Assessing Corporate Social Performance: Taking the Context into Account

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Over the past decades, companies’ concern about Corporate Social Responsibility (CSR) have evolved from simple questions about their responsibility to society and stakeholders to more sophisticated interrogations about the processes to set up, the outcomes of their efforts and the way to narrate them (Wang et al., 2016). This shift brought new challenges for companies, particularly regarding the assessment of Corporate Social Performance (CSP). Indeed, CSP—“the harms and benefits that result from a business organization’s interactions with its larger environment” (Wood, 2010)—is difficult to assess, as it is a complex system (Mitnick, 2000). CSR dimensions—environmental, social and corporate governance issues—are qualitative and multidimensional by nature (Carroll, 1979, 1991) making general quantitative evaluations questionable (Crane et al., 2017). In addition, the existence of multiple stakeholders with sometimes competing goals makes it difficult to evaluate CSP, for what is good for one stakeholder can be bad for another (Wang et al., 2016; Wood, 2010).

Assessing CSP is even more challenging as corporate responsibility is highly context-dependent (Aguinis, 2011). More specifically, the institutional environment and the industry in which a firm operates determine CSP processes and outcomes (Dabic et al, 2016). Assessing CSP therefore requires taking into account the variety of contexts. Capelle-Blancard and Petit (2017) show that it is not reasonable to give the same weights to the different CSP dimensions to all industries, as “firms exposed to CSR criticism are especially exposed to one single dimension”. The authors show that, for example, oil companies are more criticized for their environmental damage than banks. Similarly, “CSR practices are more likely to be adopted and to become effective when they are embedded within particular institutional structures as opposed to others” (Ioannou and Serafeim, 2012). In other terms, the assessment of CSP processes and outcomes should seriously take into account the industry and the institutional contexts.

We therefore call for papers on the context-specific assessment of CSP. This topic is all the more important in so far as the current environmental and social challenges triggered major protest movements worldwide that place particular pressure on shareholders and companies. Assessing CSP processes and outcomes represents therefore a crucial issue for practitioners, policy-makers and researchers.

We welcome papers from a wide range of epistemological, conceptual and methodological backgrounds. We invite submissions that address, but are not restricted to, the following issues:

- How does CSP assessment take into account the diversity of institutional contexts?
- How does CSP assessment take into account the specific characteristics of industries, in terms of constraints or stakeholders?
- How can a better assessment of CSP foster good practices and positive outcomes?
- Are some industries more advanced than others in terms of CSP measurement or assessment?
- How do business disciplines (accounting, finance, marketing, strategy etc.) matter for the assessment of CSP?
- What are the advantages and drawbacks of qualitative/quantitative studies to take into account the context-specific dimensions of CSP?
- How do global standards such as the UN Global Compact and ISO 26000 take into account industry specificities for the assessment of CSP?
- CSP in investment management: measurement and integration of ESG (Environmental, Social and Governance) factors.
- ESG ratings, perspectives and directions.
- Since the maritime industry is one of EM Normandy's priority areas of research, proposals in this area are welcome.

References


Format and deadlines

Submissions should be short papers (3-5,000 words) outlining the research question, conceptual background, methods and elements of results of the empirical study if it has been conducted (partly or completely). Full papers will be considered as well.


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