



Abstracts Book

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"Fostering Growth in Knowledge-based Economy
Through Technopreneurship:
Building a Platform for a Smooth Transformation
of Innovative Technology to Business"

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CODE-02

THE INFLUENCE OF MANAGER PROFILE ON *CORPORATE SOSIAL RESPONSIBILITY (CSR) PRACTICES*

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Abstract

Corporate Social Responsibility (CSR) has been an interesting and much discussed theme along with the emphasis on the implementation of Corporate Governance (CG) in Indonesia. The question then arises is what are the factors that motivate those companies to implement CSR, beside the public pressure or certain regulation? Any organizational structure will remain dependent on the policies and culture developed and supported by the organization's top management. Manager profile indicated to have influence on the implementation of CSR is also closely related to managers' perception of ethics and their social responsibility. Based upon the foregoing analysis, it appears that manager profile can influence the implementation of CSR. Managers recognize that the implementation of CSR is one form of assessment of long-term performance and is related to sustainability.

Keywords: Corporate, Social, Responsibility, Governance, Sustainability

INTRODUCTION

Corporate Social Responsibility (CSR) has been an interesting and much discussed theme along with the emphasis on the implementation of Corporate Governance (CG) in Indonesia. Large companies, in particular, are racing for CSR implementation to represent their CG in this country. The question then arises is what are the factors that motivate those companies to implement CSR, beside the public pressure or certain regulation? Agency-Stewardship theory used in the study by Diez *et al.* [3] of the companies in Spain is very much likely to be reinvestigated in Indonesia, since the implementation of CSR also involves profiles or roles of managers and their perception of ethics and social responsibility. CSR is dominated by the organizational structure in which top management serves as a structure that plays an important role in CSR policy [9,13]. Any organizational structure will remain dependent on the policies and culture developed and supported by the organization's top management. Top management with high interest in ethics and social responsibility will affect the company, and the effect will be seen in the strategic management process [14, 12].

The importance of the role of managers in CSR makes it necessary for us to analyze whether manager's profile affects CSR, and which manager's profiles significantly affect the CSR implementation. Agency-Stewardship theory explains how managers put themselves before the staff in their organization, are they serve

as agents or stewards that cater more towards staff. Diez *et al.* [3], in his research, defined that managers who act as agents will be more focused on improving their own welfare and will do an effective control when they have an interest in increasing shareholder value. Meanwhile, the managers who served as stewards will have better moral in managing cooperation and in thinking of the collectiveness of all stakeholder interests.

Manager profile indicated to have influence on the implementation of CSR is also closely related to managers' perception of ethics and their social responsibility. By conducting an analysis of the perception of ethics and social responsibility, managers are expected more to practice their role in the implementation of CSR as CEOs of organization [4]. Based on this background, the author is interested in analyzing the effect of manager profile on the application of CSR.

MATERIALS AND DISCUSSION

Agency-Stewardship Theory used the agency and stewardship approaches that constitute an alternatives as to how the top management play their role in managing and controlling the company, how to distance themselves as the owner and the controller of the company [15]. The managers served as agencies when they feel that they are agents assigned to the task of controlling the company and tend to be over controlling to the point of investigating what their staff was done. The managers served as stewards when they feel that they have to serve the needs of all stakeholders, including the staffs who work at the company. Stewardship theory assumes that managers are more sensitive to the fulfillment of the entire stakeholder needs and will always think of profits in the long term, rather than short term [7]. Agency theory focuses largely on maximizing the utility only for shareholders and short-term thinking because the manager is an agent [2]. Agency-stewardship approach in this analysis focuses more on whether the manager portray himself as an agent or steward, and how that role affects the implementation of CSR. The role constitutes the psychological factors characterizing more of their behaviors, such as work motivation, organizational identification, and how they use their strength as managers in control of their companies [3].

Diez *et al.* [3] suggests that managers behave as agents when they are affected by external factors, such as income, working conditions, and status. They tend to use their strength to influence subordinates. On the other hand, the managers behave as stewards when they are influenced by internal factors in themselves, such as attainment, job satisfaction, and the recognition that they identify themselves with the company and use their power to influence many stakeholders in order to maximize stakeholder value. Implementation of CSR undertaken by the company is an investment in social welfare, and it depends on the orientation of the relationships with stakeholders [1]. Diez *et al.* [3] concludes

that the manager profile as steward highlight more the perception of ethics and social responsibility than the manager who act as an agent. The latter will catch attention in the short term because its orientation is also only a short-term in nature. For him or her, perception of ethics and social responsibility constitute the costs and the administrative expenses for the company, thus something to avoid [6]. On the other hand, managers who act as stewards think more on long-term value and maximize the company's value, not only for shareholders but also stakeholders [2, 7].

Steward-agency approach also suggests that managers as agents contribute more to stable controlling for companies that are practicing a culture of individualism and power distance [4]. On the other hand, the manager as steward put more emphasis on empowering employees, using his or her authority with full of affection, trust, and intrinsic factors [7]. Based on this, it seems that managers who act as stewards will influence the implementation of CSR. Managers are doing a lot of things including CSR to invest in improving the long-term value of the company for the shake of stakeholders. Manager profile is how managers position themselves as agents or stewards based on the situation they are confronting in the company [4]. How the managers position themselves can influence how they perceive ethics and social responsibility [10]. The implementation of CSR is how companies make efforts to implement CSR by using the indicators of the Global Reporting Initiative (GRI), which are the acquisition of Iso 9001, Iso 14001, OHSAS 18001, the ownership corporate code of conduct and CSR reports.

Companies are now obliged to think not only short-term achievement, but also the long-term, or what is commonly termed as sustainability, and CSR is one part of the performance achievement. Epstein [5] describes the contrasting paradigm that many companies emphasize short-term performance assessment that is more related to financial performance, thus they have difficulties in applying sustainability they perceived as a burden. Furthermore, he described the opposite, that is how the four samples of companies succeed in implementing sustainability believe that the assessment of long-term performance through sustainability is not a burden, and, actually, it will positively affect the financial performance.

The reasons for the above success are: (1) the implementation of sustainability which raises short term burden yet has a positive impact on the company's going concern in the long-term, (2) top management support in the form of readiness to face the market reaction and the investors by providing an understanding that sustainability should be integrative and synergistic in strategy and must be done from now on and will benefit the investors in the long run, and (3) the company, through the top management, committed support the implementation of sustainability by the establishment of a special division or a manager in charge of the company's sustainability. The description convinces us

that it is important to use Triple Bottom Line (TBL) approach to business, which means taking environmental, social and financial results into consideration.

Question that follows the above description is how the company can choose the manager profile that emphasizes the application of CSR as the embodiment of sustainability. Many previous studies have concluded that managers' perception of ethics and social responsibility affect their intentions to act ethically [11, 8, 12]. One of the ethical actions is the implementation of CSR. Managers with a perception of ethics and social responsibility are likely to apply them in their companies, and it is quite reasonable to suppose that the managers' profile is mediated by their perceptions of CSR implementation.

CONCLUSION

Based upon the foregoing analysis, it appears that manager profile can influence the implementation of CSR. Companies need to have the ability to choose managers that serve as steward in order that the CSR is practiced on a more natural way and become the company's needs, rather than imposed by the pressure or demands of the regulation and the public. Managers recognize that the implementation of CSR is one form of assessment of long-term performance and is related to sustainability.

The study needs a follow-up with empirical tests and is expected to find empirical evidence of whether managers with steward profile put stronger emphasis on perception of ethics and social responsibility, and better implement the CSR compared to those with agent profile. It is important for companies to have ability to choose, based on research findings, manager with certain profile that improves the CSR implementation. Companies are also required to perform the testing and analysis of how the managers who will lead the company perceived ethics and social responsibility in order to recruit managers who are committed to the implementation of CSR. With an insight into the influence of managers' profile on the implementation of CSR, Companies can choose managers with specific profile for better implementation of CSR, not because of the pressure or demands of the government regulation and the public, but because of their commitment to the implementation of CSR.

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