

The Relationship of Social Responsibility with the Socially Responsible Behaviours and the Values of Entrepreneur in the Laja—Bajío Zone, México

José Felipe Ojeda Hidalgo^{1*}, Gabriela Citlalli López Torres² & Dolores Guadalupe Alvarez Orozco¹

¹ Universidad Politécnica de Guanajuato, Cortazar, Gto., México

² Universidad Autónoma de Aguascalientes, Aguascalientes, Ags., México

* José F. Ojeda Hidalgo, E-mail: jojeda@upgto.edu.mx

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Abstract

Social responsibility has had, through the history of mankind manifestations through different theories that have given the configuration of what is currently understood as social responsibility. Although it is a subject that has always cohabited with the human being, it is also true that from the last decade of the last century and the first of this century has recovered momentum. This paper aims to understand how social values base behaviours and how these in turn can be measured through indicators of social responsibility and finally how they can be translated into business performance.

Keywords

social responsibility, values, socially responsible behaviours, performance

1. Introduction

Social responsibility since its origins has been closely linked to ethical behaviours that change in conduct rules and behaviours (Zaratustra, 1767; Hammurabi, 1728; Platón, n.d., p. 387; Aristóteles, n.d., p. 350; Cersósimo, 2002; Sacconi, 2004; Jensen, 2009; Wang, 2010; Shin, 2014; Yang & Guo, 2014). A strong critic existed during the philanthropic period, from 1850-1911, due to the lack of evidence of ethical elements in such period (Wren, 2005), some attempts to correct the course were provided by Carnegie, León XIII and Weber (Ojeda, López, & Valdez, 2015) with its corresponding research. However, from the second decade of the XX century, various authors emphasized on the social factors in the company activity. Thus, Clark (1916) emphasizes on the topic of business transparency, stating that if businessmen are known by their company actions should start to include known results from their commercial relationships, even if these results have not been recognized by the law. Sheldon (1924) defined social responsibility of a company as the mechanism to improve the community at the same time to improve the benefit of the company itself. Berle (1932), within economical transformations, suggest that companies must practice philanthropy in the form of social equilibrium. Chamberlain (1933) describes the impact of large companies in the traditional form of competence schemes. On other hand Keynes (1936) questions the economical liberalism and provides evidence that refutes the supposed automatic equilibrium that the market should generate; and defends the statal interventionism to generate such equilibrium. Barnard (1938) introduces the concept of strategy inside the field of economy and administration, and analyzes the relationships and influence factors between companies and its corresponding associated parts. Kreps (1940) introduces the topic of

social auditory to relacionate businesses with social responsibility and proposes a form to influence businessman responsibilities.

Moreover, Simón (1945) analyzes how individual actions influence companies and vicerversa, highlighting that the compromise with the community should go beyond the merely legal, at the same time that recognize the social values to which companies have respond, these are the origin of values against companies actions are judged (e.g., family, religion, etc.).

2. Literature Review

From investigations and reviews from the first half of the XX century, with respect to social responsibility, Bowen (1953) defines social responsibility of businessmen, establishing the following consideration:

“[...] new consideration about the social function of the company that has helped to reflect on the need to define its own company identity in this change context. The clarification of the social responsibility concept manifests the importnace that some values acquire in this theoretical context, which impact, due to its nature, within some company activities, and the fact that these values are identied with some of these activities suggest to absorb this corporate culture with a focal point to ethical will. The mentioned corporate values are related to both social responsibility practices and the discourse, the processes and the creation, in such a way that converge in the search for management models and styles that are derived from the discourse of social responsibility” (Lozano, 2003, p. 183).

The ethical values associated with social responsibility are equity, transparency, social responsibility practices, like the discourse, the processes and the creation (Xertatu, 2007).

Argandoña (2009) affirms that social responsibility must be an ethical responsibility, from the social, moral and legal point of view. The social term of social responsibility is established by the mandatory standards without coercivity of law.

Garmendia (2010) based investigations on the classic works of corporate culture, such as, Maslow, Herzberg, Likert, Cameron, and suggest that the associated values to social responsibility are: rent, security, participation, auto-achievement, knowledge, prestige and environment.

Theory and configuration of values has been approached from different typologies (Scheler, 1919; Rokeach, 1973; Garzón & Garcés, 1989; Vera & Martínez, 1994; Schwartz, 2006) and research has access a wide range of concepts (Allport, Vernon, & Lindzey, 1972; Rokeach, 1979; Cook & Laferty, 1989; Hall & Tonna, 1995; Gouveira, 1998; Schwartz, 1999, 2006; Gordon, 2003, 2004). Through these analyzes have been possible to identify values by countries and by distance of individuals to power (Echeverria, 1997) or their relationship with the corporate culture (Gómez & Martínez, 2000), or as a way of life in society (González, 2005; Allport, Vernon, & Lindzey, 1972; Spranger, 1964).

There is evidence of reviews to Schwartz (1999, 2006) research from different perspectives. The values that he proposes are self-direction, motivation, hedonism, achievement, power, security, acceptance, tradition, benevolence and universality. These have been tested in several contexts (Grimaldo, 2011; Medrano, Cortes, & Palacios, 2009; Palacios & Medrano, 2007; Medrano, Palacios, & Aierbe, 2006). His scale has been tested and compared with others also accepted at an international leve (Lege, López, & Fagnan, 2012; Suarez, Oliva, Pertegal, & López, 2011; Bolzan & Barrientos, 2010; Schwartz, 1992; Gibb, Arnold, Morgan, Schwartz, Gavaghan, & Tappan, 1984).

People and groups can adapt themselves better to their sociocultural reality when needs are expressed in terms of specific values (Schwartz & Sagie, 2000; Schwartz & Bardi, 2001; Schwartz, Melech, Lehman, Burgess, Harris, & Owens, 2001). For Schwartz the values are transituational objectives that

vary of importance and serve as guide in people lives (Koivula, 2008). In regards to this concept, research has been focused on four main variables, as seen in Table 1.

Table 1. Research Variables on Values Behaviour

| Variable | Authors |
|-----------------|---|
| Age | Kioivula, 2008; Knafo and Schwartz, 2001; Schuman and Scott, 1989; Karakitapogluaygün and Imamoglu, 2002; Prince-Gibson and Schwartz, 1988; Schwartz, 2005; Schwartz, Melech, Lehamann, Burgess and Harris, 2001; Costa, McCrae, Zonderman, Barbano, Lebowitz and Larson, 1986; Pohjanheimo, 1997; Prince-Gibson and Schwartz, 1988; Schwartz, 2005; Schwartz, Melech, Lehamann, Burgess and Harris, 2001 |
| Gender | Chodorow, 1990; Scott, 1988; Gilligan, 1982; Schwartz, 1992; Rokeach, 1973; Kahle, 1996; Pohjanheimo, 1997; Hickman and Houtson, 2003; Guimond, Branscombe, Brunot, Buunk, Chatard, Désert, García, Haque, Marinot and Yzerbyt, 2007; Bond, 1988; Parsons and Bales, 1985; Schwartz, 1992; Bakan, 1966; Schwartz and Rubel, 2005; Pohjanheimo, 1997; Puohiniemi, 2006 |
| Education level | Feather, 1984; Hofstede, 1980; Kohn and Schooler, 1983; Prince-Gibson and Schwartz, 1998; Pohjanheimo, 1997; Rokeach, 1973; Inglehart, Basáñez, Díez, Halmann and Luijckx, 2004; Kohn and Schooler, 1983; Inglehart, 1990, 1977; Schwartz, Melech, Lehamann, Burgess and Harris, 2001; Knafo and Schwartz, 2001; Schwartz, 2005 |
| Economic level | Inglehart, 1977, 1990; Holland, 1997; Kohn and Schooler, 1983; Rokeach, 1973; Knafo and Sagiv, 2004 |

Source: Elaborated by authors.

This research provides evidence that values are transformed into actions, actions into behaviours. Behaviours can be defined as a number of conducts and moral actions that have been developed by people, and it constitutes a concrete reference that detonates social responsibility executed by every person (Navarro, 2003). So that every person express his own understanding of social responsibility is essential, in such way also develop his morality, and acquire specific social skills that allow him to manifest behaviours that support society, hence show behaviours orientated to satisfy others needs (Davidovich, Espina, Navarro, & Salazar, 2005).

Through the link between values and actions and based on Berman (1997), Arón and Milicic (1999), Saéz and Ursua (2001), Navarro (2003) and Davidovich, Espina, Navarro and Salazar (2005), Bustamente and Navarro (2007) proposed the following concept of social responsibility:

“The capacity and obligation of every person to respond to society for actions or omissions that can be translated in a personal compromise with others and reflect in moral behaviours that orientates individual and collective activities to develop skills and to satisfy his needs, which include attitudes, values and concrete behaviours through which the person exercise responsibility with society” (Martí, 2011, p. 209).

These socially responsible behaviours can be measured through various, such as, academic/labour responsibility, volunteering activities, social help, religious activities, social coexistence, civic responsibility, self-care, cultural development, ecology and environment and respect for shared spaces (Martí, 2011).

The social responsible behaviours that express in activities for and to society, it is a phenomenon that has been observed, even established in concepts of social responsibility, which is understood as managerial obligation that takes action and improves wellbeing of society and care for organization interests. Also, as well as the company must take care of the economical, technical and legal factors, also it must focus on responsibilities that have to society (Kohlberg, 1940; Davis, 1973; Davis, 1975; Stone, 1978; Frederick, 1987).

The concept has evolutionated through years until become into a synonym of citizen behaviour, which means that particular realities in relation to everyday responsibilities that are part of daily in companies and the impact of their decisions (Mardsen, 1998; Waddock, 2002).

Boutlier and Thompson (2011) state that social responsibility is the answer given by companies to society for to the impacts caused. That response must be along with an ethical and transparent behaviour that contribute to sustainable development, which also includes health and society's wellbeing. This represents also the compromise acquired by the permission given by society to settle and obtain resources from it. For Wilburn and Wilburn (2011) another characteristic of a response to society is to take into account stakeholders. Whereas, Granillo (2013) defines a characteristic of this response to society is the form in which companies face these responsibilities, taking care of legalities and congruence with international laws. Also, social responsible practices must be integral part of organizations and must be performed in all its relationships, in all its influence space with a holistic approach.

In this research, the following hypotheses can be formulated based on previous theories.

H1: The values system has a positive effect on socially responsible behaviours in companies.

$$SRB = \beta_0 + \beta_1VAL + \xi$$

H2: The socially responsible behaviours have a positive effect on the social responsibility of companies.

$$RSI = \beta_0 + \beta_1CSR + \xi$$

H3: The social responsible indicators have a positive effect on the business performance.

$$PERF = \beta_0 + \beta_1SRI + \xi$$

H4: The values systems, social responsible behaviours impact, and the social responsible indicators have positive effects on business performance.

$$PERF = \beta_0 + \beta_1VAL + \beta_2SRB + \beta_3SRI + \xi$$

3. Method

This investigation follows a positivist approach, with a non-experimental design to test the formulated hypotheses, and it represents an explicative research. The sample size is 725 enterprises operating in the Guanajuato region of Mexico; therefore it has 95% of confidence and 3.6% of error.

The 100% of the sample is medium size enterprises, from 10 to 245 employees, with a cycle life between 1 and 45 years, with an average of 6.45 years and a standard deviation of 4.4 years. The respondents were managers, from which 13.52% were woman and 86.48% were man. These managers in average were 40 years old with a standard deviation of seven years. The 86.34% of the companies have had only one manager. Similarly, the 92.55% of the firms has a familiar management.

The respondent managers of the companies answered a questionnaire that measure values systems through the scale proposed by Schwartz (2006). Whereas, the scale of Davidovich et al. (2004) was used to measure social responsible behaviours, and the social responsible indicators based on ISO

26000 was carried were measured through a composite scale by Mitofsky (2004) and Cruz, Rositas and García (2013). Finally, to measure performance dimensions the scale of García (2005) was employed. To analyse the reliability of this investigation' scale the Cronbach's alpha was calculated. Specifically the results of this calculation were, for the values systems 0.910, for the social responsible behaviours 0,908, for the social responsible indicators 0.933 and for business performance 0.839.

4. Result

The results of the hypothesis test are summarized as follow in Table 2.

Table 2. Model VAL-SRB

| Model | R | R squared | R squared adjusted | Estimation typical error | Change statistics | | | | |
|-------|-------|-----------|--------------------|--------------------------|---------------------|-------------|-----|-----|-----------------|
| | | | | | Change in R squared | Change in F | gf1 | gf2 | Sig change in F |
| 1 | 0.575 | 0.331 | 0.329 | 0.4432 | 0.331 | 194.44 | 1 | 393 | 000 |

The value obtained from the Durbin-Watson test was 2.035.

Table 3. ANOVA VAL-SRB

| Model | Total squares | gf | Cuadratic mean | F | sig |
|------------|---------------|-----|----------------|--------|-----|
| Regression | 38.193 | 1 | 38.193 | 194.44 | 000 |
| Residual | 77.196 | 393 | 0.196 | | |
| Total | 115.390 | 394 | | | |

Where:

$$SRB = 0.563 + 0.801VAL$$

From these findings the results of Martí (2011), Martí (2014), Arango, Clavijo, Puerta and Sánchez (2015) are confirmed in the sense that the values are causal factors of socially responsible behavior.

From the test of hypothesis 2 the summary of the model is presented in Table 3 Model CSR-SRI and Table 4. ANOVA SRB-VAL.

Table 4. Model CSR-RSI

| Model | R | R squared | R squared adjusted | Estimation typical error | Change statistics | | | | |
|-------|-------|-----------|--------------------|--------------------------|---------------------|-------------|-----|-----|-----------------|
| | | | | | Change in R squared | Change in F | gf1 | gf2 | Sig change in F |
| 1 | 0.731 | 0.535 | 0.534 | 0.4400 | 0.535 | 451.761 | 1 | 393 | 000 |

The value obtained from the Durbin-Watson test was 1.603.

Table 5. ANOVA CSR-RSI

| Model | Total squares | gf | Cuadratic mean | F | sig |
|------------|---------------|-----|----------------|---------|-----|
| Regression | 87.711 | 1 | 87.711 | 451.761 | 000 |
| Residual | 76.303 | 393 | 0.194 | | |
| Total | 164.014 | 394 | | | |

Where:

$$SRI = 0.652 + 0.872 SRB$$

From these results it becomes evident that socially responsible behaviors directly affect the social responsibility indicators, this phenomenon was slightly outlined by Cardona and Sánchez (2016), however, so far, there has been no objective evidence to confirm this relationship.

The resulting model from test of hypothesis 3 is presented in Table 6.

Table 6. Model SRI-PERF

| Model | R | R squared | R squared adjusted | Estimation typical error | Change statistics | | | | |
|-------|-------|-----------|--------------------|--------------------------|---------------------|-------------|-----|-----|-----------------|
| | | | | | Change in R squared | Change in F | gf1 | gf2 | Sig change in F |
| 1 | 0.401 | 0.161 | 0.159 | 0.485 | 0.161 | 75.306 | 1 | 393 | 000 |

The value obtained from the Durbin-Watson test was 1.722.

Table 7. ANOVA SRI-PERF

| Model | Total squares | gf | Cuadratic mean | F | sig |
|------------|---------------|-----|----------------|--------|-----|
| Regression | 17.775 | 1 | 17.775 | 75.306 | 000 |
| Residual | 92.765 | 393 | 0.236 | | |
| Total | 110.541 | 394 | | | |

Where:

$$PERF = 2.670 + 0.329 SRI$$

This relationship is the one that has been most studied. It is possible to confirm the findings of Becchetti, DiGiacomo and Pinnachio (2005), Kang and Lin (2014), Simonescu and Gherghina (2014), Cardona and Sánchez (2016) and Maldonado, Pinzón and López (2016), in relation to the fact that social responsibility indicators are directly related to the performance of organizations.

Finally from the last test of hypothesis 4 the model results are presented in Table 7.

Table 8. Model PERF-VAL, SRB, SRI

| Model | R | R squared | R squared adjusted | Estimation typical error | Change statistics | | | | |
|-------|-------|-----------|--------------------|--------------------------|---------------------|-------------|-----|-----|-----------------|
| | | | | | Change in R squared | Change in F | gf1 | gf2 | Sig change in F |
| 1 | 0.601 | 0.361 | 0.356 | 0.425 | 0.361 | 75.551 | 1 | 2 | 000 |

The value obtained from the Durbin-Watson test was 2.005.

Table 9. ANOVA PERF-VALUE, SRB, SRI

| Model | Total squares | gf | Cuadratic mean | F | sig |
|------------|---------------|-----|----------------|--------|-----|
| Regression | 39.878 | 1 | 13.293 | 75.551 | 000 |
| Residual | 70.663 | 391 | 0.181 | | |
| Total | 110.541 | 394 | | | |

Table 10. Coefficient PERF-VALUE, SRB, SRI

| Model | Non standardized coefficient | | Typical coefficients | t | sig |
|----------|------------------------------|---------------|----------------------|--------|-----|
| | B | Typical error | BETA | | |
| Constant | 0.751 | 0.235 | | 3.193 | 002 |
| VAL | - 0.133 | 0.059 | -0.136 | -2.243 | 025 |
| SRB | 0.099 | 0.053 | 0.121 | 1.878 | 061 |
| SRI | 0.810 | 0.594 | 0.594 | 11.059 | 000 |

Where:

$$\text{PERF} = 0.751 + 0.099 \text{ VAL} - 0.133 \text{ SRB} + 0.810 \text{ SRI}$$

These results are significant, since it has already been shown that the proposed dimensions (values, socially responsible behaviors and social responsibility indicators) individually show an incidence, values affect socially responsible behaviors, socially responsible behaviors in social responsibility indicators and the latter in the performance of organizations.

However, when proposed jointly, the dimension of socially responsible behavior, shows an inverse relationship.

5. Discussion

From diverse research the theory of social responsibility evidences the effects of values systems on social responsible behaviours and how these through ethics (when individual) or through corporate citizenship (when organizational) are transformed in behaviours shown by stakeholders and recognized by a social declarative that the firm is socially responsible or not.

These social responsible behaviours are shown trough the quality efficient paradigm in clear and robust indicators of social responsibility, which in the end influence performance indicators in firms.

Within this investigation it is possible to observe how the values systems show a direct impact onto social responsible behaviours as well as on social responsible indicators, and finally how these indicators impact business performance.

However, when these are analysed together, it is clear that both value systems and social responsible indicators have direct effect on performance, but it does not happen with the social responsible behaviours.

Researchers of this investigation consider that both values systems and social responsible indicators have a significant and positive effects on business performance, the indicators majorly, and the values systems less. However, it is consider that social responsible behaviours negatively impact business performance, in order words, it is concluded by authors that even that social responsible indicators

increase the business performance it is considered that social responsible behaviours—which generate social responsible indicators—negatively impact in business performance.

These results demonstrate the believe that social responsible behaviours represent a cost, since at the beginning these represent a decrease of profits, however, once these are converted into social responsible indicators, clear, measurable and tangible, their impact on performance is positive. Similarly, it is well defined that values systems positively impact business performance, because there is a close relationship between values systems and the reductionist understanding about social responsibility as philanthropy.

There investigation results are based on the analysis of a sample that satisfies reliability test and with a error level under acceptable standards, it shows the perception only of a central region of Guanajuato in Mexico. Therefore, any generalization made from these results should be carried out carefully and we should expect similar investigations in other contexts in order to establish concluding statements.

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