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CORPORATE SOCIAL RESPONSIBILITY: IT'S ORIGIN AND DEVELOPMENT FOR THE LAST FIVE DECADES

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ABSTRACT

This paper aims to describe the development of the concept of corporate social responsibility (CSR) since the 1950s based on the charity principle and stewardship principle until the development of the CSR concept in the 1990s which was based on the introduction of the concept of sustainable development and the triple bottom line. The results of the literature review show that there are three stages of the development of the CSR concept, namely (1) the initial development of the CSR concept in the 1950s - 1960s. (2) the development of the CSR concept for the period 1970s - 1980s. (3) the development of the CSR concept in the 1990s - 2000s. The results of the literature review also show that during the 50 years since 1950, the concept of corporate social responsibility has changed from simply fulfilling corporate social contracts to being more strategically oriented through identification and management of stakeholders that can improve the company's performance and image and make CSR activities part of the implementation of corporate strategy. Even entering the era of the 1990s to the 2000s, CSR began to move towards fulfilling the triple bottom line which later became a model for the development of ISO 26000.

INTRODUCTION

Fifty years ago, H.R. Bowen argues that business people have an obligation to pursue a policy, make decisions or carry out various actions in accordance with the goals and values of society (Wartick & Cochran, 1985). Bowen's opinion has provided a basic framework for developing the concept of social responsibility (social responsibility) of a company.

As emphasized by Bowen, the obligation or social responsibility of the company rests on the alignment between the various goals (objectives) and the corporate values (values) with the goals and values of a society. The two things that have been mentioned by Bowen, namely the alignment between the various goals and values of the company with the goals and values of the community are the two basic premises of corporate social responsibility. The first premise, companies can manifest in a society because of the support from the community. Therefore, the company's behavior and the methods that the company uses to run its business must be within the guidelines set by the community. In this case, like the government, companies have social contracts that contain a number of rights and obligations. The social contract will undergo changes in line with changing conditions in society. But whatever changes occur, the social contract remains the basis for business legitimacy. This social contract will also be a vehicle for the company to match the company's goals with the goals of the community, the implementation of which is manifested in the form of corporate responsibility.

The second premise, which underlies social responsibility is that business people act as moral agents in a society. Decision-making made by the top management of the company always involves value judgments or reflects the values held by top management. Therefore, in order for the company's values to be aligned with the values owned by the community, managers must behave in accordance with community values. This second premise contains the ethical dimension of social responsibility.

This paper will explain the development of the concept of corporate social responsibility from 1950 to the 2000s as well as various factors that influenced the development of the CSR concept.

Early Development of the Concept of CSR in the 1950s - 1960s

The initial concept of social responsibility (social responsibility) of a company has been explicitly put forward by Howard R. Bowen (Carroll, 1999) through his work entitled "Social Responsibilities of the Businessmen". Some things that need to be considered are: First, Bowen wrote the book at a time when the business world was not familiar with the form of a corporate company as we understand it today. Second, the title of Bowen's book at that time still implied a gender bias, because at that time, business people in America in particular were still dominated by men.

Bowen provides a social responsibility formula, as follows: "it refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society". The definition of social responsibility provided by Bowen has provided the initial basis for the introduction of the obligations of business people to set business goals that are in line with the goals and values of society.

Keith Davis (Carroll, 1999) in 1960 further added another dimension of corporate social responsibility, when he defined social responsibility as, "businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest". Through this definition, Davis emphasized the existence of corporate social responsibility beyond economic responsibility alone. Davis's argument becomes very relevant because at that time, the view of corporate social responsibility was still very much dominated by the thinking of classical economists. At that time classical economists viewed business people as having a social responsibility if they tried to use the company's resources as efficiently as possible to produce goods and services needed by society at a price range affordable to consumers, so that people were willing to pay that price. If this goes well, then the company will get the maximum profit so that the company can continue its social responsibility to the community (i.e. produce goods at a rational price level, create jobs, provide benefits for production factors and contribute to the government through tax payments). This concept has resulted in some people who were involved in business activities at the time as well as classical economic theorists to draw the conclusion that the sole purpose of the company is to maximize profit, while at the same time carrying out the company's operations in accordance with applicable laws and regulations. (Steiner & Steiner, 1994).

Davis further strengthens his argument by emphasizing the existence of "Iron Law of Responsibility". In this connection Davis stated, "the social responsibilities of businessmen need to be commensurate with their social power ... then the avoidance of social responsibility leads to gradual erosion of social power".

Davis's arguments became the forerunner to the identification of corporate obligations that would encourage the emergence of the concept of CSR in the era of the 1970s. In addition, Davis's conception of "Iron Law of Responsibility" becomes a reference for the importance of reputation and public legitimacy for the existence of a company.

Factors Affecting the Development of the Concept of CSR in the Era of the 1950s - 1960s

The development of the concept of social responsibility in the 1950s and 1960s cannot be separated from the thinking of corporate leaders at that time who ran their businesses by heeding the principles of charity (charity principle) and the principle of guardianship (stewardship principle). In addition, the emergence of the concept of stakeholders (stakeholder) which was introduced by the Stanford Research Institute (SRI) in 1963 has helped to change the concept of CSR at the end of the 1960s.

Charity Principle

Long before the concept of social responsibility was introduced, business people had carried out various activities of giving charity (charity), most of which came from the personal awareness of company leaders to do something to society, where the spirit of doing good to fellow humans was triggered by spiritual values. owned by company leaders at that time. As we know, various major religions in the world teach the values that value spending with the aim of helping people who are less fortunate. The spirit of Calvinism and Protestant

Ethics (Weber, 2000; McMahon, 1985) which states that a person's work in this world will determine whether he will be God's chosen human being or not has inspired Protestant Christians to do their best in this world. and helping others. Adherents of Islam call the giving of wealth to the poor as charity, where the word alms come from the Arabic Shodaqa which means true or justifying. Thus, people who carry out alms are those who justify the existence of Allah's provisions and at the same time confirm the existence of Allah as the Most Granting of Grace who will repay alms with a greater reward.

These internalized values encourage some business people to carry out philanthropic activities, including in the form of charity or alms. American history records the names of John D. Rockefeller who has donated more than 550 million US dollars through the Rockefeller Foundation (Novak, 1996). Likewise, Andrew Carnegie has donated more than 350 million US dollars throughout his life in the form of building 2509 public libraries and donating hundreds of organ musical instruments to churches in the United States.

Initially, charity activities were mostly done by individuals who were called to do good to others. In line with the changing times followed by the learning process of various global corporate companies, charity activities are currently still widely used by companies as a program in corporate social responsibility activities. Even data published by the American Association of Fundraising Council (AAFRC) shows that the amount of charity in America has grown by 2.8 percent in 2003. Meanwhile, the amount of charity raised in America in 2003 reached 240.7 billion US dollars. This value is equivalent to 2,2 percent of the total Gross Domestic Product (GDP) of America.

The habit of giving, whether driven by religious beliefs or by other motives, has formed what has become known as the charity principle. Post et al. (2002) defines the charity principle as, "the idea that the wealthier members of society should be charitable toward those less fortunate". In turn, the charity principle is believed to be one of the main drivers for the birth of social responsibility.

Stewardship Principle

This principle (Post et al., 2002) states that the company is a trustee that is trusted by the community to manage various resources, therefore the company must carefully consider the various interests of the stakeholders who are affected by the decisions and operating practices of the company. This principle is increasingly important in line with the recognition of the concept of stakeholders where stakeholders have the potential to hinder the achievement of company goals if the interests of the company are not in line with the interests of society at large. For example, Rachel Carlson's writing entitled Silent Spring has pushed for the prohibition of DDT use in the United States; the consumerism movement has succeeded in forcing food companies in America to improve the nutrition of food they produce, include nutritional facts on packaging and avoid misleading advertising practices.

Based on the principle of stewardship, companies are expected to carry out activities that are not only good for the company but also good for the surrounding environment. For example, the Coca Cola company, as the largest soft drink producer in the world, implements a Water Stewardship program that aims to increase public appreciation for clean water.

The development of the CSR concept in the 1970s - 1980s

The early 1970s saw an important chapter in the development of the CSR concept when leaders of leading companies in America and researchers recognized in their fields formed the Committee for Economic Development (CED). One of the statements made by CED (1971) in a report entitled Social Responsibilities of Business Corporations, states:

"*Today it is clear that the terms of social contract between society and business are, in fact, changing in substantial and important ways. Business is being ask to assume broader responsibilities to society than ever before and to serve a wider range of human values. Business enterprise, in effect, are being asked to contribute more to the quality of American life that just supplying quantities of goods and services*"

Furthermore, CED divides the company's social responsibility into three circles of responsibility, namely inner-circle of responsibilities, intermediate circle or responsibilities and outer circle of responsibilities. The inner circle of responsibilities includes the company's responsibility to carry out economic functions related to the production of goods and the efficient execution of work and economic growth. An intermediate circle of responsibilities shows responsibility for carrying out economic functions while at the same time being aware of changes in social values and priorities such as increased attention to environmental conservation, relations with employees, increased consumer expectations to obtain clear product information and treat employees fairly in the workplace. The outer circle of responsibilities includes the company's obligation to be more active in improving the quality of the social environment.

Carroll (1979) describes the components of corporate social responsibility into four categories, namely economic responsibilities, ethical responsibilities, legal responsibilities and discretionary responsibilities. The meaning of each category of social responsibility is as follows:

Economic responsibilities. The main social responsibility of companies is economic responsibility because business institutions consist of economic activities that produce goods and services for the community profitably.

Legal responsibilities. The community hopes that the business is carried out by obeying the applicable laws and regulations where the laws and regulations are essentially made by the community through the legislative body. For example, company obedience in paying taxes, obeying labor laws, etc., are the company's legal responsibilities

Ethical responsibilities. The community expects the company to conduct business ethically. According to Epstein (1989), business ethics shows the moral reflection carried out by business actors individually and institutionally (organizations) to assess an issue where this assessment is a choice of values that develop in a society. Through these value choices, individuals or organizations will provide an assessment of whether something that is done is right or wrong, fair or not and has utility or not.

***Discretionary responsibilities*.** The community hopes that the existence of the company can provide benefits for them. The company fulfills this public expectation through various philanthropic programs.

Also at the beginning of the early 1970s, several experts such as Frederick (1978) and Sethi (1975; 1979) criticized the concept of CSR. They view that the concept of CSR does not provide sufficient direction regarding what companies should do in response to a problem / pressure from the community. The CSR concept only describes the obligations that the company has to the community which is described in the CSR Carroll concept (1979) as economic responsibilities, ethical responsibilities, legal responsibilities and discretionary responsibilities. As a substitute for the concept of CSR, Frederick (1978) and Sethi (1979) offer the concept of corporate social responsiveness. According to Frederick, what is meant by corporate social responsiveness is "the capacity of a corporation to respond to social pressures".

In addition to the issue of the company's capacity to respond to social pressures which will be reflected in the company's image in the eyes of the public, the development of CSR in the 1970s to 1980s also noted a new need for companies carrying out CSR activities so that CSR activities were they do measurably. This is very easy to understand considering the costs used to carry out CSR activities are funds that come from shareholders that must be held accountable by company managers. Hence researchers like Carroll (1979), Wood (1991), Wartick and Cochran (1985) developed a concept called corporate social performance, which contains three dimensions, namely the social responsibility category dimensions (economic, ethical, legal and discretionary); dimensions of ability to provide response (responsiveness) as well as dimensions in social issues in which the company is involved (environment, worker discrimination, product safety, safety of workers and shareholders). In this connection, Wood (1991) defines corporate social performance (CSP) as:

“a business organization’s configuration of principles of social responsibility, process of social responsiveness, and policies, programs and observable outcomes as they relate to the firm’s societal relationship”

As can be seen from the above definition of CSP, the observable outcome of CSR implementation is an important issue in the CSP model which differentiates it from the early generation CSR concept. This is in line with the growing demands that the implementation of CSR programs can have a measurable impact and contribute to the company's financial performance.

Factors Affecting the Development of the CSR Concept in the Era of the 1970s - 1980s

There are several factors that greatly influenced the development of the CSR concept in the era of the 1970s - 1980s. First, the early 1970s was a period when thinking about stakeholder management developed. The results of empirical research conducted by both Freeman and Donaldson and Preston show the need for companies to pay attention to the interests of stakeholders in company decisions that will have an impact on stakeholders. The adoption of the stakeholder concept has helped clarify to which part of society the company has an obligation. Thus the concept of stakeholder provides a more specific guide for the word social used in the concept of corporate social responsibility.

Second, companies that implemented CSR programs in the period 1970-1980 began looking for a CSR model that could measure the impact of CSR implementation by companies on society and the extent to which CSR implementation as a social investment contributed to improving the company's financial performance. This need has led to the birth of the concept of corporate social performance as a refinement of the previous CSR concept.

Third, the 1980s was a period of growth and development of multinational corporations (MNCs). MNC companies operate in various countries that have different laws and regulations from the laws and regulations in the country of origin of the MNC company. As a consequence, MNC companies must strive to be good citizens in every country where the MNC operates, in order to get support from stakeholders. This condition raises a new variance of the concept of CSR called corporate citizenship. The concept of corporate citizenship is an extension of the concept of citizenship which means a person's membership in a community (Fudge, 2005). If the concept of citizenship applies to individuals who have rights and obligations in a country, the concept of corporate citizenship applies to companies that also have rights and obligations in a country. Pinkston and Carrol (1994) use the four categories of corporate social obligations (economic responsibilities, ethical responsibilities, legal responsibilities and discretionary responsibilities) as obligations that must be carried out by companies to stakeholders. The implementation of these four obligations is a form of corporate citizenship carried out by companies.

The Development of the CSR Concept in the Era of the 1990s - 2000s

At the end of the 1980s, to be precise in 1987, The World Commission on Environment and Development, better known as The Brundtland Commission (after the chairman of the commission, Gro Harlem Brundtland) issued a report published by Oxford University Press entitled Our Common Future. One of the important points in the report is the introduction of the concept of sustainable development (sustainability development), which is defined by The Brundtland Commission as follows:

"*Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs*"

The concept of sustainability development itself contains two main ideas in it (Preston et al.), namely:

To protect the environment, economic development is needed. Poverty is a cause of environmental degradation. People who lack food, housing and basic necessities for life tend to abuse natural resources for the sole purpose of survival. Therefore, protecting the environment requires a standard of living that is adequate for all people in the world.

Nevertheless, economic development must pay attention to sustainability, namely by protecting the earth's resources for future generations. Economic growth cannot be justified by destroying forests, agricultural land, water and air where these resources are urgently needed to support human life on this planet. We must be the best inhabitants of this earth.

The Brundtland Commission was formed to respond to the increasing concerns of world leaders especially regarding the increasing damage to the environment and natural resources. In addition, this commission was also formed to examine the impact of damage to the environment and natural resources on the economy and social development. Therefore, the concept of sustainable development is built on three pillars that are interconnected and mutually supportive of one another. The three pillars are social, economic and environmental, as reaffirmed in The United Nations 2005 World Summit Outcome Document.

The introduction of the concept of sustainability development has a major impact on the development of the next CSR concept. For example, The Organization for Economic Cooperation and Development (OECD) defines CSR as,

"*business's contribution to sustainable development and that corporate behavior must not only ensure returns to shareholders, wages to employees, and products and services to consumers, but they must respond to societal and environmental concerns and value*".

In 2000, the OECD revised the Guidelines for Multinational Enterprises, which were then used by countries that were members of the OECD. In relation to the implementation of CSR activities, these guidelines mainly aim to promote transparency and accountability of the company, especially those concerning the following areas, such as: Disclosure of material information, Employment and industrial relation etc.

Another institution that provides CSR formulations in line with the concept of sustainable development is *The World Business Council for Sustainable Development (or what is currently called Business Action for Sustainable Development)*. According to this organization, CSR is:

"*the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large*".

The priority of CSR activities according to this organization includes, such as: Human rights, employee rights, environmental protection etc.

Another formulation regarding CSR that is in line with the concept of sustainable development is the formulation of CSR provided by The

Commission for European Communities. This organization views CSR (which is conveyed in The Green Paper document), as,

"*essentially a concept whereby companies voluntarily decide to contribute to a better society and a cleaner environment.*'

This organization considers that a company that is socially responsible is not a company that solely fulfills its obligations according to the law but a company that exceeds legal compliance and invests more in the areas of human capital, the environment and relations with stakeholders.

The Green Paper further divides the company's CSR into two categories, namely 1) internal dimension of CSR (covering human resources management, occupational health and safety, adaptation to change and management of environmental impacts and natural resources. 2) external dimension of CSR (includes empowerment of local communities, business partners that include suppliers and consumers, human rights, and global environmental issues). This organization proposes a holistic approach to CSR, which includes such as social responsibility integrated management, social responsibility reporting and auditing etc.

As an adoption of the concept of sustainable development, currently companies voluntarily compile reports annually known as sustainability reports or several companies (for example Microsoft) use the name corporate citizenship report. The report describes the impact of the company's organization on three aspects, namely the impact of the company's operations on the economy, social and environment. One of the initial models used by companies in preparing their sustainability reports is by adopting a new accounting method called the triple bottom line. According to John Elkington (1997), the triple bottom line concept is an extension of the traditional accounting concept which contains only a single bottom line, namely the financial results of the company's economic activities. In more detail, Elkington describes the triple bottom line as follows:

"The three lines of the triple bottom line represent society, the economy and the environment. Society depend on the global ecosystem; whose health represents the ultimate bottom line. The three lines are not stable; they are in constant flux, due to social, political, economic and environmental pressures, cycle and conflicts"

Whether or not the corporate sustainability reporting prepared by companies using the triple bottom line accounting method will affect the company's index in the Dow Jones Sustainability Group Index (DJGSI) (Hedberg & Malmborg, 2003). Currently, the preparation of company sustainability reports mostly refers to the guidelines for preparing sustainability reports from the Global Reporting Initiative (GRI). GRI was founded in 1997 by companies and various organizations that are members of the Coalition for Environmentally Responsible Economies (CERES).

Based on the guidelines for preparing a sustainability report from the GRI (GRI Guidelines Version 3, 2000-2006), companies must explain the impact of their operations on the economy, environment and social aspects in the standard disclosures section. In this section the social impact of the company's operations is further divided into four different aspects, namely: labor practices and decent work; human rights, society and product responsibility.

Another important development that is taking place at this time is the plan to implement ISO 26000 which regulates the standards of social responsibility. Based on the draft ISO 26000 (where the International Standard for ISO 26000 will be published in November 2009), what is meant by social responsibility is: "the responsibility of a company for the impact of its various decisions and activities on society and the environment through an open and ethical behavior, which:

a. Consistent with sustainable development and community welfare.
b. Pay attention to the expectations of stakeholders
c. Subject to applicable laws and consistent with international norms of conduct
d. Integrated into all parts of the organization

The various issues covered by social responsibility are illustrated in Figure 1. As shown in Figure 1, there are 7 subjects which are the translation of the social responsibility of a company. The seven subjects are further translated into several sub-subjects. For example, Fair Operating Practices as a subject are further translated into five sub-subjects such as anti-corruption and anti-bribery, fair competition, responsible political involvement, respect for property right, promoting social responsibility through the supply chain,

Factors Affecting the Development of CSR in the Era of the 1990s - 2000s

There are several factors that influenced the development of the CSR concept in the era of the 1990s to the 2000s. In addition to the changes in CSR caused by the introduction of the concept of sustainable development, thus encouraging the emergence of sustainability reports using the triple bottom line method developed by Elkington and GRI. The current development of CSR is also influenced by changes in CSR orientation from a voluntary activity to fulfill company obligations that are not related to strategy and achievement of long-term goals, to a strategic activity that is related to the achievement of long-term corporate goals. Kotler and Lee (2005) mention several benefits that can be obtained by companies through implementing this strategic CSR, such as the benefits of increasing sales and market share, strengthening brand positioning, improving company image, reducing operating costs and increasing the company's attractiveness in the eyes of investors and analysts. finance.

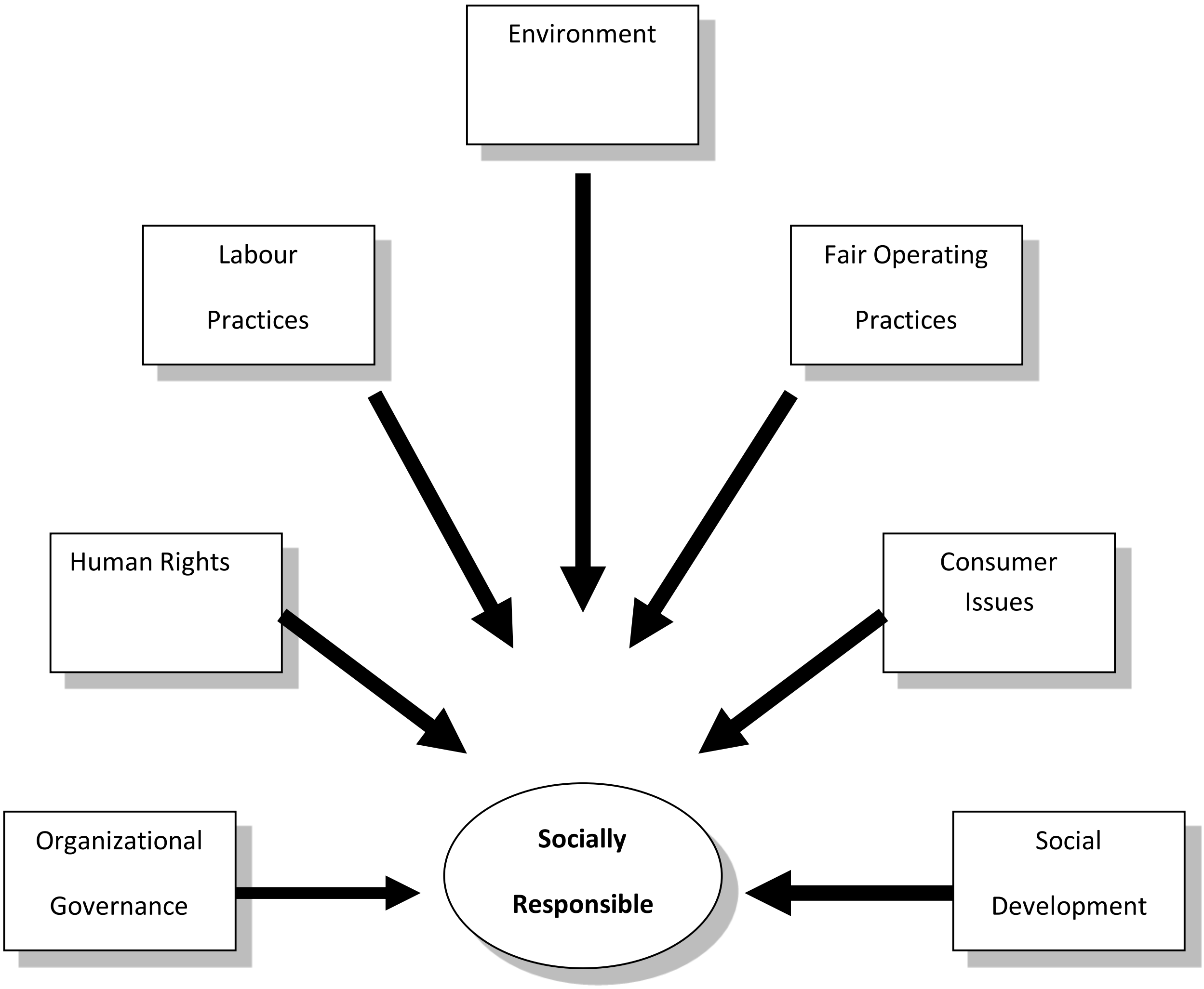

Figure 1. Fundamental Subjects of Social Responsibility According to ISO 26000
Source: www.iso.org/sr

Another factor that influences the development of the concept of CSR is the adoption of the concept of corporate citizenship. In this regard, based on surveys of consumers and communities in various countries, The Globe Scan classifies CSR carried out by companies into two categories, namely 1) Operational responsibilities (various standards that the company wants to achieve through normal company operations. 2) Citizenship responsibilities (various actions that companies should not undertake in their normal operations but allow the company to differentiate from competitors).

Operational responsibilities include the following such as: Protecting health and safety of workers; not engaging in bribery or corruption; not using child labour; protecting the environment; making profit and paying taxes etc.

Citizenship responsibilities include the following, such as: responding to public concerns and viewpoints; reducing human rights abuses; increase economic stability; reducing the gap between the rich and poor; supporting charities and communities etc.

CONCLUSION

Over a period of 50 years since 1950, the concept of corporate social responsibility has changed from simply fulfilling a corporate social contract to a more strategic orientation through the identification of stakeholders who can improve company performance and image and make CSR activities a part of the implementation of corporate strategy. Even entering the era of the 1990s to the 2000s, CSR began to move towards fulfilling the triple bottom line which later became a model for the development of ISO 26000.

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