THE DIFFERENCES IN CORPORATE SOCIAL RESPONSIBILITY MEASUREMENTS

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Abstract
This paper aims to study how global companies transform corporate social responsibility principles and commitments they obligated to do toward societies they perform their activists and businesses through in different areas, and recognize the differences between targeted CSR goals and achievements over years, as social responsibility is one of the important aspect of today business to design and implement strategies in organization. It aims to answer the question if the images and principles that the multinational companies announce and commit to are harmonized with their practices. The researcher will compare the policies of good ethical businesses' conducts internally and externally with real performances and achievements of multinational companies to identify to which extent they meet their standards, the progress toward social and ethical targets over time and where are the differences.

1. Introduction

The concept of Corporate Social Responsibility (CSR) has emerged since the 1950s, and it considers that large corporations have ethical responsibilities to improve society and contribute to sustainable development beyond traditional economic responsibility for profit. And it supposes that large corporations should have a sense of responsibility towards society, the environment and individuals, which increase the private sector engagement in sustainable economic and social development.

In the 1990s, CSR became an infrastructure in regulating International multinational companies. This concept has become an integral part of shaping corporate policies, strategies and business plans to manage companies in an ethical manner that takes into account the impact of their activities on customers, suppliers, employees, shareholders, communities and other stakeholders as well as the environment. This helps individuals to live in well-being, a healthy and clean environment on the one hand and contributes to improve the company's image and reputation and benefit the company's business and profits on the other.
Corporate Social Responsibility (CSR) can be defined as a form of international private business self-regulation that aims to contribute to the achievement of societal goals of a charitable and voluntary nature by engaging in or supporting voluntary or ethical practices. But over the past decade, this concept has become necessary and mandatory at the regional, national and international levels.

There are three main elements of CSR: Planet; including reducing greenhouse gases, reducing water consumption, minimizing the use of raw resources and relying on recycled materials, making recyclable products. People; ethics, integrity and transparency, health, safety and welfare, team development, diversity and inclusion, gender equality, enables women to access leadership positions. Society: human rights, support initiatives and entrepreneurship, health and well-being of a community, improve infrastructure, educate and train community members.

2. Literature review

A lot of literature in the past decades discussed the importance of corporate social responsibility for global companies as a competitive value (Weber, 2008). The Green Paper (EU, 2001: 4) defined CSR as "a concept whereby firms decide voluntarily to contribute to a better society and a cleaner environment" and explaining that it performed by merging "social and environmental aspects into business operations and their interaction with stakeholders" (EU, 2001: 6).

But Carroll's definition is a bit more detailed, Carroll (1979) described CSR as: ''The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time'' (Carroll, 1979: 500). And there are several benefits of CSR: (1) Access to resources; (2) employee better human resources; (3) better marketing for products; (4) gain more opportunities; and (5) competitive advantage (Barnett and Salomon, 2006).

In today's business world, the role of global companies goes beyond making a profit. Companies must do their business in a way that ensures responsibility to society and stakeholders (Harrison and Freeman, 1999). And also, Davis (Davis, 1973) argues that CSR requires 'consideration of issues beyond the narrow economic, technical, and legal requirements of the company'.

Added to all that, the consumer has recently become more aware and educated about responsible corporate behavior towards communities, which negatively and positively affects the company's strength, a company that does not care about social activities will lose a lot of customers and markets, which makes their competition weak compared to the company that took this aspect into account, which makes it more prosperous and strong (Altman, 2007).

Therefore, global companies' interest in social responsibility in their business and strategies often means their interest in what different stakeholders and communities expect from them (Mark-Herbert and Von Schantz, 2007). Thus, this increases the chances of customer loyalty and commitment if companies run their business with social and environmental responsibility (Brown and Dacin, 1997). So, the cornerstone of multinational corporate social responsibility is to meet stakeholder expectations, so corporate strategies must be based on these expectations (Commission of the European Communities, 2001: 6).

Consumers from different cultures expect companies to be interested in cultural differences between different regions during the implementation of social responsibility, and thus have different social performance (Abreu, David, and Crowther, 2005). However, most studies measuring social responsibility and corporate social performance CSP have been conducted in Europe and developed countries, compared to a small and limited number conducted in developing countries about the performance, policies, and strategies of multiple international companies in those regions (Rahman Belal 2001). So it is difficult to assess the impact of multinational corporate social responsibility activities in developing countries (Kolk and Van Tulder, 2006).

Working to achieve social responsibility in line with these cultures, company policy, and stakeholders at the same time is a challenge faces the international companies that operate in different regions around the world is. According to Singh and Rosenzweig (1991), multinational companies "are affected by a variety of environmental forces, some of which are specific to the host country and some of which are global in nature" (Rosenzweig and Singh, 1991), they said that multinational companies "face, at the same time, a pressure for conformity to conditions in the local environment and an imperative for consistency within the multinational" (Rosenzweig and Singh, 1991).

Muller (2006) has a close view, he said there are different perspectives about how multinational companies choosing their strategies, whether they should use a standard strategy

wherever they do business, or should they develop different strategies that suit each region and their local culture. Some believe that multinational corporations will do their best CSR activities towards communities in borderless' markets to improve society's welfare, This supports their belief that there is a positive relationship between international diversity and social responsibility (Bansal and Roth, 2000).

This puts double pressure on corporate management in terms of social responsibility: on the one hand, the company must manage its business in a way that suits local culture, values, and concepts, and on the other hand, it must maintain decision-making based on standard principles because of global concepts and values (Bartlett and Ghoshal, 2002).

After reading the previous literature reviews of experts and researchers in social responsibility and analysis of sources and the views of former researchers, the researcher believes that it is important for companies to follow CSR strategies wherever they perform their business all over the world, as its important for attracting customers, too. So the researcher studied whether the multinational companies believe that the CSR strategies are important and follow them and whether they operating different strategies in different markets and different cultures for attracting and keeping customers because it plays an important role in the modern era in the relationship between customers and company.

3. Hypothesizes and Methodology for analyses CSR reports for big companies

Hypothesis 1: Multinational companies follow their CSR strategies.
Hypothesis 2: Multinational companies practice different CSR strategies in different regional areas.

This research is a qualitative, comparative study based on text analysis. It was conducted through the related previous literature review and CSR reports disclosed of multinational companies – Nokia and Coca-Cola – to conclude if these companies follow the theoretical CSR strategies they announced and achieved the CSR goals through their practices, and if each one of these companies use different strategies in different regional areas in a way that suits local cultures around the globe.

4. Analysis

The researcher studied the yearly CSR data reports of two multinational companies as samples, Nokia and Coca-Cola, the reports are published in 2018.

The reports are open access and they are published annually by the companies to show how these companies manage and measure CSR goals, and how they build their responsible business strategies to meet stakeholder expectations around the world.

Nokia: Nokia is a Finnish multinational telecommunications and information technology company headquartered in Espoo, Finland. Mainly produced mobile phones. Nokia has 10,122 employees from 166 nationalities in 119 countries worldwide. Nokia adheres to the highest ethical business standards as we create technology with social purpose, quality, and integrity.

Coca-Cola: An American multinational beverage company headquartered in Atlanta, Georgia. Manufactures, sells and markets non-alcoholic beverages and juice concentrate. Coca-Cola currently offers more than 500 brands in more than 200 countries or territories, with 70,000 employees.

Across the globe and around the clock, we never stop working to give people the drinks they want and to improve the world we all share. We turn our passion for consumers into the brands' people love and create shared opportunities through growth. That's the essence of our transformation.

There are three essential elements for CSR: environment, people and society. The researcher will study the practices and performance of the two companies in the three social responsibility elements, to analyze if they apply the CSR strategies in each element as they committed themselves in their strategies.

Table 1: CSR elements

Elements for CSR		
planet	**people**	**society**
Waste management	Culture of Ethics and Integrity	Initiative and entrepreneurship
Energy and GHG emissions	Team development	Health and well-being of the community
The material used (recycled)	Health, safety, and wellness	Human rights
Nonmaterial Topics like water	Labor and human rights	Improving communities lives (infrastructure, technology
	Diversity, Inclusion and Collaboration	Empowering women
	Employee Community Impact	Educate and train community members

Source: Own creation based on the literature review

Table 2: Compare CSR measurements of Nokia and Coca-Cola

planet	Nokia	Coca-Cola
Waste management	• In Nokia's operations, the share of landfilled waste increased significantly (from 20% to 52%).	• Waste Recycling Percent is 86%. • Total Waste Recovered (kilograms) (in millions) 1,181.
Energy and GHG emissions	• 27% of the total purchased electricity was from renewable sources. • Electricity consumption across our facilities decreased by 3% as compared to 2017. • GHG emissions from facilities decreased by 18% as compared to 2017. 90 dedicated one-to-one reviews with suppliers, collaborative emission reduction projects.	• Reduce the CO_2 embedded in the Coca-Cola "drink in your hand" by 21% below 2010 levels. • Total Energy Use (megajoules) (in millions) 61,464.
The material used (recycled)	• Reduce the use of new packaging materials by 4200 metric tons (3700 in 2017) by taking the packaging coming from suppliers and reusing it in customer deliveries. packaging designs use	• 88% of The Coca-Cola Company's consumer packaging is recyclable—up from 85% in early 2018. • 30% of recycled material was used in packaging globally in

	recycled materials in all aspects of packaging where possible. OEM (original equipment manufacturer) packaging, such as packaging for cabinets, antennas, batteries, and cable reels, is typically 100 percent re-used. • Through Nokia voluntary programs, they sent around 4100 (2600 in 2017) metric tons of old telecommunications equipment for materials recovery and we reused approximately 56000 (68000 in 2017) units.	2018. • 58% of the equivalent bottles and cans introduced into the market in 2018 were refilled, collected or recycled. • Considering additional packaging types, that rate was 56% for 2018.
Nonmaterial Topics like water	• Water use decreased by 22% compared to 2017.	• 155% of the water used in Coca-Cola finished beverages safely returned to communities and nature. • From 2013 to 2018 Increase from 8% to 44% in ingredients certified to a sustainability standard over five years.

people	Nokia	Coca-Cola
Culture of Ethics and Integrity	• Business Training (EBT) completion: 95%. P86 • 84% of smelters identified as part of Nokia's supply chain were validated as conflict-free or are active in the validation process. • Nokia achieved its target to secure its defined critical information ecosystems and closed 95 percent of the identified critical and high vulnerabilities identified in assessments and audits. • Nokia honored in early 2019 for the second consecutive year, and third time overall, by the Ethisphere Institute as one the World's Most Ethical Companies. • The number of concerns and requests for guidance reported to the Helpline increased by 30 percent from 2017.	• N/A
Team development	• 14 percent more face-to-face workshop sessions than in 2017. • 22 percent more technology-enabled virtual sessions than in 2017.	• N/A

	• NokiaEDU delivered 2.2 million training hours to employees (1.6 million in 2017). • Consistent with its digitalization strategy, about 75 percent of employee training was technology-enabled, saving the company time and money over traditional classroom training. Virtual instructor-led training accounted for 19 percent of employee training, compared to 21 percent in 2017. • NokiaEDU learning solutions received a user satisfaction score of 96.9% in 2018 (97.7% in 2017)-employees, customers partners.	
Health, safety, and wellness	• Ensure the participation of all Nokia employees in corporate health programs to reduce the incidence of cardiovascular disease. • 100% of all suppliers delivering high-risk activity to be assessed using the Nokia H&S Supplier Maturity Assessment Process. • Lost-time incidents of our employees decreased by 5 percent between 2017–2018.	• To support Health & Safety programs and ensure continuous improvement, we also regularly conduct unannounced audits, including 237 in 2018, across our direct operations and bottling partners. • The lost-time incident rate of 0.38. • Safe and Healthy Workplace 31%. • Developed a Behavioral Based Safety program for the Coca-Cola system and suppliers to adopt into their operations.
Labor and human rights	• The Ethical Business Training module is one of the mandatory web-based training courses that was deployed in 2018. Nokia achieved 95 percent completion globally by the December 31, 2018 deadline. • Young workers from 15 to 18 years old or as specified by local legislation are not permitted to carry out work that may be hazardous, unsafe, or unhealthy, are not allowed to work night shifts, and have a maximum daily working time of eight hours.	• Audits found 96 percent of company-owned facilities in full compliance with our Human Rights Policy. • Child labor is zero. • Forced Labor is zero. • Provide 22 training programs to bottlers, suppliers, and auditors across the world to help them uphold the values outlined in the Supplier Guiding Principles.
Diversity, Inclusion and Collaboration	• Nokia had 15.3 percent of women in leadership positions, down from the 2016 baseline of 15.5 percent. • At the end of 2018, Bloomberg decided to include Nokia in its	• 32 % of senior leadership within Coca-Cola are women.

	2019 Gender-Equality Index (GEI) for transparency and commitment to advancing women's equality globally. With a Gender-Equality Index of 84.08, Nokia is ahead of the average of its peers (70.26 for the 26 technology companies listed). • The female share of hires stood at 23 percent out of the total hires, compared to 24 percent in 2017 and 21 percent in 2016.	
Employee Community Impact	• Employees contributed around 18 500 hours of volunteering in paid working time, significantly up from 7500 in 2017.	• N/A

society	Nokia	Coca-Cola
Initiative and entrepreneurship	• Contributed EUR 1.5 million to 33 universities across the world to foster scientific innovation.	• N/A
Health and well-being of the community	• Nokia programs supported over 10000 people to develop new skills or personal effectiveness and contributed to an improvement in the wellbeing or quality of life of over 57000 people.	• N/A
Human rights	• 2018 Human Rights Impact Assessment for the Nokia product portfolio was conducted with an externally. • Verified expert between July 2018 and March 2019.	• N/A
Improving communities lives (infrastructure, technology	•The radio networks we delivered to our customers served around 6.1 billion subscriptions worldwide, compared to around 5.5 billion at the end of 2016. • 2-3 Nokia Saving Lives solution kits provided and supported by Nokia and used by selected partner organizations in the humanitarian field, proving that Nokia technology saves lives.	• $125 million to invest back into local communities. • $22.5 million committed in support of 59 water projects from The Coca-Cola Foundation. • The Coca-Cola Company launched "Zero Waste Cities," a new program that aims to make Thessaloniki the first city in Greece with the potential to become a zero-waste municipality. • The Coca-Cola Foundation reached a major milestone, having donated $1 billion over 34 years to more than 2400 organizations globally. This includes $216

		million in total funding to protecting the environment, including projects that have created access to clean water for more than 32 million people.
Empowering women	• Invite around 1860 girls to experience a day of science at Nokia hosted by 600 Nokia volunteers.	• 865,787 women empowered; 31% increase over 2017. • 17 countries added in 2018, for a total of 92 countries. • From 2017 to 2018, More than tripled the level of funding to recycling projects. • Increased funding to women's empowerment programs by 38%. • More than $10 million to 37 women's empowerment organizations across the world from The Coca-Cola Foundation.
Educate and train community members	• Invested EUR 6.5 million in communities around the world, representing a 5 percent decrease in contributions from 2017.	• 1.5% of operating income invested back into local communities from The Coca-Cola Company and The Coca-Cola Foundation.

Source: Nokia (2018), Coca-Cola (2019)

5. Conclusion

In my research, I deeply read and studied different researches, reviews and yearly CSR reports of different multinational companies to study if these companies have CSR strategies and goals, and to which extent they are following their strategies in their practices. Also, to study if these companies have different CSR strategies in different regions around the world to take the national culture of different societies into account.

I sought to examine my hypothesis' by analyzing the annual corporate reports of two multinational companies accurately, Nokia and Coca-Cola, and compare theoretical goals with real practices at all levels of CSR.

In this paper my first hypothesis is confirmed, Nokia and Coca-Cola companies have CSR strategies, and they achieve the targeted CSR goals in all social responsibility aspects they obligated to perform. And I found that CSR means that the company is more concerned with the problems of society and think wider than making profit only, and it is important in modern business practices as a competitive advantage for building the market, sustainability, attracting customers and making a profit.

The second hypothesis was rejected, because, after analysis and deep reading, I found that the multinational companies don't use different strategies in different regions, and there are no differences between global strategies and regional strategies.

I believe that CSR strategies should take cultural differences in concern, because CSR relates to the notion that the expectations and orientations of different stakeholders – such as consumers – concerning CSR are not universal but can differ across borders, from one national culture to another. But unfortunately, I couldn't find data to support my second hypothesis. So in my further studies, I want to make deeper research in several companies and regions about cultural differences in different countries, examine the effect of national culture

dimensions on corporate social responsibility, and to investigate which dimension has a significant influence on corporate social responsibility activities. After all study how multinational companies take them into account while planning and designing strategies, to add more marketing value.

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