LAVA:
Is Corporate Social Responsibility (CSR) inevitability or fashion? The role of the network for encouraging business to truly commit to sustainability

Case study on Executive level
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Abstract

LAVA is a Sustainable Business Association of Lithuania, which brings together companies and organisations committed to implement and follow responsible and sustainable business practices. The Association was formed out of the "National Network of Responsible Business Enterprises" (NNRBE), which had been active in Lithuania since 2005. From 30 August 2013 LAVA continues the work of NNRBE. Although LAVA operates more than 10 years, ir currently brings together only 34 business and non-business organizations. The core issues are as follows: how to spread the notion about corporate sustainability in Lithuania?; how to attract organizations truly to commit to sustainability? how to encourage organisations to become the members of LAVA? How to foster organization to share experience and good practices acting as socially responsible company?

Keywords

Corporate social responsibility, networking, greenwashing, "greenwashers"

Learning objectives

- To perceive the nature of Corporate Social Responsibility (CSR)
- To identify and evaluate the added values the network can offer to its' members.
- To develop strategy for attracting companies to join LAVA
- To develop check list how to recognise companies "greenwashers"
- To develop plan how LAVA could encourage business to truly commit to sustainability

Corporate Social Responsibility: meaning, reporting, greenwashing

The idea that business has a responsibility towards society is not new (Latapi Agudelo et al., 2019) as it is possible to trace the business' concern for society several centuries back (Carroll, 2008). Still, the concept that we know today as CSR is mostly a product of the post-World War II period (Carroll, 2015; Carroll, 2021) . Actually, the topic of CSR has gained increasing attention from the practitioners over the past decade (Dal Mas et al., 2022) as the various stakeholders (employees, consumers, society, etc.) expect from business more responsible use of business power (Turker, 2009). Due to changing values of society and major global crises (financial, climate, etc.) business willing to function successfully has to implementation changes: from working relationships to partnerships, from quick and easy profits to long-term sustainable business development, from self-interest to responsibility to society and nature (Matten and Moon, 2008; Barauskaite and Streimikiene, 2021). Benefits of business engaging in CSR are many: consumers' favourable perceptions that may affect brand preference and loyalty (Lee et al., 2012;), employee positive attitudes and behaviours towards organisation (Wang et al., 2020; Farooq et al., 2021; Onkila and Sarna, 2022), better financial performance (Barauskaite and Streimikiene, 2021).

Despite a huge interest in CSR, there is no unique definition of the construct (Homer and Gill,2022). Generally speaking, CSR refers to an explicit framework for better understanding of the business and society relationship (Carroll, 2015, Han and Lee, 2021)). Following Aguinis and Glavas (2012), CSR refers to "context-specific organisational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance" (p. 933). According to EC (2011), "to fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders" (p. 6) with two aims: firstly, maximising the creation of shared value not only for their shareholders, but also for their other stakeholders and society at large; secondly, identifying, preventing and mitigating their possible adverse impacts .

Situation on CSR worldwide and in Lithuania

The number of companies engaging in CSR is growing worldwide. Tim Stobierski, a marketing specialist and contributing writer for Harvard Business School Online, on 15 Jun 2021

published a paper "15 Eye-Opening Corporate Social Responsibility Statistics" (https://online.hbs.edu/blog/post/corporate-social-responsibility-statistics) providing:

➢ CSR statistics about Customer and Investor Beliefs (one example: Seventy-seven percent of consumers are motivated to purchase from companies committed to making the world a better place, while 73 percent of investors state that efforts to improve the environment and society contribute to their investment decisions).

➢ CSR statistics about Employee Beliefs (Ninety-five percent of employees believe businesses should benefit all stakeholders—not just shareholders— including employees, customers, suppliers, and communities they operate within).

➢ CSR statistics about Executive Beliefs (Nearly 90 percent of executives believe a strong sense of collective purpose within their organization drives employee satisfaction)

According to Audronė Alijošiūtė-Paulauskienė (Director of LAVA), in Lithuania "the progress has been made during the last 5 years" in the area of business interest and also involvement in CSR. Finally, more and more companies have realized that reporting on SCR will be compulsory in coming 2-3 years. Accordingly, companies started to search for the answers to the following questions:

➢ What does it mean "CSR"?

➢ What values CSR brings to company?

➢ Could CSR open for companies the new markets, attract for customers or to retain employees?

CORPORATE SUSTAINABILITY REPORTING.

EU law requires certain large companies to disclose information on the way they operate and manage social and environmental challenges.

Directive 2014/95/EU– also called the Non-Financial Reporting Directive (NFRD) – lays down the rules on disclosure of non-financial and diversity information by certain large companies.

On 21 April 2021, the Commission adopted a proposal for a Corporate Sustainability Reporting Directive (CSRD), which would amend the existing reporting requirements of the NFRD

Please read more about reporting: https://ec.europa.eu/info/business-economy-euro/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en

According to Audronė Alijošiūtė-Paulauskienė, in Lithuania the "top-bottom" approach is mainly driving the companies' decisions to commit to socially responsible way of operating. Although other antecedents might be relevant, still regulations on EU or national levels are the core factor for beginning to search information about CSR.

ANTECEDENTS OF CSR:

For better understanding about antecedents of CSR, please read:

de Oliveira Santini, F., Ladeira, W. J., Dalmoro, M., & de Matos, C. A. (2021). Antecedents and consequences of corporate social responsibility: a meta-analysis. *Journal of Social Marketing*, *11*(3), 278-305.

Alhouti, S., Johnson, C. M., & Holloway, B. B. (2016). Corporate social responsibility authenticity: Investigating its antecedents and outcomes. *Journal of business research*, *69*(3), 1242-1249.

Cheffi, W., Malesios, C., Abdel-Maksoud, A., Abdennadher, S., & Dey, P. (2021). Corporate social responsibility antecedents and practices as a path to enhance organizational performance: The case of small and medium sized enterprises in an emerging economy country. *Corporate social responsibility and environmental management*, *28*(6), 1647-1663.

Description of LAVA: mission, membership

It is a common practice to create and participate in various networks as n*etworking* allows to share of information or services between people, *businesses*, or groups. The field of CSR is not an exception. You can find information on EU networks and organisations helping businesses engage in CSR activities, socially-responsible investment, CSR management initiatives under webpage: https://ec.europa.eu/info/business-economy-euro/doing-business-eu/corporate-social-responsibility-csr_en

NETWORKING

Networking can be defined with different dimensions. However, mostly networking refers to 'the relationship of entrepreneurs, businessmen, owners and managers with financial institutions, other firms, government and industry (Su et al. 2015; Anwar and Shah, 2020).

„Network ties can be defined as the extent individuals, firms, management or entrepreneurs of the same network tie to each other. These can be either strong or weak. Strong-tie relationships are described by frequent interaction between individuals, entrepreneurs and firms with similar interest. This tends to reinforce and develop insights and new ideas. Weak-tie relationships, however, are characterized by infrequent interactions between casual acquaintances (Barringer and Ireland, 2016). Arguably strong network ties facilitate communication, cooperation, frequent exchanges of information and greater dissemination of knowledge across the organization. This results significant reductions in total costs (Kraatz, 1998), stable and balanced business operations (Gavirneni, 2002) and improves innovation (Goes and Park, 1997). According to Lee et al. (2009), strong-tie relationships are triggered by a sense of companionship, comfort, security and are part of a multilayered strategic relationship." (Tajeddini et al., 2020, p.3)

Turning to Lithuania, LAVA is a Sustainable Business Association of Lithuania, bringing together companies and organisations committed to implementing and following responsible and sustainable business practices. It is a place for sharing good practices in responsible business, encouraging learning, growth and sustainable development in Lithuania through cooperation and value creation for organisations, society and the country.

LAVA'S MISSION AND VISION

LAVA unites companies and organisations whose practices are based on sustainable business principles: respecting the human and labour rights of employees, protecting the environment, addressing the challenges of climate change, combating corruption, and building a civil society.

LAVA's mission is to promote sustainable business development as the foundation for responsible society and sustainable economic growth.

LAVA's vision is to represent the sustainable business in Lithuania, promoting good practices and a more favourable environment.

Please read more about LAVA on https://asociacijalava.lt/en/about-us/
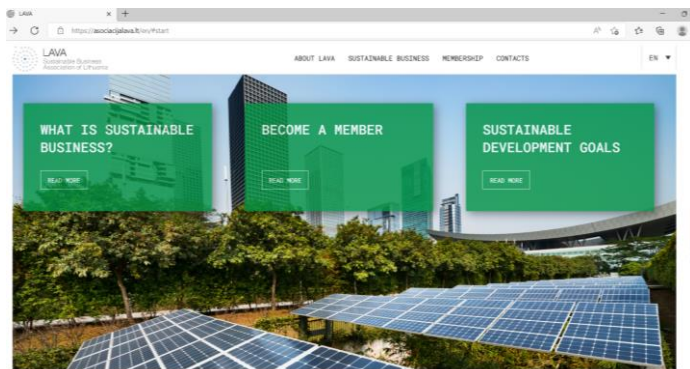
LAVA currently brings together 34 business and non-business organizations (true and associate members). The annual membership fee is differentiated and depends on the number of employees. Read more on: https://asociacijalava.lt/en/membership-fee/

According to Audronė Alijošiūtė-Paulauskienė, the aim is to increase the number of members of LAVA, at least double in the coming year. In order to achieve this aim, several actions have been implemented already:

  a)active contacts with other associated structures;

  a)active contacts with separate companies, especially situated in *Free Economic Zones in* Lithuania.

Audronė Alijošiūtė-Paulauskienė underlins that LAVA "asks companies to commit to change" before joining the network. Two things are relevant when considering company 's possibility

to become LAVA member. The first one refers to real wish of organisation to be a leader, to make changes, to do good things to society and environment. The second aspect is about having the procedures in the company.

THE FORMAL MEMBERSHIP REQUIREMENTS AND PROCEDURE FOR BECOMING A MEMBER OF LAVA (https://asociacijalava.lt/en/become-lava-member)

Membership requirements:

- Excellent reputation of both a company or organisation and its general manager;
- Company or organisation should be at least 2 years in business;
- Company or organisation should have at least 3 employees.

How to become a LAVA member:

- To become a member of LAVA, a company or organisation should send an application for membership to **audrone.alijosiute@asociacijalava.lt** and receive a declaration form by email, which commit to the principles of sustainable business;
- The LAVA board will evaluate the declaration and make a decision on membership within 30 days;
- A legal entity shall be considered to have become a member of LAVA from the date of payment of the first membership fee.

Audronė Alijošiūtė-Paulauskienė admittes that LAVA does not have the instruments to determine whether the company is acting responsibly and truly willing to be on sustainability way or whether the company is just pretending.

GREENWASHING.

Please read about greenwashing:

Ruiz-Blanco, S., Romero, S., & Fernandez-Feijoo, B. (2022). Green, blue or black, but washing–What company characteristics determine greenwashing?. *Environment, Development and Sustainability*, *24*(3), 4024-4045.

Ferrón-Vílchez, V., Valero-Gil, J., & Suárez-Perales, I. (2021). How does greenwashing influence managers' decision-making? An experimental approach under stakeholder view. *Corporate Social Responsibility and Environmental Management*, *28*(2), 860-880.

Yu, E. P. Y., Van Luu, B., & Chen, C. H. (2020). Greenwashing in environmental, social and governance disclosures. Research in International Business and Finance, 52, 101192.

ADDED VALUE OF BEING A MEMBER OF LAVA

Audronė Alijošiūtė-Paulauskienė highlines the relevance of training and courses for companies regarding CSR. It should be admitted that business in general and also members of LAVA lacks understanding of CSR notion and respectively struggle with CSR initiatives.

One of key questions while attracting business to join the network refers to added value, namely what benefits can the company obtain for participating in the network. Audronė Alijošiūtė-Paulauskienė notes particularly "the events by members" with the aim to share experience and best practices.

THE CORE VALUES FOR MEMBERS OF LAVA ARE FOLLOWING: (https://asociacijalava.lt/en/benefits-for-members)

- **DIALOGUE**. Participation in dialogue with Lithuania institutions that shape sustainable business environment;

- **DISCUSSION**. Participation in the LAVA and 15min discussion series about sustainable development;

- **EXPERIENCE**. Sharing your company's best practices at events and in the media;

- **EXPERTS**. Consultations with members of the LAVA expert council;

- **EVENTS**. Participation in annual Lithuania and Nordic countries sustainability summit and other events;
- **KNOWLEDGE**. Learning the best practices and knowledge from advanced association members;
- **INFORMATION**. Relevant international information on sustainable business topics;
- **PRESENTATION**. Presentation of the company's good practices in the association, placing the logo on the LAVA website;
- **MEDIA**. Posting members' news related to business sustainability on LAVA communication platforms.

The expectations of companies from membership in LAVA

Audronė Alijošiūtė-Paulauskienė underlines that: "mainly companies think that by joining LAVA, adding the LAVA badge, they will automatically become sustainable." Actually, it is not true. According to Audronė Alijošiūtė-Paulauskienė, "we offer a partnership on the road to sustainability".

In order to clarify the situation and to form appropriate expectations, LAVA does some activities as:

➢ issues the newsletters (usually one a month);

➢ organizes the meeting of members;

➢ the director of LAVA personally meets with representatives of companies in order to build strong personal contacts

➢ invite the members to take part in various activities on national level.

Challenges

As the result of the interview with the director of LAVA Audronė Alijošiūtė-Paulauskienė, some issues can be raised regarding:

➢ spreading the notion on CSR: how to reach more companies and explain them the value of being responsible;

➢ increasing the numbers of members of LAVA;

➢ the role of network in engaging companies for CSR.

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Recommendations

For Bachelor's students, essential information required to work on the case study should be provided in the main text or in the appendix.

For postgraduates, the search for external information essential to the case study may be part of the assignment.

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Section 4: [Questions/tasks]

The director asks:

1.   Please describe the nature of CSR?

2.   Please describe the role of stakeholder theory in analyzing CSR.

3.   Please describe the antecedents of CSR

4.   Please describe the added value the business can receive due to the engagement in CSR?

5.   Prepare the strategy for attracting companies to join LAVA.

6.   Prepare the plan (2 years) for attracting companies to join LAVA.

7.   Why could be worth to become the member of LAVA? Please prepare the detailed list with the added values LAVA can offer to its' members.

8.   To develop check list how to recognise companies "greenwashers"

9.   To develop plan how LAVA could encourage business to truly commit to sustainability

Used literature:

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9.   Dal Mas, F., Tucker, W., Massaro, M., & Bagnoli, C. (2022). Corporate social responsibility in the retail business: A case study. *Corporate Social Responsibility and Environmental Management*, *29*(1), 223-232.

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22.   Ruiz-Blanco, S., Romero, S., & Fernandez-Feijoo, B. (2022). Green, blue or black, but washing–What company characteristics determine greenwashing?. *Environment, Development and Sustainability*, *24*(3), 4024-4045.

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Teaching Notes

(a) Discipline background and target groups

Discipline background of the case study: Please define/select the most relevant category

☒ Strategic Management

☒ Operational Management

☒ Marketing & Sales Management

☐ International Marketing & Management

☐ Supply chain management

☐ Finance & accounting

☐ Economics

☐ Project management

☒ Other: Human Resource Management

General target groups: Please select all applicable addresses

☐ UG students

☒ PG students

☒ Executive Education

☐ Other (_____)

(b) Synopsis and type of the case

[Synopsis] *LAVA is a* **Sustainable Business Association of Lithuania***, which brings together companies and organisations committed to implement and follow responsible and sustainable business practices.* The Association was formed out of the "National Network of Responsible Business Enterprises" (NNRBE), which had been active in Lithuania since 2005. From 30 August 2013 LAVA continues the work of NNRBE. Although LAVA operates more than 10 years, ir currently brings together only 34 business and non-business organizations. The core issues facing LAVA are how to spread the notion about corporate sustainability, how to attract organizations truly to commit to sustainability and to become the members of LAVA. The content analysis of LAVA webpage was done. An in-depth interview with director of Sustainable Business Association of Lithuania (LAVA) Audronė Alijošiūtė-Paulauskienė was conducted to identify the situation regarding CSR in Lithuania, the value of networking and key challenges that LAVA faces. This case aims to provide students with knowledge on for making decisions regarding CSR, networking, encouraging companies to try commit to sustainability and greenwashing.

[Type] This case is decision case.

Decision Case:

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The decision case asks students to state what they would do in the circumstances described and requires them to make the decisions and formulate an action plan. In the role of a decision maker, students must develop a variety of feasible approaches and exercise judgment in selecting the approach with the highest probability of success for implantation.

Recommendations

Incident case, background case, exercise case are recommended for undergraduates;

situation case, complex case, decision case are recommended for postgraduates

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(c) Teaching objectives, target groups and target courses

[Objectives] This case is designed to reach such learning objectives as:

- To perceive the nature of Corporate Social Responsibility (CSR)
- To perceive antecedents and benefiting of committing to CSR
- To identify and evaluate the added values the network can offer to its' members.
- To develop strategy for attracting companies to join LAVA
- To develop check list how to recognise companies "greenwashers"
- To develop plan how LAVA could encourage business to truly commit to sustainability

[Target group] The case is written for Postgraduates Students

[Target courses] The case is especially intended for courses in Management, Human Resource Management.

(d) Teaching approach/area and strategy/organisation

[Approach/area] The case is intended to increase students' knowledge on making decisions regarding CSR, networking, encouraging companies to try commit to sustainability and avoid greenwashing.

Project conception justification/business case.

Business case and project development covers such steps:

- To analyse the concept of Corporate Social Responsibility (CSR)
- To identify the potential of LAVA in spreading the knowledge on SCR.
- To prepare the list of added value for companies in case of committing to sustainability
- To choose and describe the strategy for attracting companies to join LAVA
- To prepare the list of added value for companies in case of joining LAVA
- To identify the features of "greenwashing"

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- To develop plan how LAVA could encourage business to truly commit to sustainability

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Recommendations

I competencies may be developed for bachelors (narrow, function based)

T competencies may be developed for postgraduates (wide, horizontal managerial and function based)

The case is prepared for teamwork. Therefore, before starting to work on the case students have to organize teams. The team should consist of 3-4 team members. The case can be studied in the classroom or combining homework and work in classroom.

[Strategy/organization] of the case study has been organised as follows [a typical structure may be the following]:

1. **Case Briefing**: First the teacher should present topic, its purpose, time frame and course. After, students should read the case study carefully. A 40-minute time period should be allowed for this. The teacher can ask students to read case before coming to class. Students should be given time to discuss details of the case study and the associated work assignment with the teacher. A further 30 minutes should be allowed for this.

2. **Case Coaching:** While working on the case, students should have the opportunity to interact with the teacher in the form of coaching sessions. For this purpose, approx. 60 minutes should be scheduled again.

3. **Upload of analysis results:** After 2 weeks, students should upload their results to the learning platform in the form of a presentation.

4. **Case Presentation:** Participants should be given a period of 8-10 minutes to present the results and followed by a 10 minutes discussion.

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(d) Evaluation/Grading

[Evaluation criteria] Evaluation shall take place based on the following criteria:

Criteria	Description
Case research	Completeness (*disclosure of the substance of the content, use of appropriate terms*);
	Accuracy (*deep and complete understanding of the topic, ability to discuss using the information provided*);
	Argumentation (*discussion, giving appropriate examples, facts, statistics in comparison with the works of other authors*
Case presentation	Case presentation structure (*clarity of the logical sequence, adherence to the sequence during presentation*).
	Answers to questions (*detailed, with examples, demonstrating deep and complete knowledge of the topic, ability to discuss*).
	Quality of presentation preparation (*volume of the presented text, whether the text is legible, clarity of graphics, absence of grammatical and stylistic errors*).
Class participation	Preparation for the class activity (*having the necessary material, getting acquainted with it, performing the necessary tasks before the session*).
	Quality of comments (*clarity of ideas, consistency, reasoned answer to the questions, use of appropriate terms*).
	Initiative and involvement in task solving, discussions

1. **[Grading/weights criteria]** Evaluation shall take place based on the following criteria [a typical scheme may be the following]:

Maximum number of points achievable, thereof for 100

- Case research: max. 50 points
- Case presentation: max. 30 points
- Class participation: max. 20 points

…

Final graduation: 50 + 20 + 30 =100

Recommendations
Differences in the level of education and experience, e.g. masters students and postgraduates, can be taken into account both in the weighting of the evaluation criteria and in differences in the requirements.

(e) Analysis and solution outline