Thomas, & Miller, 2005). Comparative work on CSR is still rather scarce, however, and existing studies have tended to focus on outlining differences in business ethics and CSR systems rather than on the causes of those differences. Those who have tackled this complex issue (see, e.g., Aaronson, 2003; Chapple & Moon, 2005) have sought explanations for such differences in national cultural values, drawing on theories such as Hofstede's (Kimber & Lipton, 2005; Priem & Shaffer, 2001, p. 200; Zhuang et al., 2005); in countries' different business systems and stage of economic and social development (Chapple & Moon, 2005, p. 433 conclude, for instance, that differences in CSR are attributable to national factors other than a country's stage of development); legal systems; the historical roots of systems of government (e.g., French vs. Ango-American); and types of corporate governance (Kimber & Lipton, 2005; Ryan, 2005).

These antecedents lead us to hypothesize that CSR is interpreted differently according to institutional context. As such, CSR can be seen as an example of an underinvestigated dimension of globalization processes—namely, the translation of global trends, norms, and ideas into specific institutional contexts or, in Sassen's (2002) words "the institutional and locational embeddedness of globalisation" (p. 95). Yet as mentioned above, few cross-national studies have yet explored the impact of specific institutional contexts on the social construction of socially responsible corporate activities. In this regard, Campbell (2005) contends that recent institutional theories are useful for understanding how institutions beyond the market contribute to constraining and enabling corporate social activities. He argues convincingly that constraining and conducive institutional conditions, in particular normative institutions that shape cognitive frames, mind-sets, and worldviews, influence the likelihood of seeing firms engaging in socially responsible behavior.

Constraining factors include state regulation and self-regulation among firms, as well as nongovernmental organizations (NGOs) and an active press that all contribute to monitoring firm behavior in the sense of dissuading firms from doing harm. Among the conducive factors, he points to normative institutions that are expressed through employers' associations, business magazines, and chambers of commerce that all contribute to shaping what managers consider appropriate behavior (Campbell, 2005).

In the following, we address the question of how normative institutions affect CSR activities in two different cultural contexts. Following Campbell (2005), we consider that comparative cross-national studies are likely to prove particularly fruitful in exploring this question, because although normative institutions may ostensibly look quite similar from one country to another, in the interplay with other institutions and the socio-economic context in question they can produce quite different outcomes with regard to CSR uptake, appropriation, and expression. To substantiate this argument, we explore manifestations of CSR in two countries in which CSR norms have been introduced both through international organizations and networks and through foreign direct investment—namely, France and Mexico. There are several reasons behind this choice of countries. A first reason is the assumption that to explore the institutional impact on CSR, it is important to look at non-Anglo-Saxon institutional contexts. The notion of CSR can primarily be observed within Anglo-Saxon institutional contexts (Carroll, 1999) where private market actors have traditionally had a fairly positive image. This is quite the opposite in Mexico and France, where private market actors traditionally have suffered from a lack of public legitimacy. Second, other apparent institutional similarities can be noted, such as a secular state, a strong Catholic and Latin tradition, high public expectations of the state with regard to social welfare provision and conversely a minor role for business in that matter. Yet certain groups of business leaders in both countries share values that emanate from Catholic social doctrine. Third, significant differences may be observed in the two countries with regard to state regulation, the scope of the welfare state, and socioeconomic conditions, thus offering examples of how CSR activities are expressed in a European country with a strong welfare state and a country with a weak welfare state on the American continent, respectively. Thus, to sum up, the Mexican–French comparison is likely to indicate, first, how CSR is constructed in institutional contexts in which business does not enjoy a great degree of prior legitimacy and second, the comparison will illustrate differences that are likely to stem from the interplay between institutions in different socioeconomic situations.

We structure our comparative analysis around the three dimensions of CSR that Enderle (1996) recommends for cross-national comparisons of business ethics: the practical, the semantic, and the theoretical where our focus is on institutions and particularly, following Campbell (2005), on normative institutions that have been little studied in comparative analyses of CSR. The practical dimension has to do with the actual degree to which business acts ethically in a given context, the semantic dimension relates to how ethics (CSR in this case) is spoken about, and the theoretical dimension concerns how CSR is conceptualized. The practical dimension is dealt here by looking at the level of CSR activities in each country, using indicators such as UN Global Compact (UNGC) membership and the presence of important CSR NGOs and other advocacy groups. Our analysis of the semantic dimension focuses on the discourse of two business associations heavily committed to the principles of social justice. We do this because it is through their discourse that private market actors translate and give meaning to the notion of CSR, which we see as a signifier that private market actors fill out and to which they give meaning in their respective institutional contexts. As our interest is in the importance of institutional contexts, our focus is on the discourse of business associations rather than on that of individual business leaders and their companies; otherwise, it would be difficult to distinguish between institutional conditions and those related to individual companies and which are likely to have an impact on socially responsible corporate behavior, such as a company's life cycle, its CEO, its company culture, its financial performance and competitive environment, and so on (Boasson & Wilson, 2002; Campbell, 2005, p. 9). In each national context, our choice of association has been guided by the assumption that it would be most illustrative to look at employers' associations that can be described as being in the forefront with regard to business' concern for society. In Mexico, we have picked the Unión Social de Empresarios Mexicanos—Social Union of Businessmen in Mexico (USEM), founded in 1956, which is a key forum for discussions of social questions among business people. In France, we will focus on the Centre des Jeunes Dirigeants—Young Business Leaders Organisation (CJD), an NGO of business leaders founded in 1938 that can be described as a pioneer with regard to discussions and proposals on ethical issues (Ballet & De Bry, 2001). Both organizations aim to promote socially responsible activities and are therefore places where CSR-related discourses are likely to emanate to the rest of society. It should be noted that the social engagement of both organizations predates current CSR trends and springs explicitly or implicitly from the Catholic social tradition. Our analysis will build on documents published by the two associations and

within which they present and promote their visions of the socially responsible company. Regarding the theoretical dimension, we analyze institutional antecedents and contemporary factors that constrain or are conducive to CSR in each country, including public opinion, the Catholic Church, and the role of the state and of business in social welfare.

Our argument will be structured in the following way. The cases of France and Mexico will be analyzed in two separate parts, each of which contains a brief overview of CSR activities, a description of the rhetoric of the employers' associations, and an outline of institutional characteristics thought to constrain and enable social responsibility activities. Finally, we compare how the notion of social responsibility is translated by the two associations in France and Mexico.

# Mexico

## Current CSR Activities

Currently, levels of CSR activities in Latin America as a whole are considerably lower than in the United States and Canada and are also very unevenly dispersed, with a few countries and mainly large companies claiming the lion's share of CSR activity (Haslam, 2004, p. 3; Inter-American Development Bank [IADB], 2005). No consistent clear association has yet been made between CSR and competitiveness in Latin America, and there is still considerable skepticism about the concept (Peinado-Vara, 2004, p. 3). Analysts observe that philanthropy, not CSR, remains the key reference for companies when it comes to the contribution of business to social welfare (Haslam, 2004; IADB, 2005). Studies have also found that forces pushing for CSR in Latin America tend to derive from abroad: particularly international NGOs, multilateral institutions, and multinational headquarters rather than from local initiatives by businessmen, governments, or civil society organizations (Haslam, 2004, as cited in Peinado-Vara, 2004, p. 4).

In Mexico, coordinated business involvement in social welfare is still comparatively scarce even compared with other Latin American countries (Cardozo Brum, 2003, p. 5), as indeed is the total contribution to welfare by nonprofit organizations in Mexico, where the size of the sector is significantly below average (Centro Mexicano para la Filantropía—Mexican Center for Philanthropy [CEMEFI], n.d.a, p. 5; Verduzco, List, & Salamon, n.d., p. 9). In this connection, it is notable that donations from philanthropic organizations constitute only a very small percentage of funding for nonprofit organizations that finance their activities principally through services that they provide. The concept of philanthropy itself remains

vaguely defined in Mexico, and research into social initiatives by business is still scarce, making data hard to come by (CEMEFI, n.d.a, p. 2, 8; CEMEFI/InstitutoTecnológico y de Estudios Superiores de Monterrey—Monterrey Institute of Technology and Higher Education [ITESM], 1999, p. 2; Fernández & Villalobos, n.d., p. 6; Lara, 2000).

Regarding international efforts to promote CSR in Mexico: As an OECD member, the Mexican government is obliged to promote the implementation of the OECD's guidelines for multinational enterprises through government offices called National Contact Points. The UNGC, ratified on June 9, 2005, by Mexico's private sector umbrella organization, the Consejo Coordinador Empresarial, is another example of international CSR advocacy that aims to enlist a wide range of national organizations in its network of nearly 2,000 companies and other stakeholders currently operating in more than 70 countries. At the time of finalizing this article in May 2007, a total of 150 Mexican companies had signed the UNGC, the vast majority in 2006 or after (UNGC, 2007). Corporate responsibility (CR) reporting, however, is still in its infancy compared with for example, France (see below) with only around 1% of Mexican companies producing CR reports (KPMG International, 2005). Other international CSR initiatives with an impact on Mexico include the annual Inter-American Conferences on CSR organized by the IADB (http://www.csramericas.org). Here, a steering committee bringing together various partners, including government representatives, multilateral agencies, private enterprises and foundations, and business networks and associations provides advice and guidance for each conference.

A number of NGOs are also working hard to promote CSR in Mexico. These include the CEMEFI that promotes CSR activities among firms and gives a yearly award to Mexico's most socially responsible companies. CEMEFI defines a socially responsible company as

> one that bases its vision and social commitment on policies and programs that benefit business and have a positive impact on the communities in which it operates that goes beyond its obligations to the community and the latter's expectations of it.[1] (www.cemefi.org)

In 2003, CEMEFI integrated the UNGC principles into its evaluation of CSR initiatives in Mexico (www.cemefi.org), and it has extensive links with other organizations and networks advocating CSR in Latin America. It also works closely with the prestigious business school, ITESM, on which it bestowed its yearly award in 2005. ITESM has collaborated with CEMEFI in producing academic analyses of the status of CSR in Mexico (see, e.g.,

CEMEFI/ITESM, 1999); it also plays an important role in promoting awareness about CSR in Mexico through graduate teaching programs and other initiatives.

AliaRSE is another Mexican nongovernmental networked organization promoting and coordinating CSR initiatives. Its members include seven Mexican employers' associations plus CEMEFI. AliaRSE's goals are to develop ways of implementing CSR and to disseminate information about it; to define indicators and develop impact assessment methodologies in business and society; to contribute to the institutional strengthening of AliaRSE's members in terms of CSR; to define the CSR contributions of each member organization and to provide a forum where organizations can exchange experiences; and to identify public and private partners with whom to collaborate in projects to address the problems of poverty, environmental degradation, human rights, and welfare in general (http://www.cce.org.mx/CCE/ALIARSE/). Its members include business and employers' associations and networks, as well as NGOs; it is a member of Empresa, a hemispheric network based in Chile that works to promote CSR activities.

## Discourse of USEM

The USEM is a voluntary association of business leaders that has existed since 1957, many of whom have been leaders of Mexico's leading business organizations (Puga, 1993). USEM disseminates its ideas through its quarterly magazine, *Revista USEM*, where prominent businesspeople contribute articles. In this respect, it represents an important source of opinion and functions as a key mouthpiece in Mexico for businesspeople concerned with social matters and business ethics. The publication refers to itself as "a magazine of ethics and social thought for businesspeople"; whose aim is "to contribute to shape the social solidarity conscience of businesspeople and leaders, politicians and government officials, and shapers of public opinion and academics, and to give them tools to help them make ethical decisions about social questions" ("Visión USEM," 2005, pp. 4-5). USEM has three main founding aims: (a) to disseminate the principles of Christian social doctrine in contemporary economic life, (b) to promote a professional identity among the business community that enables the practical application of the principles of Catholic social doctrine, and (c) to shape the conduct of businesspeople so as to have as much social impact as possible ("Antecedentes de USEM," *Revista USEM*, 2005, p. 5). USEM offers courses and social training programs to businessmen, carries out diagnoses of social problems with a view to proposing business activities to alleviate

them, and organizes study groups and seminars on business and social affairs. USEM has links to other Mexican organizations inspired by Catholic social doctrine, such as Instituto Mexicano de Doctrina Social Cristiana and the much larger Confederación Patronal de la República Mexicana—Mexican Employers' Confederation (COPARMEX). The organization has an explicit twofold pedagogical and evangelizing objective: To educate about and disseminate Catholic social doctrine among the business community, "we seek the diffusion and penetration of [our] ideology among all the sectors within our reach" (Christlieb, 2005, p. 17). USEM is affiliated to the CEMEFI.

USEM describes itself on its home page as "a voluntary association of business leaders who since 1957 have been convinced of the need for our own professional and moral development so that we can promote human values in business and society" (http://www.usem.org.mx/). The organization has an explicit "educational vocation" with regard to businesspeople in Mexico that, it declares, has resulted in the fact that "after contact with USEM [many] have ended up practicing and preaching the Gospel" (Ávila Ortega, 2005, p. 6). In commemoration of its 36th anniversary a few months ago, *Revista USEM* published a collection of classic articles from the magazine's past written by leading Mexican business figures that were chosen to reflect the essence of debates on the "social question." These, together with information from USEM's Web page, form the empirical basis of the following discussion of key themes running through USEM's discourse.

A main theme is the intertwining of economic activity and social welfare that is depicted as self-evident:

> The old claim that the economic was a realm apart, with its own special laws, has disappeared. Today we know that the social is intimately linked to the economic. The social consequences of economic activities are clear, and sooner or later, they become political. (Servitje, 2005a, p. 3)

The raison d'être and legitimacy of business is conceptualized as deriving from the needs of society: "Any investment that is not prepared to show solidarity towards the community where it is located and from which it sprang, verges on improper behavior and plundering." And just as society provides business with its means for existence, so is it the duty of business to fulfill those needs:

> It would be to deny the very nature of business to put men in the service of production, and not production at the service of men. Society asks firms to be efficient for the common good, in other words, for its own good. (Basagoiti, 2005, pp. 18-21)

This rule of thumb applies however extravagant those needs may be, "No profit can be excessive as long as it has been made according to the postulates of moral and social justice" (Basagoiti, 2005). Linked to this, another key emphasis is business activities as a form of service to the community. In an article by Lorenzo Servitje Sendra, CEO of the successful baked goods multinational, Grupo Bimbo, the economic aim of business is stated as "to serve the general public"; the firm is described as "the joining of forces and resources of many people . . . to serve society and themselves" (Servitje, 2005b, p. 12). USEM refers to business as an "instrument of service" (Christlieb, 2005, p. 17), whose nature is "to serve and be subordinate to society" and which must, therefore, necessarily "submit to society's mandates and demands" (Basagoiti, 2005, p. 20).

The magazine contains periodical philosophical discussions about wealth and the right to private property in relation to Christian teachings. Private property is referred to as a "natural right" and a basic human freedom on condition that "it remains on a human scale that allows one to satisfy the real needs of one's individual and family life, but that does not place a burden on the spirit, or trouble the heart" (Sánchez Navarro, 2005, p. 29). Thus, by highlighting that Catholic social doctrine permits private property and wealth as long as these are generated through responding to social needs, contradictions are resolved between the accumulation of wealth and the social conscience required for the purposes of personal salvation.

A related theme is Catholic social doctrine seen as a call for action rather than just a theoretical belief or statement of principle. The need for such action is related to the final judgment: "The road to hell is paved with good intentions; remember that the rich Epulon was condemned not for his wealth but for ignoring poor Lazarus" (López Valdivia, 2005, pp. 9-10). This need for action is explicitly linked to the current situation and recent changes in Latin America generally and Mexico specifically, particularly high rates of inequality, poverty, and unemployment, to which proper business is seen as a viable solution. This approach is taken so far in one article as to attribute social ills on a societal scale to the ills of business: "The social macrocosmos is but the cumulative result of the problems that exist in the business microcosmos"—leading to the claim that large-scale social transformation can only arise from all the small-scale efforts of the business community (Basagoiti, 2005, p. 20).

To summarize, it appears that in terms of the duties of business vis-à-vis society, emphasis is on the need to protect and further the common good through business activities (e.g., protecting the environment and providing employment). Because business is seen as resulting from social needs, it is

likewise also duty bound to serve those needs. At the same time, both the material and spiritual benefits of doing business in a socially responsible manner are seen as legitimately accruing to the individual and his or her close environment. These principles are more explicitly expressed in USEM's 10 "*Norms for the Behaviour of Businesspeople*," written in 1956 in conjunction with the founding of USEM. These include "Ensuring that the firm always acts in the interests of the common good and fulfils its duty to society" (Norm 8); and "Comply with the duties of the profession not only for human motives but also because that is the vehicle which God has offered you for your sanctification" (Norm 10). So although businesspeople are urged to obey moral strictures in serving their communities, as long as they do this in a responsible manner, they are free to reap the benefits of their actions as individuals with a clear conscience.

## Normative Institutions

In Mexico, responsibility for social welfare has traditionally been seen as the realm of the church, the Spanish Crown, and after independence, the state. Mexico has a philanthropic tradition that stretches back to precolonial times (CEMEFI, n.d.a, p. 3), but its more recent development can be roughly divided into three main phases. The first spans from the initial years of colonization until the mid-19th century, a period when the Catholic Church was the institution predominantly assumed responsibility for social welfare, particularly schools, health care institutions, and food delivery systems, with funding contributions from the Spanish Crown and wealthy Spaniards (CEMEFI, n.d.b, p. 4; Verduzco et al., n.d., p. 9). Social inequality was thought to be divinely preordained (CEMEFI, n.d.b, p. 5), so that philanthropic activities during this period aimed principally to "create spaces where Catholics could exercise their Christian charity" and thus secure their own salvation and create an association between Christian ethics and social welfare that lauded the action of charity per se rather than its result (CEMEFI, n.d.b, p. 4). The church discouraged the establishment of autonomous secular welfare initiatives during this period (Verduzco et al., n.d., p. 9).

The church's welfare function waned, however, as the liberal faction in Mexican politics began to gain ascendancy in the 1850s, instigating a secularization process that intentionally sought to limit the power, influence, and wealth of the church in society. The Reformation laws of 1857 to 1860 separated the church from the state, expropriated church assets, prohibited religious instruction in schools, and although recognizing that religious organizations existed in Mexico, accorded them no legal rights or recognition

(CEMEFI, n.d.b, p. 4; Verduzco et al., n.d., p. 9). These events marked the incipient secularization of politics and culture, the strengthening of the state, and the withdrawal of the church from political life. Religious belief was increasingly designated a private matter of individuals, and its practice and expression were consigned to the private sphere (CEMEFI, n.d.b, p. 5). During this period, many philanthropic institutions run by the church were taken over by the state, which administered them through a Public Welfare Funds Directorate (CEMEFI, n.d.b, p. 5), spelling the separation of public and private welfare in Mexico (CEMEFI, n.d.b, p. 5). In conjunction with these developments, the positivist thinking that characterized this period began to redefine the meaning of charity and welfare. Rather than charitable actions being viewed as a path to salvation per se with no particular emphasis on achieving results, charity for the positivists was results oriented, and aimed at eliminating the conditions that led to poverty (CEMEFI, n.d.b, p. 6).

After the Mexican Revolution, the 1917 Constitution enshrined the right to social welfare in the form of health, education, and housing, and the number of private volunteers fell dramatically (CEMEFI, n.d.b, p. 6). During this period, the church limited its social welfare initiatives to the traditional orphanages, asylums, hospitals, and schools (CEMEFI, n.d.b, p. 6). During the prosperous years of the so-called Mexican miracle from 1940 to 1965, the ruling Institutional Revolutionary Party extended welfare provision, particularly health and social protection. Thus, the state took care of public welfare, whereas the church was the realm of private charitable initiatives, leaving business with no obvious role or obligations in this regard. Successive governments professed universalist welfare ambitions, and the state regarded itself and was regarded as the key welfare institution despite the fact that resources have never been sufficient to administer any such comprehensive social welfare system, and social protection for those not formally employed has been minimal. This notwithstanding, expectations of the government's welfare role are still high in Mexico. A recent *Latinobarómetro* (2004, p. 16) public opinion poll in Latin America found that the majority of the public still expects the state to be responsible for social welfare, rather than other societal institutions.

Because of this predominance of first the church and then the state in social protection, welfare initiatives by civil society including the business sector have, until recently, been scarce in Mexico (CEMEFI, n.d.b, p. 6). From the 1960s onward, however, social inequalities worsened under the prevailing development model triggering a process of diversification of welfare initiatives intended to promote development among marginal rural and urban groups. These were organized by students, Christian businessmen,

and progressive sectors of the Catholic Church (CEMEFI, n.d.b, p. 7; Fernández & Villalobos, n.d., p. 4). Businesspeople supported the initiatives in an effort to counter the state's paternalist approach to welfare and the poor, whereas the church was experiencing changes at this time as a result of the emergent liberation theology movement that reinterpreted the Christian faith through the eyes of the poor and took a critical approach toward them (Berryman, 1989, p. 11; CEMEFI, n.d.b, p. 7). Since the mid-1980s, state reforms coupled with the ongoing democratization process and the mobilization occasioned by the 1985 earthquake in Mexico City have all contributed to increased social welfare activity by civil society organizations and lower levels of government (Fernández & Villalobos, n.d., p. 5; Sottoli, 2000, p. 43; Verduzco et al., n.d., p. 10). As in the rest of Latin America, during this period, the Mexican government, following a neoliberal political logic, refocused welfare provision from its former universalist approach toward compensatory programs targeted at the very poorest groups and often subject to conditionalities such as participation in certain activities such as health checks and ensuring children's school attendance (Cardozo Brum, 2003, p. 7; Gilbert, 1997; Martin, 1998; Mesa-Lago, 2000; Sottoli, 2000). These programs, however, left large swathes of the poor population who do not qualify for targeted assistance unattended.

In this context, philanthropy began to constitute an important alternative social protection and redistribution mechanism (CEMEFI, n.d.a). In addition to the heightened participation by civil society in social welfare provision, this period has been characterized by a more institutionalized presence of the business sector in philanthropic activities through foundations linked to large firms or prominent businesspeople (Butcher García-Colín, 2001, p. 102). A number of important philanthropic institutions were established during this period to tackle new social problems, such as environmental and human rights protection, with private foundations such as the Miguel Alemán Foundation, the Mexican Health Foundation, the Environment Education Foundation, and the Televisa, Banamex, and Bancomer foundations playing a major role. Since the 1990s, the tendency has been for foundations to gradually replace individual philanthropic gestures by prominent businesspeople. This development has been attributed to the issuing of shares by companies that means that increasingly decisions are taken by boards of directors rather than individual company directors (CEMEFI, n.d.b, p. 8; Lara, 2000). New organizations such as CEMEFI have begun to emerge whose aim is to promote organized philanthropic activities and to foster the adoption of CSR norms and activities in Mexican companies (Verduzco et al., p. 15; see also Lara, 2000, pp. 7-8 for details

of other organizations and initiatives). Several Mexican business associations and companies, known for their long-standing commitment to social welfare, have also adopted CSR discourse. Business associations include COPARMEX and USEM, both of which base their social commitment on Christian doctrine. Prominent companies known for their social commitment include Grupo Bimbo, a multinational foods conglomerate with a code of ethics based on Catholic doctrine; TELMEX, the Mexican national telecommunications company; and Cemex, a cement multinational.

As outlined above, however, despite these developments, corporate involvement in social welfare remains scanty on the whole. First, businesses that do contribute to charitable ventures in some way have tended to favor ad hoc charitable donations, often carried out under the auspices of for example, the Rotary Club, over systematic institutionalized welfare initiatives organized through the corporation itself. Some scholars have posited that this tendency has its roots in the paternalism of both state and church since colonial times, as described above, which has caused voluntary social welfare initiatives to be been seen in terms of charity and assistentialism terms rather than in terms of the need for a coherent and systematic form of welfare provision (Butcher García-Colín, 2001, p. 108). CEMEFI observes as follows:

> There is not a philanthropic culture, with some exceptions, within businesses and corporations even though many businessmen take part in charity efforts and make donations to many philanthropic institutions. Bear in mind that philanthropy is associated with a religious duty and does not pertain to businesses. (CEMEFI, n.d.b, p. 10)

Within this perspective, social initiatives by businesspeople are seen as pertaining to the realm of private religious conviction, not something to be exercised through one's public activities at work. Some scholars argue, moreover, that the business sector has itself assumed a paternalistic approach toward its social role that may have stymied the evolution of philanthropy into a more systematic application of CSR norms (Lara, 2000; Peinado-Vara, 2004, p. 2). These observations would appear to fit the overall pattern of social welfare activities by businesspeople—with the exception that some of the organizations that have traditionally advocated a social consciousness for the business community, such as COPARMEX and USEM, are inspired by Catholic social doctrine that explicitly urges adherents to exercise their Christian charity through their professional activities (see above). Other factors, outlined below, also play an important role in deterring the growth of such initiatives.

Another relevant normative institution with respect to CSR is public opinion and expectations regarding the business community. Public awareness of the idea of corporate citizenship in Mexico has been assessed as low to medium (Aaronson & Reeves, 2004 as cited in Haslam, 2004, p. 4), despite the fact that along with Chile, Argentina, and Brazil, Mexico is one of the four Latin American countries doing most to promote CSR (Haslam, 2004, p. 3). Moreover, the latest *Latinobarómetro* public opinion poll shows that although 73% of the population thought that the market economy was essential for national development (*Latinobarómetro*, 2005, p. 65), at the same time, a mere 23% of the population declared themselves satisfied with the way that the market economy functions, and only 38% were satisfied with the results of the privatization of public companies (*Latinobarómetro*, 2005, pp. 64, 70). Scholars have noted skepticism among some sectors about business as a potentially positive social force, attributing this to both its low profile in politics and social affairs and its reactionary image during much of the 20th century (Tirado, 1998). Business' public image has also suffered in a different way recently because of the increasing convergence of business interests with the unpopular neoliberal economic model pursued by Mexican governments since the 1980s. This has been a focus for recent massive popular opposition that is hostile to the national business community, whose interests are seen to converge with those of transnational financial elites (Canclini, 1999, p. 22; Puga, 1993). Indignation at the poverty and social exclusion seen as resulting from the neoliberal economic model has found increasing expression in such popular protests, of which the Zapatista movement in Chiapas is the best known. This dissatisfaction and the mobilizations it has occasioned have articulated what has been seen as a growing disjuncture between the interests of the economic and political elites and the majority of the population (Canclini, 1999, p. 22). However, this image has improved slightly since the 1980s, as the business sector has become more dynamic and active in public debates, politics, and social affairs (Puga, 1993; Silva & Durand, 1998). Today, the private sector in Mexico is seen as more trustworthy than political institutions, and this trust is increasing from year to year (Consulta, 2004; *Latinobarómetro*, 2004). But ill feeling still remains, as a recent newspaper article pointed out, the majority of Mexican society "labors under the false idea that anyone who runs a business is doing nothing but exploiting their workers and cheating their customers, or at least trying to secure maximum profit in exchange for minimum effort" (Calderón, 2002).

Regarding the role of state regulation in constraining or enabling CSR: First, businesspeople wishing to make a social contribution through foundations

or initiatives are faced with the absence of tax exemptions for philanthropic institutions (CEMEFI, n.d.b, p. 10). Corruption, coupled with poor law enforcement, especially at local level has also arguably been a disincentive to responsible corporate behavior, with few corporate governance controls compared with most countries (OECD, 2003; Ryan, 2005, p. 48). Although environmental certification and environmentally friendly production processes have been boosted by Mexico's North American Free Trade Agreement and OECD membership, many companies have merely relocated to regions where environmental regulation is lax. As one recent commentator summed up, "With the exception of individual firms that comply with national and international environmental and social standards, the norm is that companies are interested in cheap labor and a soft normative framework" (Barkin, 2003 as cited in Peinado-Vara, 2004, p. 5). The lack of any specific legislation governing nonprofit institutions may also have contributed to mistrust, with businesses fearing that they may merely be a "front" for money laundering and the like (CEMEFI/ITESM, 1999, p. 14; CEMEFI, n.d.b, p. 10).

Socioeconomic factors also play an important role in constraining the development of CSR activities in Mexico. The limited economic resources of many Mexican businesses prevent them from engaging in any form of social welfare activities. The Mexican economy has both a large informal sector (International Labour Organization, 2002) and is composed of around 97% small and medium companies whom, studies show, are far less likely to engage in socially oriented activities than larger firms, and when they do, their activities are erratic and not integrated into the firm's core activities (www.gestiopolis.com/dirgp/emp/pymes.htm; IADB/IKEI Research and Consultancy, 2005). Larger firms suffer from similar economic constraints: In a survey of 500 major Mexican firms, 50% claimed that they did not give donations because of economic incapacity (CEMEFI/ITESM, 1999, p. 3). As one businessman put it, "It's us that need help!" (CEMEFI/ITESM, 1999). Not surprisingly, therefore, those firms that do engage in more systematic CSR activities tend to be large, successful ones that are typically multinationals themselves. A glance at the type of companies affiliated to the CEMEFI CSR program confirms this: Most are national subsidiaries of foreign multinationals or Mexican multinationals. One might therefore speculate that their greater engagement with CSR is closely linked to their economic capacity and/or the influence of their headquarters in the case of foreign MNCs, rather than a reflection of tendencies among Mexican businesses across the board (Cardozo Brum, 2003, p. 5). Furthermore, deterrents are crime and corruption: Mexico is plagued by kidnappings, protection rackets, and robberies of

business premises and transport such as lorries, which harm businesses and force them to spend prolifically on private security.

# France

## Current CSR Activities

In comparison with Mexico, French companies appear more active within the field of social responsibility. For example, in early 2000, three of the principal reporting agencies (Advanced Sustainable Performance Indices, FTSE4Good Index Series [owned by Financial Times and the London Stock Exchange], and Dow Jones Sustainability Indexes) evaluated that four out of five companies registered on the French stock market list CAC 40 were acting socially responsibly (Albert, 2002). Other indicators are that 373 French companies participate in the UNGC (UNGC, 2007), and France ranks Number 4 in the world on the global report list of country corporate reporting with external assurance, with large increases in reporting among French companies since 2002 (KPMG International, 2005). A number of companies are particularly active, such as for example, Lafarge whose CEO, Bertrand Collomb, was the only important French business leader to attend the Rio Janeiro conference on durable development in 1992. Lafarge was also among the first French companies that engaged in the global CR reporting initiative. Moreover, within France, the first extrafinancial reporting agency emerged in 1997 (Agence de rating environnemental et social des enterprises) and in 2004, the number of agencies had grown to three (Les acteurs de la notation [Index agencies], 2004; Rollot, 2003a). Reporting activities have been encouraged by the New Law on Economic Regulation (NRE), applicable in 2003, that obliges companies registered on the stock market in Paris (around 950) to include reporting on social and environmental impacts of their activities in their annual report (Mécénat à la française [Editorial], 2004).

Parallel with CSR activities, corporate philanthropy (*mécénat*) has increased, though it remains less widespread than elsewhere in Western countries. One reason is that corporate philanthropy is a fairly recent phenomenon in France that some date back only to the end of the 1970s, when the main organization on corporate philanthropy, Association pour le développement du mécénat industriel et commercial—ADMICAL, was founded. Today, large as well as small and medium sized companies engage in corporate philanthropy and the government has tried, through legislation (tax exemption), to encourage and facilitate corporate philanthropy.

The French relative delay with regard to corporate philanthropy is explained by the traditionally stronger presence of the state, which, on the other hand, has made French corporate philanthropy innovative in the sense of intervening in areas with which the state has difficulty dealing. This is precisely what the role of corporate philanthropy should be according to ADMICAL. In addition, according to ADMICAL, corporate philanthropy is considered to be an innovative instrument for a company's external and internal communication that contributes to constructing its image and identity (Clarisse, 1998). This is what the literature defines as strategic philanthropy in the sense that corporate giving to nonbusiness community issues aims to benefit a firm's strategic position and thereby also its bottom line (Saiia, Carroll, & Buchholtz, 2003, p. 170). Indeed, French companies seem to adopt a commercial orientation to corporate philanthropy, according to a comparative quantitative study of United Kingdom, Germany, and France (Bennett, 1998). Bennett (1998) concludes that French business considers corporate philanthropy to be part of business communication and a fruitful way of improving the image of a company. A survey among 100 French companies that had made donations in the previous year revealed that in a majority of the companies, responsibility for corporate philanthropy lies with either the marketing or public relations departments (68%), and corporate philanthropy was reported to be an important factor in marketing planning by 77% (Bennett, 1998, p. 466). Moreover, 42% engaged external advisers to select the projects that would be supported and final decisions on donation were made in the head offices (76%) allowing for a more coherent integration with public relations strategy in general (Bennett, 1998, pp. 466-467, 473).

Nevertheless, the above should not erroneously lead to think that social responsibility activities have been integrated without difficulties and that all French business leaders endorse these. For example, in 1997, adhesion to the global reporting initiative was delayed by resistance among the main employers' association, the Mouvement des Entreprises de France—French Confederation of Business Enterprises (MEDEF); only in 2002, did it propose an action plan for its members (Brodhag, 2004). And even when presenting a durable development strategy for small and medium sized companies, the MEDEF remained reticent, pointing out a number of disadvantages such as becoming the object of closer public scrutiny or creating internal tensions among personnel. Another example is that the first result of the application of the NRE in 2003 was not satisfying. A majority of the companies concerned did not comply fully with the law (Rahib & Pavan, 2004). Reasons given for the weak mobilization were the lack of

sanctions, technical difficulties, and costs related to the first exercise (*La lettre de l'économie responsible*, 2003, p. 2; Rahib & Pavan, 2004), but also the fact that financial directors considered that the required information was of no interest for shareholders (Rollot, 2003b). Indifference among employers can also be observed with regard to corporate philanthropy, according to ADMICAL (www.admical.org).

Nor among scholars has the discourse on CSR and business ethics been met with enthusiasm. Quite the contrary, a widespread view has been that the more a company speaks about ethics the less ethically it acts, and vice versa (Ballet & De Bry, 2001). Moreover, business ethics has been considered a simple instrument to improve the bad reputation that business suffers from in general and that business per definition is not socially responsible. This opinion can be found in the French newspaper *Le Monde* that comments in an article on the social responsibility of companies that as capitalism is based on profit making, one cannot expect companies to be socially responsible (Jeurissen, 2003).

According to a European survey from 2000, made by Market and Opinion Research International (MORI), this view does correspond to the expectations of the French public. Companies should have social responsibilities and their attention to social responsibility is important for the way in which the French public judges them. The French public do not appear to be much more critical than the European average, as only 2% more in France (60%) is said to agree with statement that "Industry and commerce do not pay enough attention to their social responsibilities." Conversely, only 9% in France disagree with the statement that was below the 16% European average (MORI, 2000, p. 2). However, whereas two thirds declare that a company's CSR engagement is important when deciding to buy its products, only a third actually behave accordingly in their purchasing decisions. Moreover, less than a third would describe themselves as ethical consumers and less than 1 in 10 has actively sought information on ethical activities (MORI, 2000, pp. 3-4).

Additional particularities of French consumers emerge in a cross-Atlantic comparison with American consumers carried out by Maignan and Ferrelle (2003). Based on the definition of social responsibility as being constituted by economic, legal, ethical, and philanthropic aspects, this analysis raised the question of which of these four aspects consumers believed to be the most important. French consumers, like their German counterparts, "viewed economic achievements as only secondary" (Maignan & Ferrelle, 2003, p. 15). Their findings suggested that French and German consumers are mostly concerned about businesses conforming to social norms, not

about businesses achieving high levels of economic performance. This indicates that businesses are expected to actively contribute to the welfare of society in both European nations (Maignan & Ferrelle, 2003, p. 16).

## Discourse of the CJD

The above-mentioned reticence toward current CSR trends among business as well as the general public raises the question of from where such ideas emanate and how they are promoted within the French institutional context. In the early 1990s, ideas of the social responsibility business emerged from several sides. A pioneer appears to have been the CJD that in 1992 launched its charter for the "Business as Citizen" (*entreprise citoyenne*), a term that has imposed itself as a reference point when debating the social responsibility of business. Also, in 1992, the news magazine *Le Nouvel Observateur* launched the "Manifesto for Employment" that was signed by a number of companies, an initiative that developed into the manifesto "Companies Against Exclusion" within the framework of J. Delors' Club of Reflexion and the Catholic Employers' Association (Centre français du patronat chrétien). Subsequently, in 1995, this manifesto became European. The main employers' organization, Conseil national du patronat français—National Council of French Employers (today the MEDEF) followed, in 1994, with a statement on "Business Citizenship" (*Mission citoyenneté de l'entreprise*) without, however, fully endorsing the sense of the concept of citizenship as originally defined by the CJD (Ballet & De Bry, 2001, pp. 121-134).

The CJD was founded in 1938 by a group of business leaders who were part of the Catholic movement. Yet though originally inspired by the Catholic social doctrine, the organization declared itself secular right from the beginning. Thus, one finds no reference to religious belief or any political standpoints. Its founders were driven by a moral indignation with regard to the way in which the established employers' associations had refused to engage in a social dialogue with workers during the strikes that followed the arrival of the first Socialist government in 1936. Since 1938, the CJD has, in the words of its founders, worked to put the economy at the service of mankind (*mettre l'économie au service de l'homme*). This wording illustrates that the responsibility of a company is not only limited to creating value for the good of its owner but also it should be for the good of mankind in general—that is, society. In a manifesto from 2002, the CJD states its belief that companies have a double purpose: to create value and to contribute "to fostering the development of men and women without

penalizing future generations" (CJD, 2002). The CJD stresses that these two aims should be considered two sides of the same coin (CJD, 2003, p. 2). There is no opposition but, rather, interdependence between a company and its environment. Thus, a company's economic performance influences the degree and kind of social responsibility it can assume, its management of humane resources influences its economic performance, and its environmental and social performance influences society in general (CJD, 2003, pp. 2-3).

Thus, one characteristic is that the social and the economic are conceived of as a whole: The one cannot be envisioned without the other. To stress this interdependence and the search for balance between the economic and the social, the CJD prefers to use the term global performance rather than sustainable development. Performance should be considered as global in the sense of considering economic, social, and environmental impacts of undertaking (http://www.cjd.net/Default.aspx?tabid=92). Global performance is described as the synthesis of notions related to social responsibility, such as corporate citizenship, sustainable development, social and environmental responsibility, stakeholder theory, and business ethics. All these notions are present within the writings of the association and its charters, in particularly since the 1980s (1982, 1992, 2003, 2004, and 2005), though to differing degrees and in different ways. In 1982, the CJD focused almost exclusively on the internal dimension of the relation between the entrepreneur/leader and his collaborators and employees in its Charter on Good Undertakings (*Charte du bien entreprendre*). In the following charters, the CJD introduced the external dimension: a company's environmental impact and its role within society (CJD, 1992, 2002, 2004). Thus, the Charter on Business as Citizen (*Charte de l'entreprise citoyenne*) from 1992 establishes the distinction between three kinds of performance that constitute global performance: economic, social, and societal performance. Social performance refers to the concern accorded to employees within the company, whereas societal performance encompasses its impact on the surrounding environment and its role within society. Consequently, when conceiving of social responsibility, the CJD distinguishes between two kinds of responsibility. One is its responsibility for its employees. The first principle stated in the charter from 1992 declares that a company's first obligation is its employees. This implies an ongoing dialogue with employees, the delegation of responsibility, and consideration for their personal and professional development. Companies must also assure a balance between personal and private life. Another kind of responsibility has to do with a company's external relations and its contribution to a better environment and society.

A second characteristic is, thus, an explicit concern for employees, their well-being, and professional development, both for the sake of a company's competitiveness but also as a way to ensure employees' employability and thereby assume responsibility for socioeconomic development of society. Global performance is described as "a concrete translation of sustainable development into the life of a company" (CJD, 2004, p. 1). It is in and through its concrete acts that a company assumes its responsibility (CJD, 2002). Each act is a consideration of various seemingly contradictory concerns that nonetheless can be made complementary by finding the least bad solution for the best of all its stakeholders. In other words, through a well-balanced arbitrage between the economic and the social. This is what global performance is about. Consequently, there is no universal solution for how to be socially responsible, but only translations according to a specific company and its environment (CJD, 2003, pp. 5, 16).

It follows that a third characteristic is the stress on performing socially responsibly in concrete business environments rather than setting and following universal standards for social responsibility. This definition applies a distinction between ethics and morals. Although morals are considered to be universal ideals whose rules can be listed objectively, ethics refers to individual values that are put into action (CJD, 2003, p. 8). Thus, ethics is inscribed within reality in the sense of the way in which an individual takes into account the three aspects of global performance in a specific and concrete situation. In this perspective, ethics is about opting for the least bad solution—that is, representing the best possible balance between economic, social, and societal concerns (business leader cited in "Dossier. Les pionniers français de la responsabilité sociale," 2005). As a consequence, implementing global performance will differ according to each company, sector, and the general socioeconomic context. This conception of social responsibility as being contextually dependent implies that benchmarking of companies' social responsibility is impossible. Thus, the CJD has also opted for qualitative evaluation of companies' social responsibility.

According to Ballet and De Bry (2001, p. 29), this distinction between morals as an ideal and ethics as in between the material and the ideal, which is common in Latin European countries, is absent in the Anglo-Saxon literature. The CJD rejects moralization and puts forward ethics (a former national president of the CJD as cited by Garcia, 2004), and accordingly, the association stresses the engagement and conscience of individuals, company leaders, and employees. According to Iribarne's (2002) study of French employees in a large industrial group, this standpoint is largely shared. Ethics is a question of one's own conscience, and it cannot and should not be imposed; otherwise, it becomes moralization/orders (Iribarne, 2002, p. 35)

In addition to being a question of ethics, global performance should also, according to the CJD, constitute an integral part of a company's strategy. That is, the aim is not to now and then put the emphasis on the social but, rather, to make global performance part of its global strategy: "Global performance is not a series of good acts, but a global engagement and a permanent consideration" (http://www.cjd.net/Default.aspx?tabid=92). It follows that global performance is not an optional extra that those who feel like it can exercise on an occasional basis. On the contrary, global performance should constitute an essential and permanent aspect of a company's strategy. The argument of the CJD exudes rationalism: A balanced consideration between the social and the economic helps companies to perform better, and global performance contributes hereby to the long-term viability of business. A fourth characteristic is, therefore, that social and societal performances are strategic rational activities that are justified by their utility.

By stressing the long-term interests of business, rather than short-term profit maximization, CJD presents global performance as an alternative vision of globalization (CJD, 2004, p. 1). The promoter of this type of globalization and its socioeconomic model is clearly identified as the Anglo-Saxon capitalism. Global performance is conceived not as a model but as a strategy that aims at discovering a different capitalism by way of questioning well-established priorities such as economic growth, bottom line, profit maximization rather than optimization, short-term view rather than a long-term (CJD, 2003, p. 5). A fifth characteristic is, consequently, that for the CJD social responsibility is considered as contributing to creating an alternative capitalism than the one they associate with the United States.

## Normative Institutions

In the French institutional context, the traditional understanding of how to divide private and public responsibilities has been characterized by public authority enjoying a high degree of legitimacy, whereas the market has suffered from weak legitimacy. With regard to post-1789 France, scholars tend to turn to four factors to explain this. First, French republicanism with its discourse on the "general interest" (*la morale de l'intérêt général*) stating that the state, standing beyond civil society and the market, can and should define rationally what is best for the nation and serve its interests. On the contrary, civil society and the market are considered to act in favor of their own particular interests rather than for the common good. Thus, private actors have enjoyed little legitimacy in comparison to the state and for

example, its civil servants (Mény & Surel, 2001). Second, scholars contend that before and after the separation of the state and the church in 1905, Catholic culture nurtured a complex relation to money and hereby to the market (Hénaff, 2003; Iribarne, 2002). Business and money making are tolerated but not considered to be evangelic. In addition, the French bourgeoisie preferred low-risk investments, such as real estate, which also conferred social status (Iribarne, 2002; Pinçon & Pinçon-Charlot, 1999). A third factor is that the market—money—was seen as an instrument that created inequality, hereby going against a culture of equality that was promoted on one hand by French republicanism (equality of chances) and on the other by relatively strong Marxist and Socialist movements in the 20th century (Albert, 1991; Iribarne, 2002). A fourth factor put forward is that the weak legitimacy of private and civil society actors can be explained by their incompetence, incapacity, or reluctance to act and to take responsibility. With regard to civil society, the social dialogue has traditionally been conflictive and to ensure social progress, state intervention and legislation have been necessary to overcome divisions between Marxist trade unions and authoritarian managers (Albert, 1991; Boyer, 1996). With regard to business, numerous scholars comment on a weak or absent entrepreneurial spirit that is both explained as a consequence of state intervention and as a cause for why the state had to intervene through various kinds of industrial politics.

In this institutional context, it is not surprising that social welfare is predominantly an affair of the state. With its origins in the late 19th century, the French welfare state is inspired by the Bismarckian insurance model in the sense that not all citizens are covered—only those who are part of a social insurance scheme as well as their families. It can thus be defined as a conservative continental regime according to Esping-Andersen (1990). However, since the postwar, one likewise finds aspects of the Beveridgean model within the French welfare regime as there is an aspiration to cover all citizens in need. As a consequence, next to the insurance regime, one finds an increasing number of state-financed welfare benefits that have been established with the aim at covering those who are excluded from the labor market and who do not have social insurance. Thus, the state assumes a major responsibility for French welfare. Even when it comes to the insurance system (social security and employment insurance), which was originally self-financed and in principal is governed by the social partners, in reality, relations between the state and the institutions governed by the social partners are more complex in the sense that the state contributes to financing and endorses agreements.

Since the late 1990s, the major employers' organization, MEDEF, has striven to reform social security and unemployment schemes to ensure that the state withdraws and leaves their management to the social partners, with little effect to date. Similarly, though the French socioeconomic model has been undergoing liberalization since the mid-1980s, through privatizations and deregulations (Schmidt, 1993, 1996), the state remains the major actor in social welfare. The present development within social welfare is one of decentralization and deconcentration of state competencies to public authorities at the regional, departmental, and local levels rather than from public toward private authorities.

Despite the strong legitimacy enjoyed by public authority in the French polity and the major role played by the state, social welfare and societal concerns have also preoccupied other actors. Among business, ideas of social responsibility predate this current trend of CSR. Albert (2002) even argues that with the CSR trend, French business leaders have been particularly pleased to rediscover ideas that they felt had been lost with globalization and the liberalization of the French socioeconomic model: namely, social concerns and a long-term perspective that goes beyond immediate market interest (Albert, 2002). The origins of these ideas of social responsibility are multiple. The Pope's "Rerum Novarum" from 1891 nurtured a Christian/Catholic social doctrine that gave rise to different movements that, in particular in the Rhône-Alpes, voiced concern and indignation over social inequalities and poverty among working classes (Durand, 1992). The relationship between the Catholic Church and the Catholic social movement remained ambiguous and its ideas failed to become influential in secular France (Boissonnat, 1999) where declared Catholic organizations constitute a small minority among business organizations, trade unions, and NGOs in general. Yet groups of business leaders remain inspired by Catholic social doctrine, in particular with regard to the question of how to reconcile one's role as a business leader and as a Catholic (Weber, 1991). The Catholic social stream of thought also colors the two business cultures that can be distinguished in France. One business culture is defined as a patrimonial or corporatist culture (Torres, 2004; Weber, 1991). Business leaders prioritise slow internal growth and preservation of a company's autonomy rather than taking risk by expanding the company through external growth. On one hand, the patrimonial or corporatist business leader expects the state to protect his interests from external competition and on the other hand, he is defensive with regard to state intervention or unions that could harm his interests. Within his company, the patrimonial or corporatist business leader adopts an authoritarian management style leaving little if any

room for social dialogue, this despite an almost fatherly concern for loyal employees. In its Catholic social variety, paternalism has led business leaders to engage in the creation of social housing, schools, kindergartens, and so on for their employees and families. In opposition to the patrimonial business culture, one finds the entrepreneurial culture, or Saint-Simonism (Weber, 1991), that values risk taking, expansion, adventure, and competences. In its Catholic social variety, the company is seen as an instrument for creating value and progress for the entrepreneur as well as for society as a whole and as such, the company promotes progress just as effectively as the state.

One can observe the two business cultures in both small and large companies. However, the patrimonial culture tends to dominate in small and medium sized family companies, and has contributed to the reputation of small and medium sized companies as conservative and a hindrance to progress because of their culture as well as the educational level of their leaders that is generally lower than in large companies (Ducheneaut, 1996). Conversely, the entrepreneurial culture is inclined to dominate in larger companies and is represented by well-educated engineers from prestigious state schools (i.e., polytechnique). This has helped to give large companies a more progressive image, in particular companies such as Danone, Lafarge, Renault, and so on. In addition, the entrepreneurial culture has come more to the fore in periods of strong growth and encouragement from public authorities, such as during the postwar period.

## Cross-National Comparison

As stated in the introduction, manifestations and appropriations of CSR are very heterogeneous even within single country contexts, and our comparison focuses on only two business associations with a long tradition of social initiatives. Our ambition is thus not to generalize but rather to show that even in contexts with ostensibly quite similar normative institutions, such as France and Mexico, the ways in which CSR is appropriated and translated locally can vary significantly. As outlined in the introduction, our comparison is framed around the three dimensions of CSR that Enderle (1996) recommends for cross-national comparisons of business ethics: the practical, the semantic, and the theoretical, where our focus in the latter is on institutions, particularly normative institutions. Comparing ethics-related questions across cultures is highly complex (Enderle 1996), hence our aim is to test run a framework for doing this and raise issues for further research rather than to provide unequivocal answers to the questions we explore.

Regarding the practical dimension of CSR, the most obvious differences have to do with the extent of CSR activities, which appears greater in France than in Mexico, though as we pointed out earlier, measurement of this is complex. Despite this, however, France lags behind the United Kingdom and the United States in terms of corporate philanthropy that has stagnated at roughly the same levels since 1998. In Mexico, conversely, although the point of departure is still very modest compared with France, during the past few years there has been a steady increase in social initiatives by business that fall under the heading of CSR rather than traditional corporate philanthropy. This despite overwhelming obstacles faced by Mexican companies, such as high levels of crime, corruption, and the financial insecurity, which make social engagement of any kind a luxury for the vast majority of firms.

Regarding the semantic dimension, our comparison of a Mexican and a French business organization indicates that CSR is talked about in quite different ways, even despite the fact that both organizations studied have roots in Catholic social doctrine, thus supporting Enderle's (1996) point that "talk about morality and business is deeply culture bound and language dependent" (p. 36). First, we observed a distinction in the philosophical basis of social involvement. Thus, in the CJD, we observe a great deal of reference to ethics in connection with CSR expressed as a preference for individuals to be responsible for their own decisions of conscience rather than having them dictated by any community of belief. Consequently, the CJD does not want to establish a universal set of moral rules for how to act socially responsibly, and one also notices a certain reluctance in putting forward their beliefs and values, as this is seen as tantamount to moralizing and is not well regarded. Within the Mexican USEM, we find quite the opposite tendency: USEM has a most explicit evangelizing and educating vocation, and resorts unflinchingly to moral arguments for CSR activities as indeed for the very practice of business itself. In other words, whereas CSR is seen as an individual ethical decision by the French CJD and as such not something that companies or states should try to force on others; by the Mexican USEM, it is seen as a moral obligation of business to the community and as a set of universal codes of conduct that should be disseminated.

The second key difference lies in perceptions of the relationship between the economic and the social in the two countries. In the CJD discourse, CSR is seen as a means of balancing the economic with the social and of humanizing business and money making—historically perceived as unevangelical and antiegalitarian—by making it more socially aware and active. USEM, on the other hand, depicts the social as the raison d'être of the

economic and serving the community as the primordial task of business. Business springs from and owes its existence to social needs, and is hence a legitimate activity that is not perceived as being at odds with Christian convictions. On the contrary, in fact, the Catholic Church's teachings on social doctrine are evoked to illustrate why doing business is perfectly compatible with social justice. First, business generates employment that is viewed as a human need and duty (inasmuch as it prolongs God's creative work on Earth, see *Catecismo de la Iglesia Católica con las últimas correcciones hechas por la Santa Sede de Roma*: Part IV, section 2426-2436 on *Economic Activity and Social Justice*). Second, profits both enable investments and hence continued employment for others; and they constitute a just reward for goods and services provided to society—provided that profits are generated in a socially responsible efficient manner in compliance with the law. Third, we observed a greater emphasis on the business argument for CSR in the CJD than in USEM that focuses more on the moral dimension. Finally, business in both countries enjoys little public legitimacy, though this is also changing in Mexico as the business community becomes more active and engaged in public life.

Regarding the theoretical dimension, particularly the role of nonnormative institutions, a number of parallels emerge. First, both countries have a long history of state predominance in social welfare, leaving little obvious role for their respective business communities that have, in both countries, been characterized by weak public legitimacy and a generally low degree of engagement in public and social affairs (though in Mexico, this has been changing gradually since the 1980s). Although traditionally some members of the business community have engaged in charitable ventures in both countries, these have also often been of a paternalist and/or private nature. With regard to the degree of state regulation, although the state monitors corporations' behavior to a greater extent in France than in Mexico through environmental and social reporting, there are still no sanctions against companies who do not comply with the law. One regulatory difference is that French firms now have tax-based incentives to donate money, whereas this is still absent in Mexico.

## Concluding Reflections

Our hypothesis at the outset of this article was that institutional contexts affect the way in which CSR practices are adopted locally and that some light may be shed on how this happens using a cross-national comparison.

Our findings show, however, that this alone is insufficient to predict either how normative institutions shape the way in which CSR is appropriated locally or the propensity for CSR to become more widespread as a result. In this respect, the study has yielded some quite unexpected results that lend themselves to further investigation.

Our comparison of Mexico and France substantiates our initial hypotheses, inasmuch as two business organizations, both operating in secular states but with explicit roots in Catholic social doctrine, are both among the main proponents of CSR in their respective countries; and yet they interpret and appropriate CSR discourses in quite different ways. This despite the fact that both organizations inscribe current CSR discourses within the Catholic social teachings that aim to reconcile the role of business leader with that of being a good citizen or Catholic who contributes to the common good. However, in France, the CJD has given up any religious reference point, whereas in Mexico, the USEM preserves a strong religious tone, to the point that its wording is at times almost identical to the Catholic catechism. Moreover, the French CJD appears to define the common good fairly similar to the French republican definition of general interest, that is, as something distinct from the interests of individuals and not equal to the sum of all citizens' interest. This implies that serving one's own good is not necessarily the same as serving the common good.

Our cross-national comparison also illustrates the complex ways in which institutional contexts shape the appropriation and interpretation of CSR in different cultural contexts. Despite the ostensibly similar characteristics of many of their normative institutions, the general level of CSR activities in the two countries as well as the discourses by the two business organizations differs considerably. This indicates a complex interplay with other institutions and the socioeconomic context in question. In this regard, our France–Mexico comparison tends to confirm that state regulations affect firm behavior in the sense of either obliging them not to do harm or conversely not preventing them from doing harm, in the words of Campbell (2005). Those factors are constraining in France, although the legislation includes no sanction. Moreover, economic constraints appear to be an important factor that helps explain a lower level of CSR activities in Mexico, despite the growing presence of NGOs as active promoters of CSR.

In addition, our comparison confirms differences indicated in existing literature regarding to CSR and business ethics in Europe compared with the Americas. Thus, the French CJD, operating in a continental Latin European country, distinguishes between morals and ethics (Ballet & De Bry,

2001) and sets out to humanize business through business practices that integrate concern for the common good (Enderle, 1996). The example of the CJD also confirms Albert's (2002) observation that rather than stockholders, the main carriers of French CSR discourse and practice are business leaders who reinvent old virtues that stem not only from the French macroeconomic model of dirigisme in the postwar but also from Catholic social doctrine. Finally, both among the CJD and the main French employers' organization, MEDEF, one notices some reluctance to put forward a CSR discourse too overtly. This tends to confirm Enderle's (1996) argument that Europeans are unwilling to speak about CSR. In the French context, this might be explained by several factors: first, that this could be seen as moralizing that is not well received; second, that companies are not considered to be the appropriate forum from which to moralize (Iribarne, 2002); and finally, that if companies do this, they expose themselves to scrutiny. In this perspective, the Mexican USEM appears more American than European and Latin, in the sense that its discourse has a clear normative tone and evangelical mission and makes no clear distinction between morals and ethics. The interplay of these factors may help to explain why, despite an overall environment that is ostensibly more conducive to the dissemination of CSR practices in France, we observe a stagnation in activities and a marked unwillingness among business people to adopt such practices; compared with Mexico where despite considerable institutional and socioeconomic obstacles, an increasing number of companies and organizations are practicing and advocating social engagement of one kind or another (see also IADB, 2005, for a positive assessment of Mexico's potential CSR uptake). In the long term, then, CSR may arguably be more likely to become more widespread in Mexico than in France, particularly given the recent changes in the role of the state and as the business sector becomes increasingly politically engaged.

Finally, by pointing to the complex ways in which CSR is being appropriated and interpreted in different institutional contexts, this article illustrates the need for further studies to better understand how institutions enable and constrain business' articulation of social responsibility. It would be particularly fruitful if such studies went beyond culturally deterministic explanations and sought to conceptualize the institutional context as a dynamic interplay of economic, political, legal, and normative institutions within which various business groups must act. Enderle's (1996) analytical distinction between the practical, semantic, and theoretical levels offers, we believe, a very promising point of departure for approaching this interplay.

# Note

1. Translation of all quotations by the authors.

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**Fonte: Business & Society, v. 49, n. 2, p. 216-251. [Base de Dados]. Disponível em: <http://online.sagepub.com>. Acesso em: 2 junho 2010.**