Human Rights and Sustainability in the context of Corporate Social Responsibility

Promoting Human Rights through CSR: The International and Greek framework & a survey analysis on Greek CSR practices.

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Abstract

Corporate social responsibility is a multidimensional concept with shifting definitions. Despite its ambiguity, CSR is intrinsically connected with human rights, providing a channel for enterprises to manage their societal influence and promote the respect for basic human rights. In the globalized business market of today, companies are progressively gaining power, which inevitably generates an analogous responsibility. The International and European community have, for some time now, recognized the societal impact of enterprises in their spheres of influence and, thus, attributed to them equivalent responsibilities by forming a soft law framework of CSR initiatives, guidelines and principles.

Greece has only recently become engaged in the development of CSR and is gradually showing a certain level of commitment towards the realization of a CSR policy framework. However, the Greek CSR is still in its infancy and the relevant engagement of domestic enterprises is significantly low, partially due to a variety of obstacles that the internal Greek environment entails. The results of the empirical research, conducted for the purposes of this study, show that Greek companies are actively participating in the promotion of human rights through materialistic contributions to not only the wider Greek community, but also to refugees. Nonetheless, the overall CSR awareness of the Greek business sector is low and the CSR engagement of its predominant part is minor. Future research should focus on the issue of human rights promotion and propose ways of enhancing the relevant level of awareness and engagement of the Greek business community.

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Keywords: Human Rights, Corporate Social Responsibility, Framework, Greece, Survey.

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Preface

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Abbreviations

NGOs: Non-governmental organizations
CSR: Corporate social responsibility
NAP: National action plan
TNCs: Transnational corporations
MNEs: Multinational corporations
IGOs: Intergovernmental organizations
US: United States
UK: United Kingdom
UNCTA: United Nations Conference on Trade and Development
ILO: International Labour Organization
UN: United Nations
GC: Global Compact
UDHR: Universal Declaration of Human Rights
WG: Working group
OECD: Organization for Economic Co-operation and Development
EU: European Union
EP: European Parliament
ISO: International Organization for Standardization
GRI: Global Reporting Initiative
UNEP: United Nations Environment Programme
ETI: Ethical Trading Initiative
GSP: Global Sullivan Principles
NSRF: National Strategic Reference Framework
SMEs: Small and medium enterprises
Introduction

The society of today is progressively becoming more demanding with regard to matters that concern the quality of life, the economy and the environment. In an effort to determine the possible actors that affect the societal structure, one would effortlessly consider as key players the government and the public. However, enterprises should not be omitted from this equation, since they have proven to maintain considerable power. The activities of enterprises not only have a direct impact on society and the environment, but also the capacity to do damage or create social and environmental benefits. Therefore, enterprises are equally important social actors and an integral part of this system.

The complex issue of what society expects and demands from enterprises and what enterprises demand from society has for long been discussed among the academic circles, enterprises, NGOs, media, politicians. The instrument that was conceived in order to achieve a harmonic coexistence between enterprises, local community and the public is Corporate Social Responsibility (CSR). Some of the various principles that the meaning of CSR encompasses are human rights, sustainable development, ethics, poverty, brand management etc. (Gupta & Brubaker, 1990; Heslin & Ochoa, 2008; Perrini, 2005; Stanwick & Stanwick, 1998; Werther Jr & Chandler, 2005). The business world soon came to realize that companies apart from the responsibility to generate profit for their shareholders, also have a responsibility to their stakeholders, thus a balance should be managed between profit maximization and upholding an ethical stance towards society (Falck & Heblich, 2007).

Although Milton Friedman reasoned that “There is one and only one social responsibility of business—to use its resources and engage in activities designed to increase its profits” (Friedman, 1962), other authors argue against this notion and try to propose ways for an effective development of CSR (Carroll, 1991; Husted & Allen, 2007; Salzmann, Ionescu-Somers, & Steger, 2005), explain how CSR is mutually beneficial for enterprises and societies (Vyakarnam, 1992) or try to examine the role of business as part of the society and not as something separate from it (Ward, Fox, Wilson, & Zarsky, 2007).
Despite the abundant literature on the subject of CSR and the long presence of this notion in the business world, there is no universally accepted definition of CSR due to a variety of reasons. First of all, CSR is a multidimensional concept containing a vast number of instruments, activities and issues, which can be approached through a wide range of substantially different methods (Barth & Wolff, 2009). In addition, the several interested parties involved in the CSR evolution process (academics, NGOs, politicians, businessmen etc.) explain CSR according to their own knowledge and expertise. Moreover, there is a plethora of overlapping concepts which exist in parallel with the notion of CSR; while each of these concepts deals with the same subject, business–society relations, their focus and emphasis differs. Some examples include “corporate social responsiveness” (Ackerman & Bauer, 1976), “business ethics” (Behrman, 1988), “corporate social performance” (Carroll, 1979; Swanson, 1995), “social responsibility” (Bowen & Johnson, 1953), “triple bottom line” (Elkington, 1997), “corporate citizenship” (Warhurst, 2001), “corporate accountability” (Zadek, Evans, & Pruzan, 2013), “corporate responsibility” (Zadek, 2004). Finally, every national business system entails unique cultural and institutional characteristics that hinder a common understanding of CSR.

The real challenge for business, however, does not exist in defining CSR, but in understanding how CSR can be socially constructed in a given context and applying it in the development of their business strategies (Dahlsrud, 2008). Blowfield and Frynas consider CSR as “an umbrella term for a variety of theories and practices all of which recognize the following: (a) that companies have a responsibility for their impact on society and the natural environment, sometimes beyond legal compliance and the liability of individuals; (b) that companies have a responsibility for the behavior of others with whom they do business (e.g. within supply chains); and that (c) business needs to manage its relationship with wider society, whether for reasons of commercial viability.

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1 In order to understand the immense and multifaceted field of coverage that the concept of CSR entails, one may consider as an example the “triple bottom line” model (Elkington, 1997), which is one of the many overlapping concepts that co-exist in parallel with CSR. According to Elkington, the areas of interest for CSR can be divided into three major categories: economic, social and environmental, each with its own subcategorizations. The social aspect, for example, may involve the promotion of human rights, gender equality, equal pay, equal opportunities, labour rights and so forth. The way these issues can be approached by a CSR management perspective also varies. Therefore, if someone were to provide a definition for CSR depending on the particularities found in each field of CSR involvement, they would either come to a grinding halt or would provide a numerous set of different definitions.
or to add value to society” (Blowfield & Frynas, 2005). According to the World Business Council for Sustainable Development, CSR is defined as “the continuing commitment by business to behave ethically and contribute to the economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large” (Giddings, Hopwood, & O’Brien, 2002).

In an effort to demonstrate what society expects from business Carroll formulated the renowned pyramid of CSR which is constructed by economic, legal, ethical and philanthropic responsibilities as its fundamental components (Carroll, 1991). Carroll considered philanthropy as a non-obligatory prerequisite for enterprises when taking into account what the public demands from them, while Tilson and Vance support the belief of some managers that philanthropy is an important part of a well-run company (Tilson & Vance, 1985). All the above efforts to define CSR show a convergence towards the societal and humanitarian aspect of CSR, but at the same time reveal the struggle to provide a coherent and homogeneous definition.

In Europe, a mainstream definition for CSR was provided by the European Commission in its Green Paper, according to which CSR is perceived as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. Being socially responsible means not only meeting legal obligations, but also going beyond by investing ‘more’ into human factor, the environment and the relations with stakeholders” (European Commission, 2001). Each country, however, may provide a different definition of CSR that is commensurate with its economic development and the priorities set by the society. In Greece, the Hellenic Network for Corporate Social Responsibility has defined CSR as “the voluntary commitment of companies to include in their business practices social and environmental actions that go beyond what is imposed by law and are related to all those directly or indirectly affected by their activities” (CSR Hellas Network, 2017).

Notwithstanding the differences in wording, both of the above definitions focus on the same basic principles: the voluntary character of CSR; the need of self-commitment on behalf of businesses in order to promote CSR practices beyond legal compliance; the social and environmental responsibility that companies have towards the general community; the necessity to take into account the demands of everyone
affected by a company’s activity, not only directly – employees, consumers, suppliers etc. – (internal dimension), but also indirectly – wider community, environment – (external dimension) and; the objective of CSR becoming part of a strategic approach. These doctrines regarding CSR are also depicted in the definition provided by the Hellenic Ministry of Economy and Development in its draft for the Greek National Action Plan (NAP) for CSR (Anonymous, 2014) and constitute the essence of this dissertation.

The intention of this dissertation is to provide an examination of the link existing between the promotion and respect of human rights and CSR, through an analyzation of the relevant literature and frameworks, as well as to offer an insight of the current CSR developments regarding human rights promotion in Greece, via an empirical research on the CSR perceptions and actions of the enterprises operating in Greece. The additional value of this dissertation is that it enriches the Greek bibliography on the subject of CSR, while contributing to the international discussion, as it provides a view of CSR - through the scope of human rights promotion – as formulated in the Greek business world during the period of the economic crisis.
International and Greek CSR framework: a theoretical analysis.

CSR is an ever-changing concept with shifting definitions. At its simplest form, the concept of CSR seeks to examine the role of business in society, while maximizing the positive societal outcomes of business activity. In order to verify the fulfillment of a business’s societal obligations, one must, first, observe the legal requirements imposed to it and, then, examine the choices that it has made (Woodward, 2007).

CSR and Human Rights.

On a first look, the company and human rights seem unconnected and impossible to be intertwined. Nonetheless, reality has no shortage of tangible and observable evidence supporting the idea that today’s enterprises are more closely linked with human rights than one would expect, with CSR being the key connecting factor between them. The connection of human rights with companies, however, has brought forth the questions of whether and how enterprises can have responsibilities regarding human rights protection and violation under international law.

On the national level, each country may legislate a number of instruments to promote human rights protection, thus binding domestic companies. These national legal requirements serve as guidelines for asserting where legal obligations end and voluntary CSR can begin (Lim & Tsutsui, 2012). The problem exacerbates when considering the operation of Transnational Corporations and Multinational Enterprises (TNCs and MNEs respectively)\(^2\) and their standing in the international legal order.

Globalization has played its part on this predicament. State regulation has become ineffective when considering that transnational and multinational actors have the ability to operate in multiple jurisdictions (Wallace, 2002). Therefore, they are able, not only to avoid inelastic state obligations by moving to a more favorable legal environment (regulatory arbitrage), but also to establish parallel or even competing legal regimes, which promote their own interests (Herrmann, 2004). In addition, globalization has created a form of state competition in order to attract investments for

\(^2\) Transnational Corporations (TNCs) and Multinational Enterprises (MNEs) will be regarded from this point onwards as the same, under the abbreviation “TNCs”, for brevity.
their growth and development. Consequently, relying on state regulation for the protection of human rights may prove to be unwise. The reality is that a lot of TNCs have outgrown state level regulation (Sullivan, 2003), with the analogous burden falling in the lap of the international sphere.

Successively, the question that arises is whether TNCs can be subjects of international law. Under the traditional conception, only states can be subjects of international law, since it is the law of states (Müller, 2012); companies cannot be subjects of international law because they do not have international legal personality. Undeniably, only states can guarantee a variety of international law norms, and among them certain human rights, thus limiting the role that corporations may assume. Nevertheless, this view is nowadays under serious challenge and is being contested by new legal precedents on both national and international level (Berman, 2007).

Undoubtedly, the international arena is a substantial source of power for TNCs, which exert their authority without having the obligation to answer to the equivalent international law duties. In many occasions, TNCs wield such an economic power that exceeds the corresponding power held by many developing and industrialized states (Anderson, 2008). Additionally, TNCs enjoy a variety of rights under international law, namely the right to property, akin to individuals. In essence, TNCs could be compared with other non-state entities that operate in the international field, such as Inter-Governmental Organizations (IGOs), which not only employ a similar amount of power and influence, but, most importantly, may have rights and duties under international law, resulting from their international legal personality (i.e. WTO and the EU). Moreover, duties under international criminal law, along with human rights, are now recognized on individuals (Clapham, 2000). Considering the above, one could argue that TNCs should not be excluded from being subjects of international law.

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3 According to the report of Anderson and Cavanagh, issued by the Institute of Policy Studies, out of “the 100 largest economies in the world, 51 are corporations; only 49 are countries”. In addition, the report concluded that “The Top 200 corporations’ combined sales are bigger than the combined economies of all countries minus the biggest 10”.

4 According to the Protocol 1 of the European Convention on Human Rights, the text of Article 1 reads as follows: “Every natural or legal person is entitled to the peaceful enjoyment of his possessions”. This article has been interpreted as protecting not only the company itself, but also its shareholders.

5 According to Article 25 of the Rome Statute of the International Criminal Court. UN Doc. A/CONF.183/9
Furthermore, it is a fact that private corporations have participated, along with states, on a number of international legal and political activities, thus contributing to the evolution of modern international law. There is a plethora of international documents that refer to corporations, imposing directly on TNCs, as well as other business enterprises, obligations regarding the promotion and protection of human rights. Key examples are the UN Global Compact (1999) and the UN Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights (2003). In addition, TNCs and private actors have also been the subject of a number of international treaties, namely the UN Convention on the Law on the Sea (1982), the Convention on Civil Liability for Oil Pollution Damage (1969) and the UN Convention against Organized Crime (2000). These treaties, entail the possibility for both natural and legal persons to be held liable or suffer the imposition of restrictions if their conditions are violated (MacLeod, 2008).

On the same note, some arbitration agreements and investment treaties enable corporations to bring claims against states, while there are many examples of investors seeking to overturn or block state actions by depending on international law (Picciotto, 2003). At the same time, international law may also be used against corporations. Under the US Alien Tort Claims Act (1789), it is possible for litigation action to commence, outside the US, against corporations that have violated international law. Additionally, the UK’s legal framework allows civil law claims for violation of human rights to be made against companies abroad (Villiers, 2008).

Considering the above, it is apparent that the international community does recognize international responsibility on private actors, as well as TNCs, under certain circumstances. Therefore, there is no fundamental legal reason to prevent the extension of human rights responsibilities to private actors, and especially TNCs. As Clapham has reasoned “as long as we admit that individuals have rights and duties under customary international human rights law and international humanitarian law, we have to admit

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6 The 1982 Convention on the Law of the Sea contains restrictions, regarding the appropriation of the seabed, which apply to natural and judicial persons, in addition to states. Article 137 (1) of this Convention reads as follows: “nor shall any State or natural or judicial person appropriate...”.

7 According to Article 1(2) of this Convention, as replaced by the 1992 Protocol (amended in 2000), the owner of a ship, regardless of its nature as natural or legal person, will be held liable for pollution caused by that ship.
that legal persons also have the necessary international legal personality to enjoy some of these rights and conversely be prosecuted or held accountable for violations of their international duties” (Clapham, 2000).

The constant expansion of corporate activity and power, along with the realization that the influence of companies extends beyond the field of the economy to political, cultural and social areas, has drastically reconstructed the equilibrium of their relationship with states and the society. In this day and age, companies have been elevated to one of the most important actors in the determination of how human rights are put into effect (Isa, 2000). The traditional concept according to which only states and individuals can be responsible for issues of human rights protection is definitely being called into question, not only by the civil society and political circles, but also by business managers during the last few years. In practice, an increasing number of companies is using human rights promotion and protection as a means of measurement and evaluation of their CSR policy. The company of the 21st century has shown that the respect for minimum international human rights standards is indistinguishably connected with the process of constructing a responsible company.

In the globalized economy of today, the perception of companies as being mere suppliers of products and services is rapidly changing. The several social, political and economic actors now view companies as new contributors to social and environmental quality concerns, with CSR matters incorporating human rights issues. These days, the society’s ‘authorization to act’ towards companies is provided after close examination of their production processes and a constant review, which extends to human rights concerns in their sphere of influence. Consequently, companies are currently required to construct their identity and legitimacy around the respect for human rights and integrate to their business leadership this new form of responsibility (Lozano & Prandi, 2005).

**Human Rights on the CSR agenda.**

Human rights have become an integral part of the CSR agenda of today’s enterprises, as a result of four basic trends, which appear to be interconnected. On the top of the list is the economic globalization. The process of globalization has prompted enterprises to
resort to internationalization and to spread their productive processes over different geographical areas, where the levels of human rights protection vary (Lozano & Prandi, 2005). In this way, corporations opened themselves to a new dimension of human rights issues, only to be further boosted by the emergence of the network society. According to the network society notion, companies are no longer mere economic actors, but they have become a part of a wider societal grid, where they must interact as equals with the other social actors (Lozano & Prandi, 2005). Indeed, consumers have become more aware of their power and surroundings, thus they expect and demand a greater level of social responsibility from companies. The same applies to shareholders and the companies’ supply chain, who seek to protect their reputation and profitability by demanding from their partner – the company- to increase its social footprint (Sater, 2011).

Moreover, globalization has triggered the bloom of the information and knowledge technologies. The fast-tracking and multiplying content regarding the dissemination of information on the subject of social issues is inevitably resulting in the expectation of greater corporate transparency and accountability. As a consequence, the risk society emerges. Companies are now in a global competition with each other, not only with regard to their tangible assets, such as product quality, technological innovation, profit, but also in connection with other main and intangible assets like reputation (Lozano & Prandi, 2005). In order to establish their leadership, companies are driven to promote their commitment to CSR practices by engaging in “effective and timely communication with their internal and external stakeholders” (Bejou, 2016). In many occasions, companies even form cooperative schemes to implement social responsibility practices and enhance their brand reputation (Sater, 2011). The image, identity and reputation of companies is under constant scrutiny by the civil society,

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8 In the analysis of Sater, the author uses as an example Proctor & Gamble, which “has a Supplier Environmental Sustainability Scorecard, in which it ranks suppliers based on five specific sustainability strategies, and those that score highest receive more business.” (Sater, 2011).
9 According to Sater, Macy’s, Nike, Gap, Inc., H&M, Levi Strauss, Marks & Spencer, and Patagonia have formed the Sustainable Apparel Coalition in order to “lead the apparel industry to develop improved sustainability strategies and tools to measure and evaluate sustainability performance.” (Sater, 2011).
which is increasingly informed and mobilized on certain rising human rights’ values (Lozano & Prandi, 2005).

**International framework on CSR and Human Rights: Main Initiatives.**

As it has been noted above, the international community and the business world have come to realize that companies have a certain level of social responsibility, especially on the field of human rights, intertwined with their commercial activity. This responsibility has had a constant presence throughout history: starting from the ancient times, where the wealthy merchants contributed to the promotion of human rights such as the right to decent living conditions and the freedom of expression; extending to medieval times, where the rich rulers donated to educational projects; and reaching up to modern times, with the notion of CSR binding the wealthy of today – companies. Considering that companies should not be excluded from being subjects of international law, since they cannot just be bearers of international rights without being subject to equivalent commitments; and despite the voluntary character that CSR has under its current definition, there should be an international regulatory framework delimiting companies’ societal and humanitarian obligations.

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10 The origin of CSR may be found in ancient Greece, where the institution of sponsorship was first established. Sponsorship dates back to 509 B.C. in the Republic of ancient Athens, when it was instituted by Cleisthenes as a form of compulsory tax on wealthy Athenians. In this way the wealthy of that time were involved in state expenses by contributing financially to sporting and cultural events. During the Roman period, Maecenas promoted the sponsorship towards education and arts and his name became synonymous with sponsorship. In the Byzantium, sponsorship was conducted through organized charitable institutions, which were the forerunners of institutional donors, providing the word charity in modern institutional sponsorship. In the period of Regeneration, tycoons, lords and kings of that time were the sponsors of famous art projects and institutions, such as the Louvre (Βερύκιου, 2010).

11 On a more recent note, the meaning of CSR, as it is understood today, first appeared in Europe around the 15th century, when Jacob Fugger - one of the wealthiest men of his time - was prompted by public condemnation due to his monopolistic merchant practices to incorporate CSR practices into his business activity. He implemented CSR in the form of philanthropy, by providing housing to poor families using his own property assets, and his actions became an indicator of the future development of CSR in the modern world (Metaxas & Tsavdaridou, 2013; Papasiopi & Tsakiri, 2015).

The regulatory responses to CSR avoided hard law measures for a variety of reasons. On the face of it, the famous moto provided by Friedman “*the business of business is business*” (Friedman, 1962) is not entirely incorrect. According to the systems theory (Luhmann, 1995), the market, as any social subsystem, is defined by the boundary it makes with its environment. Apart from its seemingly chaotic exterior, the interior is an area of reduced complexity characterized by a self-reproducing operation, a vicious cycle of sorts, which is fueled by the primary binary code of profit/loss (Corkin, 2008). Companies are indeed in the business mentality of profit generation and shareholder value maximization by avoiding loss. Therefore, any obligation inflicted upon them would be considered as an obstacle to fulfill this purpose.

Moreover, the current reality of the free market, which is constructed under the neoliberal principles of free capital movement and the limitation of any possible obstructions to it, only adds value to the core drive of the corporate world. In addition, the structure of company law in most jurisdictions is designed to facilitate free trade and enable worldwide economic competition. The corporate law system pursues business efficiency and, thus, aims at reducing any mandatory burdens that the corporate world resists, despite the potential danger of encouraging business actors to move beyond financial risks (Villiers, 2008).

Furthermore, states purport to attract business and will not easily risk deterring foreign direct investment by imposing human rights obligations on corporate practice (De Schutter, 2006). Besides, states may prefer having corporations held unaccountable “*in order to avoid their role as primary bearers of human rights obligations*” (Dine & Shields, 2008). All the above reasons, explain, also, to some extend the political circumstances under which CSR was given a voluntary character. With CSR being voluntary, the already powerful corporations gain even more power, since regulatory matters now depend on their good or best practice (Villiers, 2008); not to mention that the notion of voluntarism inevitably leads to holding back on the law on behalf of the states, with regard to CSR issues (Ward, 2003).

On the other hand, this extensive power that companies enjoy is a central issue for the discussion on CSR, since the perception of power is ultimately the key tool for the judgment of which expectations and commitments are realistic or not (Tullberg,
2004). As Stephen Lukes has argued, “an attribution of power is at the same time an attribution of responsibility for certain consequences” (Lukes, 2005), yet, “responsibility also breeds power” (Villiers, 2008). Therefore, corporations have found themselves in a situation where they have the power to set their own boundaries and form the corresponding societal expectations. But, when they are faced with challenging CSR issues, where an action or inaction is required, they understandably stay reticent than challenge the status quo, because companies nor can or want to act as governments (Ward, 2003).

In such occasions, the business world seeks regulatory interaction with states in order to be effectively responsive. Business and states should be perceived as members of a regulatory partnership\(^\text{12}\), where business has the necessary information regarding the social problems existing on its environment and states can provide the required guidance on how to solve the presented issues. Besides, states cannot deny their responsibility, especially on human rights issues, since it would essentially result in depriving their citizens of their democratic and political impact, forcing them to turn to the market power (Corkin, 2008; Young, 2010). States retain their hierarchy on public and social policy matters, regardless of the voluntary nature of CSR, but they have to exercise this power subtly in order not to disrupt the possibility of business to self-regulate itself and behave socially responsibly.

Consequently, the international community for the purpose of maintaining a balance between the different legal systems, the diverse economies and the zero-sum corporate and states’ intentions, resorted to soft law measures as a response to the need of regulating CSR while promoting the protection of human rights. Therefore, the following international soft law initiatives should not be perceived as the result of the international inability to produce a universal basic CSR framework\(^\text{13}\), but as a

\(^{12}\) In fact many authors have used the term of “contractual relationship” (Freeman, 2000; Schepel, 2002) because states and businesses are no longer in a zero-sum game, but in an equal standing due to the privatizations, the contracting out of public services, the use of private consultants by states etc., especially when considering that the state now regulates along with businesses.

\(^{13}\) The creation of a worldwide CSR basic framework is seemingly an impossible task when considering, for example, the multiple different economies and legal systems in the world. One problem that would certainly arise, would be the determination of the minimum requirements. If the legislator were to create this framework according to the needs of the already developed countries, then the imposition of the analogous obligations, restrictions and guidelines would be
compromise between many conflicting sides. These measures are the tangible evidence that CSR and human rights are entwined and that companies should abide to them.

ILO’s Tripartite Declaration of Principles concerning MNEs on Social Policy
When examining the CSR policies, another instrument that reflects the obligation of corporations to protect human rights at the international level is the ILO’s Tripartite Declaration. During the mid-1970s, the International Labor Organization (ILO) introduced a voluntary in nature – albeit non-binding - Declaration with tripartite structure; involving states, employers and labor, thus deviating from the state-centric norm (Muchlinski, 2007). Although this Declaration centers on general policies and fundamental workers’ rights, such as the freedom of association, the right of collective bargaining, the elimination of forced labor (Letnar Cernic, 2009); it constitutes another attempt to combine CSR with human rights, recognizing that business entities, like MNEs, should adhere to international standards since they have the power to violate them (MacLeod, 2008).

UN’s Global Compact
On January 1999, during the World Economic Forum at Davos, Kofi Annan introduced the UN Global Compact (GC), which is an agreement for the respect and promotion of human rights between the UN and the world business community (Williams, 2007). Since 2004, the GC urges the business world to respect ten basic principles, which revolve around four main areas: human rights, labor standards, environment and corruption. These ten principles emanate from the commitments made by governments at the UN, enshrined in already existing international instruments (Lozano & Prandi, 2005).

The GC’s primary source of focus for the respect of human rights derives from the Universal Declaration of Human Rights (UDHR - 1948). In particular, the first principle

detrimental for the currently developing countries; and if the situation was vice versa then the effect would be almost non-existent.

14 The Tripartite Declaration of Principles concerning MNEs on Social Policy was last amended in March 2006, in Geneva.
15 Until 2004 the GC contained 9 basic principles, the 10th, concerning anti-corruption, was added that year.
encourages businesses to support and respect the proclaimed human rights in their sphere of influence, while the second reinforces their commitment to avoid becoming complicit in human rights abuses. Additionally, this initiative suggests that companies, in their effort to protect and promote human rights, should also embrace other international instruments of human rights, namely the ILO’s Declaration on Fundamental Principles and Rights at Work (1998), the Rio Declaration on the Environment (1992) and the UN Convention against Corruption (2003) (MacLeod, 2008). Their aim is to facilitate the monitoring of social operations, accountability and transparency of companies (Runhaar & Lafferty, 2009). Therefore, the GC incorporates the expectations of society, which recognize the responsibility of business for the impact of their activities.

The Global Compact is a cooperative framework built upon internationally recognized rights and principles, seeking to fill the void among regulatory regimes and voluntary codes of contact (Kell, 2005). However, the GC should not be regarded as a regulatory instrument, since it does not purport to police or measure the behavior of companies. The GC gives emphasis to partner dialogue and requires from its participants to submit annual reports on their progress regarding the ten principles; though it could be argued that without any enforcement mechanism this instrument could be misused by companies for marketing purposes, while the reporting obligation could be given a superficial attention (MacLeod, 2008).

Nonetheless, the GC demonstrates that private actors can work together with the UN on the international level, since it constitutes an open call to businesses to become directly involved in a global human rights protection scheme, and to make human rights a reference framework for their activities. Once again, there was no objection from the international law perspective regarding this effect of the GC; on the contrary there are many companies willing to incorporate the aforementioned human rights instruments on their codes of contact.
UN’s Norms on the Responsibility of TNCs and Other Business Enterprises

Almost in parallel with the GC, the UN continued the effort to regulate the business community through the establishment of a Working Group (WG)\(^{16}\), tasked with examination of TNCs’ methods and activities (Lozano & Prandi, 2005). The result of the WG’s work was the Norms on the Responsibility of TNCs and Other Business Enterprises. These Norms are based on a wide number of human rights instruments\(^ {17}\), referred to in the Preamble, through which they purport to impose on corporate entities and others the obligation of human rights protection. Although there is an extensive coverage of human rights, it could be argued that the formulated obligation is vague and non-specific (MacLeod, 2008).

Two of the most important instruments that the Norms are predicated on are the UN Charter and the UDHR. The Norms utilize the UDHR’s applicability “to other organs of society and individuals” combined with the UN Charter’s Art. 1, 2, 55 and 56, in order to impose the obligation of human rights protection on enterprises. The 1\(^{st}\) Norm clarifies that the primary responsibility regarding human rights falls upon states, but TNCs and others should observe them, while avoiding relevant abuses. This is the most controversial issue in the Norms, nonetheless it has been argued that TNCs can be subjects of international law. Furthermore, Norm 10 stresses that businesses must observe not only international law norms, but also national law and regulations in every state they operate; while Norm 12 states that TNCs and other business enterprises shall respect civil and political rights, apart from economic, social and cultural rights. This entails the right to adequate food and drinking water, education, privacy, housing and development (MacLeod, 2008).

\(^{16}\) The Working Group was established by the Sub-Commission on the Promotion and Protection of Human Rights under Resolution 1998/8.

\(^{17}\) According to the Working Group’s view, the Norms reflect a wide range of international and regional human rights instruments that can potentially trigger the responsibility of TNCs. These instruments include: “the Genocide Convention, the Convention Against Torture, the Slavery Convention, the Conventions on the Elimination of All Forms of Racial Discrimination and Discrimination Against Women, the ICCPR and ICESCR, the Geneva Conventions, the Convention on Biological Diversity, the OECD Bribery Convention, the African Charter on Human Rights, the American Charter on Human Rights and the European Convention on Human Rights. Reference is also made to ILO instruments, the OECD Guidelines on Multinational Enterprises and the UN’s own Global Compact” (MacLeod, 2008).
The UN Norms strive to enforce legally binding obligations on TNCs and other businesses, thus they have been characterized as the “first non-voluntary initiative” regarding CSR (Weissbrodt & Kruger, 2003). Regardless of their nature remaining non-binding, their introduction caused a great divide between those supporting the deviation from soft law standards and those defending the archetypical state centric view of international law. However, despite the fact that TNCs and other economic actors have the ability to be bound by international law norms, the UN Norms only attempt to impose human rights obligations on TNCs as complementary to the same obligations of states\(^\text{18}\) (MacLeod, 2008).

OECD’s Guidelines for MNEs
The Organization for Economic Co-operation and Development (OECD), for the purpose of facilitating direct investment among its member states, formulated the Declaration on International Investment and MNEs, part of which are the OECD Guidelines. These Guidelines are the first multilateral initiative in the field of CSR and human rights promoted by governments, and constitute voluntary recommendations that offer guidance to companies on how social issues should be addressed\(^\text{19}\). They provide the expectations that governments have from internationally operating companies and attempt to create a level playing field by applying the same rules to all businesses that refer to them in their codes of contact (Lozano & Prandi, 2005).

EU’s Green Paper on CSR
The European Union (EU) has gradually incorporated in its agenda the issue of CSR and its connection with human rights. It was in the late 1990s that the European Parliament (EP) started to examine the matter, resulting in 2001 to the publication of the Commission’s Green Paper on promoting a European framework for CSR (European Commission, 2010). On the area of human rights, the Green Paper emphasizes on the

\(^{18}\) Norms 1 and 19 clearly state the primary obligation to enforce and observe human rights rests upon states.

\(^{19}\) It important to note that in 2000 the OECD Guidelines were updated in order to adapt to the new challenges of globalization, incorporating new references to certain human rights. The recommendations introduced relate to the abolition of forced and child labor as well as human rights in general, consumer rights, corruption and the issue of transparency (Lozano & Prandi, 2005).
close connection of CSR with human rights, especially in the field of international corporate activities; while highlighting that there should be no categorization of human rights in CSR, since the impact of company activity extends beyond the area of labour rights. The EU also points out that the codes of contact should be used only supplementary to the national and international laws and that there is a pressing current need to improve the protection of human rights by focusing on proactive corporate action (Lozano & Prandi, 2005).

EU’s Directive 2013/34/EU

During the last few years, the EU’s strategy on CSR has set as an issue of high priority the enhancement of transparency with regard to the social and environmental information provided by companies (European Commission, 2010). By following this approach, the EU targets to create a level playing field throughout its internal market, assist companies to improve their non-financial performance and facilitate the access of societal organizations to the impact of business strategy and operation (Iliopoulos & Panagiotidou, 2015).

In 2013 the EP adopted the Directive 2013/34/EU amending the Fourth and Seventh Accounting Directives on Annual and Consolidated Accounts and, thus, requiring large enterprises to include in their reports additional information regarding CSR matters. Since the September of 2014, this Directive became community law and all member states are required to implement it in their national legal system by December 2016, while companies must publish their first reports in 2017 (Iliopoulos & Panagiotidou, 2015).

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21 Directives 78/660/EEC and 83/349/EEC.
22 This Directive imposes to all large European enterprises, with over 500 employees, the obligation to publish annual reports with regard to their social, environmental, human rights, anti-corruption and anti-bribery, and employee rights policies. In addition, it does not impose any requirement on the reporting procedure, although companies are expected to follow any of the internationally known guidelines.
Social Accountability 8000
The Social Accountability 8000 is a universal and voluntary standard developed by the Social Accountability International\textsuperscript{23} for auditing and certification of labour practices by interested companies. It is important to note that it is an independent third party certification mechanism. Regarding human rights, the SA8000 mostly focuses on labour rights, following a set of principles deriving from international human rights instruments, namely the ILO’s Conventions, the UDHR and the UN’s Convention on the Rights of the Child (Lozano & Prandi, 2005).

ISO 26000 Guidance Standards on Social Responsibility
The ISO 26000\textsuperscript{24} is a voluntary International Standard regarding social responsibility, constructed for the purpose of assisting any type of organization, either public or private, to adopt a socially responsible behaviour\textsuperscript{25}. When applying this standard, the respective organization is mandated to consider a number of social, legal, environmental, cultural, economic and political factors. ISO 26000\textsuperscript{26} refers to multiple core subjects of social responsibility, namely human rights, community involvement and development, environment, fair practices (Webb, 2015). However, it is not a certification tool, but it can be rather used by enterprises to guide them in the implementation of more socially responsible policies and in the achievement of transparency in their reports. ISO 26000 attempts to gather all the indicators of society in order to assist companies in operating for the good of the society (Iliopoulos & Panagiotidou, 2015).

Global Reporting Initiative Guidelines
The Global Reporting Initiative (GRI) is an independent multi-stakeholder organization, which is currently collaborating officially with the UN’s Environment Programme (UNEP) and operates along with the Global Compact. The GRI’s aim is to create and

\textsuperscript{23} The Social Accountability International, formerly known as the Council on Economic Priorities Accreditation Agency, is a non-profit organization based in New York. See more at: http://www.sa-intl.org/
\textsuperscript{24} ISO 26000 was published for the first time in November 2010.
\textsuperscript{25} For more information see http://www.iso.org/iso/home/standards/iso26000.htm
\textsuperscript{26} It has been argued that ISO 26000 can be used as a means to achieve compliance with the OECD Guidelines, while it is considered a step before the GRI Guidelines. (Webb, 2015).
communicate universally applicable reporting guidelines on sustainability and, thus, assist organizations and companies in their economic, environmental and social reporting regarding the whole spectrum of their activities. The GRI Guidelines are presently the central point of reference for CSR reporting and include considerations of human rights in their parameters (Willis, 2003). With regard to social reporting, the GRI utilizes as indicators a variety of human rights derived from international human rights instruments (Lozano & Prandi, 2005).

Other International Initiatives
There is a plethora of other International Initiatives that underline the undeniable link between human rights and CSR practices, as well as, the social responsibility of companies. Some examples are: the Ethical Trading Initiative (ETI) Base Code\(^{27}\) and its Principles of Implementation, which aim to encourage good corporate behaviour in the field of labour rights\(^{28}\) (Barrientos & Smith, 2007; Hale, 2000); the Amnesty International’s Human Rights Guidelines for companies, which emphasize on the general moral and legal responsibility of companies to use their sphere of influence in promoting the respect for human rights\(^{29}\) (Ruggie, 2007) and; the Global Sullivan Principles (GSP) for CSR, which encourage the adhering companies to provide information regarding their commitment to the fundamental human rights doctrines enshrined in them\(^{30}\) (Chao, Polonsky, & Jevons, 2009; Goodman, Rolland, & O’Keefe Bazzoni, 2009).

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27 The ETI is an alliance between companies (mainly in the retail or consumer goods fields), NGOs and trade unions in the UK, which has as its purpose the improvement of labor conditions in the worldwide supply chains that produce products for the UK market. For more information see: http://www.ethicaltrade.org/

28 The ETI's Base Code binds companies to comply with a number of labor rights, namely the freedom of association and the right to collective bargaining; the right to safe working conditions; the prohibition of child labor; the right to fair living wages; the right to reasonable working hours; the prohibition of inhumane treatment etc..

29 The Amnesty International’s Human Rights Guidelines refer to the following criteria on human rights: community rights; labour rights; non-discriminatory treatment; right to freedom from slavery; health and security; equitable employment conditions; freedom of association and collective bargaining. These guidelines create a basic framework in order for companies to develop human rights policies and provide a checklist of principles on the basis of universally recognized human rights, enshrined in many UN conventions and protocols.

30 The GSP refers to the support of universal human rights, equal opportunities, freedom of association, training, health and safety, sustainable development, fair competition etc.
**Greek framework and progress on CSR**

The International and European community have clearly demonstrated their recognition towards the significant social and environmental role that enterprises have in their respective sphere of influence. Because companies are operating in unmapped territory and are in need of guidance, they were provided with a basic definitional and operational framework that serves as a compass to their CSR activities and obligations.

At the EU level, although in theory the community is perceived as a whole, in practice it is consisted of many member states, each encompassing their unique characteristics. The EU expects from its members to follow the international lead in CSR matters, but the level and way of CSR integration rests upon them. There are many countries in the EU that have not yet implemented a national policy framework, with Greece currently being among them. Therefore, the mandate of CSR relating to corporate actions going beyond legal compliance, is particularly true in Greece, where CSR is not under a legal framework (Androniki Kavoura & Sahinidis, 2015).

Despite the fact that, at present, there is no official Greek framework on CSR policy, some steps have been taken towards its realization. The portfolio for CSR policy was undertaken by an official working group, whose members come from three different Ministries, NGOs, academic circles and social partners (Anonymous, 2013). This working group has already communicated a draft of the Greek national action plan (NAP) on CSR in July 2014. According to the text of the Draft NAP, Greece by using as a basis the European framework and the international guidelines regarding CSR, has

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31 According to many researchers, there is a causal link between CSR integration and the distinctive features that each country entails. More analytically, the level of uptake regarding CSR may differ considerably depending on various factors, such as the economic development, the legal and political system, cultural standards and society’s expectations concerning business conduct (Hofstede & Hofstede, 2001; Skouloudis, Evangelinos, & Nikolaou, 2011).

32 According to the Commission, out of the 28 member states (the United Kingdom is still a member), only 15 have implemented national policy frameworks regarding CSR, while there are many EU companies that have not yet incorporated into their strategy and activities social and environmental concerns.

33 More extensively, the members of the official working group, tasked with the formulation of the Greek NAP on CSR, derive from: the Ministry of Development & Competitiveness, the Ministry of Labor & Social Security, the Ministry of the Environment, Energy and Climate Change, the Hellenic CSR Network, Greek Transparency, Federation of Greek Industries, the Athens University of Economics and Business and Consumers (European Commission, 2013).
already developed legislation related to a greater or lesser degree with various aspects of CSR. Moreover, the same text highlights several international CSR initiatives that Greece aspires to follow. The ultimate goal is to integrate all the individual instruments into a single national strategic framework (Anonymous, 2014).

Indeed, there is a range of Greek legislation that is aligned with CSR policy. This includes national laws on human and labor rights, regarding the prohibition of forced labor, the protection of wage and social security, the freedom of association and collective bargaining, equal treatment, the protection of workers’ health and safety, the protection of the right to health, education, employment and housing, the social and economic inclusion of marginalized social groups, combating poverty, discrimination and social exclusion, the protection of persons with disabilities. Other areas of Greek legislation relate to corporate governance law, green public procurement and environmental protection. Moreover, a number of national

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34 Law 2079/1952 has ratified the ILO Convention 29 on “forced or compulsory labor” for the elimination of all forms of forced or compulsory labor.
35 Law 1182/1981 has ratified the ILO Convention 138 "On the minimum entry limit to Employment" for the abolition of child labour; N.2918/2001 has ratified the ILO Convention 182 "For the Worst Forms of Child Labour and Immediate Action for the Elimination" on the abolition of child labour.
36 Law 3248/1955 has ratified the ILO Convention 95 "On the wage protection."; Law 4093/2012 which defined the legal minimum wage and put a pilot program aimed at ensuring minimum income.
37 Law 3251/1955 has ratified the ILO Convention 102 "On minimums of social security.”
38 Law 4204/1961 has ratified the ILO Convention 87 "On Freedom of Association.”; Law 4205/1961 has ratified the ILO Convention 98 "On the application of the principles of the right to organize and bargain collectively."
39 Law 3304/2005 on the application of the principle of equal treatment irrespective of racial or ethnic origin, religion or belief, disability, age or sexual orientation in employment and occupation; Law 3896/2010 on equal opportunities and equal treatment of men and women in employment and occupation in the private and public sectors.
40 Law 3850/2010 is a Code of Laws that protect the health and safety of workers.
41 Law 1426/1984 has ratified the European Social Charter which guarantees economic and social rights in areas such as health, education, employment and housing.
42 Law 4019/2011 on Social Economy and Social Entrepreneurship in creating businesses that promote social and economic inclusion of marginalized social groups, combating poverty, discrimination and social exclusion. It has also introduced the concept of Socially Responsible Public Procurement incorporating social aspects in the award criteria.
43 Law 4074/2012 has ratified the Convention on the Rights of Persons with Disabilities.
44 Law 3855/2010 on Green Public Procurement which describes the initial administrative actions to develop national policy and roadmap on Green Public Procurement.
45 Presidential Decree 148/2009 on environmental liability for the prevention and remedying of environmental damage (harmonization with Directive 2004/35 / EC) and the recognition of
policies, plans and programs of the National Strategic Reference Framework (NSRF) relate directly or indirectly to CSR, and involve: waste management policies\textsuperscript{46}, green tourism\textsuperscript{47}, new innovative entrepreneurship\textsuperscript{48}, green business\textsuperscript{49}, green entrepreneurship - corporate social responsibility (CSR) - social economy\textsuperscript{50} and eco-commerce\textsuperscript{51}.

In addition, the Draft NAP makes reference to several of the International CSR Initiatives, namely the OECD Guidelines for MNEs, the Charter of Fundamental Rights, the UN Global Compact, the ILO Declaration of Principles concerning MNEs on Social Policy, ISO 26000, the UN Guiding Principles on Business and Human Rights and EU Directives 2012/27/EU, 2013/34/EU (Falck & Heblich, 2007). Interestingly, the GRI and some other Initiatives are not mentioned in this text. Nonetheless, the Draft shows the commitment of the Greek state to follow and disseminate the basic international principles regarding CSR.

Consequently, the Greek national law regulates issues related to CSR, but the regulation of these issues is fragmented and not part of a national strategic framework. It is therefore important to integrate all legislative interventions into a comprehensive national action framework for CSR.

Greece, among other Mediterranean countries, is one of the late adopters of CSR policy design and formation, only recently beginning to develop a CSR agenda. This is

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46 These policies refer to the end of life for cars and boats, used tires, used batteries and accumulators, the rejection of electrical and electronic equipment, construction materials, demolition and excavation and industrial oils.
47 NSRF’s program providing financial incentives for companies operating in the tourism sector to develop environmentally friendly processes and infrastructure.
48 NSRF’s program providing financial incentives to new SMEs developing and commercializing highly innovative ideas.
49 NSRF’s program which sets the conditions of integration of environmental concerns in business operation in order to influence the production and supply chain process.
50 NSRF’s program to provide new knowledge and skills to employees to improve their competitiveness in order to cope with the difficult economic situation.
51 NSRF’s aid program for SMEs to take actions on: a) Green Entrepreneurship, with respect to the environment and public health, b) Corporate Social Responsibility, to help the local community and especially those most in need.
the result the European Commission’s overall strategy to promote a socially responsible framework along with the impact of universal CSR initiatives (Albareda, Lozano, & Ysa, 2007). The Greek Draft NAP makes a clear reference to the Commission’s vision of “Europe 2020” (European Commission, 2010) and sets as its main areas of focus the environment and climate change, human resources, society, market transparency, business ethics, respect and support of consumer rights, corporate governance and internal control. There are three main priority axes: education and training for both business and citizens, collaboration between public and private sector, dialogue and synergies. The Draft has transparency as a cross cutting theme, while it also contains provisions for monitoring. The goals and actions cover the period 2014-2020, however there is no clear indication in the text of the specific timeframe for each stage of the implementation process (European Commission, 2001).

Furthermore, as regards the promotion and operation of CSR matters, it is noteworthy that the Draft NAP provides for the creation of two official bodies: the National Council on CSR, with the purpose of promoting the development of CSR in accordance with the International and European principles and facilitating the business progress in this area52; and the Implementation and Assessment Authority on CSR, which will aim to develop and promote CSR ethics, ensure transparency, efficiency and consistency in the implementation of CSR, while having the general supervision of the CSR implementation by public and private enterprises, and the evaluation of the National Strategy’s implementation53 (Anonymous, 2014). At the same time, there are

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52 The National Council will be consisted of the competent Ministries, social partner representatives, and the academic community, while it will be supported administratively by the Directorate of Societe Anonyme of the General Secretariat of Commerce. The Council’s main responsibilities will be: the submission of advisory and consultative suggestions for CSR to the State; the participation in committees for the planning of instruments and laws; the supervision of the CSR environment; the devising of national CSR policy, acting as a link between the government and businesses; the monitoring of codes of conduct, prepared by the CSR Implementation Authority; the confirmation of compliance with international and European principles of CSR; the recording of information on business operations in relation to CSR; and the coordination of the Implementation and Assessment CSR Authority’s actions (Anonymous, 2014).

53 The Implementation and Assessment Authority will be consisted of CSR stakeholder actors, social partners and representatives of the academic community, while it will be supported administratively by the Directorate of Societe Anonyme of the General Secretariat of Commerce. The Authority’s main responsibilities will be: the supervision and coordination of the bodies operating in the CSR environment; the participation in collective government institutions with relevant competence; the confirmation of compliance with the relevant European and national
several organizations and institutions currently operating in Greece, which have been already working on the promotion of CSR issues, namely: the Hellenic CSR Network, since 2000; the Hellenic Institute of Business ethics, since 2005; the Hellenic GC Network, since 2008; Eurocharity, since 2006; Transparency International Greece; the Corporate Responsibility Institute, since 2008; the Global Sustain, since 2006; and the Greek Business Council for Sustainable Development, since 2008 (Skouloudis et al., 2011; Ζαγλάρα, 2010).

CSR Reporting
The progress of CSR in Greece cannot be understood only by the analyzation of the relevant framework, but a review of the development of CSR reporting among the Greek companies is also necessary. CSR reporting, as any other part of business performance, needs to be measured so that it can be managed and understood (Aravossis & Panayiotou, 2008). However, in countries where CSR is not widespread and awareness is still low, such as Greece, the literature on the country-level CSR environment is fairly limited (Skouloudis et al., 2011).

According to the existing studies, Greece and all the other Mediterranean countries have low scores on CSR engagement. In fact, Greece has one of the lowest ranks regarding non-financial reporting and the adoption of voluntary standards (Lenssen et al., 2006; Skouloudis et al., 2011). Skouloudis reports that Greek companies are reluctant to endorse voluntary CSR initiatives, with only two companies having certified their reports under the AA 1000 Assurance Standard, 24 organizations adhering to the GRI guidelines and another 18 following the SA 8000 standard, while the commitment to the GC principles is equally low (Skouloudis et al., 2011). Another research conducted by the EY Greece, examining the CSR reports published from 2010 to 2012, supports the above results regarding the adherence to international guidelines and standards, and it shows that the number of CSR reports communicated by Greek companies has dropped over the years (Anonymous, 2013).

CSR rules and principles; the advise-giving to the National Council; the periodical evaluation of the National Strategy’s implementation, towards the achievement of targets and compliance with the implementation timetable; and the recommendation of corrective actions/movements to the National Council.

54 These results cover the period 2007-2008.
Additionally, the KPMG International survey, which is the only universal empirical research including Greece, revealed that out of the 100 top Greek companies only the 2% publishes a report (Skouloudis, Evangelinos, & Kourmousis, 2010). According to Allini and Rossi, although many EU members have promoted corporate non-financial reporting, Greece remains stagnated on the field of reporting non-financial corporate performance, either mandatory or voluntary (Allini & Rossi, 2007). In conclusion, all the relevant literature reaches the same result, that the penetration of CSR in the Greek corporate reality is minor and, inevitably, the Greek CSR reporting is unsystematic due to the reluctance of Greek companies in adopting accountability practices (Aravossis & Panayiotou, 2008; Gjølberg, 2009; Jackson & Apostolakou, 2010; Skouloudis et al., 2010; Skouloudis et al., 2011; Skouloudis & Evangelinos, 2009).

Barriers to CSR
The above results regarding CSR integration and reporting in Greece can be further explained by a number of social, cultural, economic and political particularities existing in the Greek reality. Although the research on the causal link between CSR integration and the distinctive features that each country entails is limited (Giannarakis & Theotokas, 2011), some authors have concluded that the level of uptake regarding CSR may differ considerably depending on various factors, such as the economic development, the legal and political system, cultural standards and society’s expectations concerning business conduct (Hofstede & Hofstede, 2001; A Kavoura, 2012; Skouloudis et al., 2011).

The world is currently experiencing a global financial crisis, and Greece is among the countries that have been affected the most by it (Anonymous, 2014). The existing studies suggest that the economic crisis has influenced the progress of CSR projects in Greece and show that there is a decline in the number of CSR activities because of the conservative stance taken by Greek companies (Giannarakis & Theotokas, 2011; Karaibrahimoglu, 2010; Androniki Kavoura & Sahinidis, 2015). However, apart from the financial crisis, there are several other circumstances that have affected the development of CSR in Greece. Some authors claim that there is a strong sense of individualism among Greeks, which results to a distance of power with high level managers having the tendency to disregard the expectations of society and stakeholders.
(Papalexandris, 2007; Skouloudis et al., 2011). Others argue that Greek companies have not yet realized the merits of CSR and, thus consider it an unavoidable cost (Florou & Galarniotis, 2007) or a public relations mechanism to promote their good reputation (Spanos & Mylonakis, 2006). Moreover, Giannakourou notes that the absence of tradition regarding negotiation and debate practices with the civil society and the public sector, along with the low awareness of corporate ethics are catalytic to the limited CSR responsiveness (Giannakourou, 2001).

Furthermore, the Greek private sector is characterized by a form of dualism, with SMEs dominating the internal market, while coexisting with a cluster of foreign and multinational subsidiaries (Makridakis, Caloghirou, Papagiannakis, & Trivellas, 1997). Greece has not yet transitioned from a familial and rural economy to the corporate capitalism and still has limited business tradition and ethics (Stavroulakis, 2009). SMEs usually have little expertise, time and resources to respond to CSR compliance and are predominantly in the pursuit short term profit, thus valuing CSR as a marketing or tax avoidance tool (Skouloudis et al., 2011). Additionally, the Greek bureaucratic and centralized public sector lacks in adopting innovative public management techniques and provides many social services, thus leaving small room for corporate ethical behavior (Kavali, Tzokas, & Saren, 2001). All the above, together with the industrialization decline and the low stocks of social capital (Metaxas & Tsavdaridou, 2013), explain the difficulty for CSR to flourish in Greece.

Future expectations
It has been argued that Greece is among the late adopters of CSR policy design and that there are several reasons to prohibit CSR engagement in its internal market. Nonetheless, all the relevant research on the subject concludes to the same optimistic result; although the Greek CSR is in its infancy, it is gradually growing (Aravossis & Panayiotou, 2008; Metaxas & Tsavdaridou, 2013; Skouloudis et al., 2010; Skouloudis et al., 2011). This is supported by the fact that the Greek government has begun to recognize the importance of developing a CSR framework, based on the international guiding principles, and that there are many organizations currently operating in Greece with the purpose of promoting the CSR agenda.
In addition, there is belief that the few companies publishing non-financial CSR reports will eventually become an example for others to follow. In fact, studies have shown that despite the decreasing number in CSR reports, as a result of the crisis, their quality has been enhanced\textsuperscript{55} (Anonymous, 2013; Androniki Kavoura & Sahinidis, 2015). Moreover, many researchers point out that many, of the otherwise few, Greek companies publishing non-financial CSR reports include in them societal and environmental concerns, which shows that Greek firms are beginning to realize their responsibility towards the society (Aravossis & Panayiotou, 2008; Metaxas & Tsavdaridou, 2013; Skouloudis et al., 2010; Skouloudis et al., 2011).

Greece is currently undergoing a severe economic crisis and, on top of that, is experiencing an unprecedented refugee flow. This situation tests the limits not only of the Greek government, but also of the Greek community, while it creates a wide range of human rights implications. In the middle of all these, the Greek business sector is inevitably called upon, through CSR, to step in and undertake a part of the problem.

\textsuperscript{55} This is attributed to the fact that the few companies publishing CSR reports (mostly large enterprises with the necessary resources) are increasingly showing a close adherence to international guidelines, such as ISO 26000 and other (EY Greece, 2014).
CSR and human rights promotion in Greece: a survey analysis.

Once CSR has been defined and its basic legal and operational framework has been analyzed, the next logical step is to examine the CSR application by companies in practice. This chapter provides the results of an empirical research conducted by the author, focusing on the issues of CSR and human rights promotion by companies operating in the Greek market.

Methodology

As it has been already noted, the existing Greek and foreign literature on the issue of CSR in Greece is scarce and, in almost all cases, concentrates on the economic and theoretical aspects of the Greek CSR development - with CSR reporting practices being the main area of focus. Therefore, this study concluded that there is a gap in the bibliography of Greek CSR, as far as human rights promotion and its materialistic manifestation by Greek firms is concerned.

It is important to mention that there is a plethora of NGOs, and other institutions, currently operating in Greece, with the purpose of promoting CSR, as well as, the respect and protection of human rights. These organizations hold in their disposal a vast volume of information regarding the contribution of companies to the promotion of human rights. However, the need of gathering the necessary information for this particular subject would not be fulfilled through contacting directly these organizations due to confidentiality issues. Moreover, Greece has very low scores on CSR reporting practices, with only a handful of companies publishing reports and even fewer including societal issues. Thus, an examination of Greek CSR reports for this research would not provide accurate and generally representative results.

Consequently, a questionnaire based approach was deemed as more facilitative for the purposes of this research, since it provided anonymity and time efficiency, given that the available time frame for the completion of this study was demanding. The
questionnaire was distributed electronically\textsuperscript{56}, via the use of Google Forms\textsuperscript{57}, to over 1000 companies, covering a wide range of business sectors, namely banking, health, consumer goods, retail, telecommunications, tourism, energy, transport. The period of this study extended from October to December 2016.

In addition, the survey was designed to offer a user friendly environment to the potential respondents. As regards its content, the questionnaire (Table 1) contained 27 questions and their pre-determined answers, which can be devised into three main categories of information regarding the respondents’ profile; knowledge and opinion on CSR matters and; contribution to the general Greek community, as well as, to refugee camps. Therefore, this survey provided the basis for a qualitative study of, not only the contribution of the Greek business world to the promotion of human rights in practice, but also of their understanding of CSR.

**Findings**\textsuperscript{58}

Response rate and respondents’ profile.

According to the results of the survey, out of the 1000 recipient companies only 45 answered the questionnaire, thus this study reached a response rate of 4.5%. All the respondents were privately owned companies (regardless of their legal form) [Figure 1], covering multiple fields of business activity (36% food industry, 18% services, 18% wholesale, 18% retail, 9% telecommunications and energy, 2% healthcare and 2% mining industry) [Figure 2]. Depending on the number of employees, the majority of the sample (75%) were large and medium sized enterprises (40% and 35% respectively), while small and very small companies represented the remaining 25% (7% and 18% respectively) [Figure 3].

Additionally, most of the respondents (67%) were companies with a long presence (over 16 years) in their field, a 26% of the sample represented companies with 6 to 15 years of business activity and only 7% were newly founded companies (less than 5 years).

\textsuperscript{56} The questionnaire was sent to the relevant department of each enterprise (usually the marketing and public relations office or the CSR department, for those companies having created such a sector) by using the official e-mail addresses as provided by their websites.

\textsuperscript{57} For more information visit: https://support.google.com/docs/answer/87809?hl=en

\textsuperscript{58} The reader should keep in mind that the presentation of the data in percentages is approximate, since the results were rounded.
Moreover, focusing on the period after the Greek economic crisis began, the majority of the respondents (47%) disclosed that their financial status indicated positive results (profit), 22% were companies with losses, 15% companies with neutral financial results and 16% opted not to disclose such information [Figure 5]. Furthermore, as regards the geographical presence of the companies’ activity, the sample was almost evenly divided between those with both national and international operation (44%) and the ones with only national operation (56%) [Figure 6].

Respondents’ understanding and view of CSR.

The respondent companies were also asked if they were aware of the meaning of CSR. Out of this sample, 82% (37) replied affirmatively, 11% (5) responded negatively and 7% (3) were not sure [Figure 8]. However, when it was requested of them to choose between 3 similar, yet fundamentally different, definitions of CSR\(^{59}\), only 24 (53%) chose the correct answer [Figure 9]. Moreover, 40% (18) of the respondents stated that they were not aware of the existence of any CSR framework, either European or Greek, another 40% (18) indicated that they were familiar with both frameworks and a 20% was aware of only the European framework [Figure 10].

In addition, almost all the respondents (43 – 96%) expressed the opinion that CSR enables them to contribute to the promotion of human rights [Figure 13]. In fact, the same amount of companies (43 – 96%) stated that they were already engaged in social contribution activities towards the wider Greek community [Figure 14], while 28 of them (62% of the total) were also involved in similar contribution actions towards refugees, currently located in Greece [Figure 18].

Afterwards, the companies were requested to share their motivation for undertaking and promoting such a societal responsibility. The motives with the highest rating were: the promotion of CSR awareness and involvement to company staff, as well as, to the company’s supply chain (63%); branding purposes (promotion of the company’s good name – 51%); the integration of the concept of volunteerism in the business mentality (46%) and; the compliance with ethical - unwritten rules imposed by

\(^{59}\) See Appendix, Table 1, question 8.
society or the business world (35%). Lower in the ranking were placed the: reasons of competitiveness in the company's sector of activity (16%); compliance with the minimum requirements of the legal framework on CSR (7%); all of the above (20%) and none of the above motives (2%) [Figure 15].

Moreover, the respondent companies were asked to provide their opinion on which actions would contribute to the further development of CSR in Greece. On top of the preference list were: the creation of loyalty schemes (e.g. social sensitivity labels etc.) as incentives to businesses (40%); the inter-company communication to formulate a detailed framework – code of conduct - on CSR (36%) and; the involvement of citizens and other interested groups (e.g. NGOs) in the formulation of corporate social action, in order to achieve a better understanding of the social needs while promoting the positive effect of business activities (29%). Lower in the ranking, yet not far behind, were: the state intervention in order to formulate a more detailed framework for SCR (27%); the creation of non-governmental institutions with the purpose of verifying and promoting CSR (27%); all the above (22%); while none of the above gathered 7% of the responses.

Contribution to human rights.
With regard to the promotion of basic human rights through their CSR agenda, the majority of the sample (42%) stated that they have been engaged in social contribution actions towards the wider Greek community for over 16 years, while an equally large percentage (39%) for 6 to 15 years and only 8 (19%) have recently (<5 years) been active in this field [Figure 16]. Concerning their contribution to refugees, out of the 28 companies 16 (57%) have been active for 2 to 4 years, 10 (36%) for 1 year and only 2 (7%) for over 5 years [Figure 20].

The surveyed companies were also asked to describe the specific nature of their contributions60, in order to verify the targeted human rights areas. More analytically, as regards the wider Greek community, the types of contribution include: food items (81%), financial aid (61%), healthcare – pharmaceuticals (37%), clothing (37%),

60 The relevant questions (Appendix: Table 1, questions: 17 & 19) provided a multiple choice ability to the respondent companies, since the same company may have provided more than one kind of contribution. Therefore, the results are presented in a poll layout, following a top to bottom ranking.
education (35%), job offers (30%), company products (28%), entertainment (28%), company and other services (21%), housing (21%) and transportation (9%) [Figure 17]. On the same topic, their contributions to refugees include: food items (82%), clothing (50%), healthcare – pharmaceuticals (29%), financial aid (18%), company products (14%), company and other services (7%), housing (4%) and transportation (4%) [Figure 19].

Furthermore, 40 (89%) of the respondents\(^{61}\) claimed that they are willing to continue the same or relevant contributions (depending primarily on the future needs of society) and the rest 5 (11%) remained uncertain; none, however, replied negatively [Figure 29]. It is noteworthy that most of the respondents\(^{62}\) (72%) collaborated with a number of other institutions and bodies (e.g. the church, NGOs, local community etc.) for the realization of their societal contributions and only 12 (28%) claimed that promoted such activities alone [Figures 21, 22].

**Discussion**

To begin with, the response rate to this survey was surprisingly low (4,5%) and, thus the sample’s results cannot be deemed as appropriate – quantitatively - for reaching safe conclusions about the CSR developments on the general Greek business sector. Nonetheless, this study can be used for a qualitative examination of the issue at hand.

On this note, the overall response outcome is by itself an indicator about the Greek corporate sector’s willingness to provide information on CSR matters. It is noteworthy that a number of companies replied negatively to this survey by invoking reasons of heavy workload, while others required further credentials in order to provide information on their CSR activity. This data shows that the International, European and, to some extent, Greek government’s (through its Draft NAP on CSR) efforts to promote transparency and dissemination of corporate CSR information have not yet become successful in the Greek environment. Additionally, the low response rate further demonstrates the small level of CSR awareness by Greek companies, since CSR, by its

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\(^{61}\) Although out of the total 45, 43 were found to be engaged in social contributions, the 2 that were not, were also inquired to state their willingness to promote such activities in the future. Therefore, this presentation shows the intentions of the whole sample.

\(^{62}\) These percentages refer to the 43 that were found to be engaged in social contribution activities and the numbers arise a contrario to the negative responses.
nature, purports to the dissemination of the relevant information to the public for the purpose of raising awareness and promoting synergies. Interestingly, the conclusion of many Greek papers that CSR is often associated with public relations strategies by Greek companies (Skouloudis et al., 2011; Spanos & Mylonakis, 2006) could also, to a certain level, be contested by this result. Nevertheless, given that CSR is underdeveloped in Greece\textsuperscript{63}, low responsiveness was somewhat expected.

Despite the low responsiveness to this survey, which affected its quantitative parameter, the company sample that was gathered derives from various business fields and, thus contributes significantly to the qualitative examination of the research’s subject. Nonetheless, the results showed that the sample’s majority are large and medium sized enterprises, with a multinational and long presence in their fields; not to mention a, mainly, healthy financial status. Therefore, taking into account that the Greek market is predominantly constituted by small businesses with only national (and mostly local) presence (Skouloudis et al., 2011), along with the fact that the economic crisis has affected negatively their finances and CSR activities (Giannarakis & Theotokas, 2011; Karaibrahimoglu, 2010; Androniki Kavoura & Sahinidis, 2015), the sample is not representative of the overall Greek business sector. However, the survey’s data support the findings of previous researchers, which conclude that in Greece mostly the large enterprises demonstrate a relative progress in CSR matters, as a result of their wealth, long-lasting expertise and, in many occasions, international experience; while small enterprises lack the awareness, knowledge and resources to promote CSR activities\textsuperscript{64} (Metaxas & Tsavdaridou, 2013; Skouloudis et al., 2011).

Furthermore, the overwhelming number of companies confirming their knowledge of CSR did not coincide with their responses regarding the meaning of the concept. This result, along with the subsequent low score on the awareness of the relevant CSR frameworks, shows that there is a certain level of confusion regarding the notion of CSR. Once again, this outcome does not depart far from the existing studies’

\textsuperscript{63}\textsuperscript{64}\textsuperscript{65} See above Chapter “Greek framework and progress on CSR”, subchapters: “CSR reporting” and “Barriers to CSR”.

-34-
results, which state that the Greek CSR awareness is still low\(^6\) (Aravossis & Panayiotou, 2008; Skouloudis et al., 2011).

Moreover, when considering the companies’ motives for their societal contributions, they have placed high in their consideration reasons closely connected with the notion of CSR, such as raising the awareness and involvement of company staff and the supply chain, the integration of voluntarism in their mentality and the importance of complying with the expectations of society. Notably, however, branding purposes were also given the second highest ranking, thus demonstrating that their actions are not entirely altruistic and they still relate CSR with marketing stunts, as other studies have already suggested (Skouloudis et al., 2010; Skouloudis et al., 2011).

However, it is interesting that almost all the respondents have shown that they recognize the connection of CSR with human rights and their analogous responsibility towards them. In fact, the surveyed companies presented that they actively undertook this societal responsibility, by promoting various kinds of contributions to both the general Greek community and refugees. The level of engagement with refugees may not be as high as the corresponding level regarding the general Greek community, but it is still of a measurable size.

It is noteworthy, that corporate contributions, donations and philanthropy in general, have been heavily criticized by literature as being superficial and not in alignment with CSR’s true goals (Metaxas & Tsavdaridou, 2013; Skouloudis et al., 2011). Indeed, CSR - in its idealistic form - purports to the integration of environmental and societal concerns in the business mentality and overall strategy, seeking to achieve permanent and sustainable results and not merely temporary patches on the society’s problems. Nonetheless, philanthropy cannot be disregarded entirely, since it is one of the oldest the truest forms of voluntarism and, thus, intrinsically connected with CSR. Additionally, when considering that the Greek CSR is still in its infancy, CSR awareness and expertise is low and there is not, yet, a proper framework to provide guidance; one could not expect a different outcome from the Greek companies’ perspective.

Furthermore, Greece is currently experiencing a prolonged and severe economic crisis that has a drastic humanitarian impact on the society through the increase of
poverty, unemployment and inequality. The reality is that more and more Greek citizens
are being found to live under the lowest standards of living conditions, with their basic
social and human rights being radically affected (Ifanti, Argyriou, Kalofonou, & Kalofonos, 2013; Karanikolos et al., 2013; Zavras, Tsiantou, Pavi, Mylona, & Kyriopoulos, 2012). Simultaneously, Greece is facing an unprecedented refugee flow that
exacerbates the already existing humanitarian problems, while creating ones of its own.
The refugees located in Greece, regardless of their legal status, are also entitled to the
enjoyment of basic human rights, through a variety of international and national laws
(Aκτύπης, 2015; Μουντζέλου, 2015; Ράπτη, 2015). Nonetheless, the existing conditions
in the refugee camps show that these rights are not respected (Chtouris & Miller, 2017).

During such challenging times, where state and European mechanisms are
struggling to promote the respect of basic human rights, the corporate contribution is
valuable. The survey’s data reflect that Greek companies have actively undertaken their
social responsibility towards both the Greek community and refugees, even in the form
of philanthropy, by materialistically contributing to the promotion of basic human rights,
such as the right to proper living conditions, healthcare, education, housing and other.
In fact, the results show that most of the respondent companies have been engaged in
these activities from almost the beginning of their business existence and the burst of
the refugee crisis, with regard to each target group concerned.

Most importantly, the fact that a large portion of the sample’s companies
became involved in the promotion of the human rights of refugees demonstrates, not
only their awareness of the general societal problems existing in Greece, but also their
willingness to contribute to their alleviation, even though this would have a positive
impact to the society indirectly. Consequently, this study suggests that although the

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66 The basic freedoms and human rights of refugees are not only protected under international
law instruments, such as the Universal Declaration of Human Rights and the EU Charter of
Fundamental Rights, but also under the Greek constitution and a number of relevant Greek
human rights laws. Most importantly, there are a number of EU Directives (Directives
2013/33/EU, 2004/83/EU and 2001/55/EU) that refer specifically to the respect of refugees’
human rights, namely the right to education, proper living conditions, healthcare, labor and
housing.

67 The refugees are not technically part of the Greek society, thus they are not directly affected
by the business activity of Greek companies and vice versa. Nonetheless, the fact that their
presence in the Greek reality is continuous, with no signs of being altered in the near future, along
theoretical awareness of CSR is low among the sample’s Greek companies, the practical understanding of their social responsibility is high.

The current research highlights the lack of CSR responsiveness on behalf of small Greek enterprises, since they represent only a minor fraction of the overall sample despite their dominating presence in the Greek market. On the other hand, the large and medium enterprises, which form the sample’s majority, have demonstrated a higher level of CSR awareness, but their social responsiveness is primarily expressed through corporate philanthropy. Therefore, this study reaches the conclusion that in order for CSR to progress in Greece, small enterprises should be provided with the necessary stimulus to become more engaged in CSR activities, while the large enterprises need further guidance in focusing their efforts to more efficient CSR practices.

Provided that the survey’s sample demonstrated a misperception regarding the concept of CSR and the relevant frameworks, the first step towards the growth of the Greek CSR would be the dissemination of information regarding the meaning of social awareness and responsibility, capacity building, promotion of transparency and CSR education. In addition, it should not be disregarded that Greek companies are still connecting CSR with their public relations and branding strategy, while they show more eager to co-operate with one another and non-state actors, rather than allowing state intervention on the formation of CSR activities. Therefore, the promotion of CSR communication networks and labeling schemes can potentially be a good starting point for the realization of Greek CSR growth.

The overall outcome of the analysis is promising, when taking into account that despite the companies’ low CSR awareness and the lack of a proper Greek CSR policy and framework, the surveyed businesses not only have been actively participating in human rights promotion actions, but also have stated their willingness to continue, while promoting synergies with others. Thus, the Greek business sector seems ready to offer a fertile ground for CSR to flourish, if provided with the right guidance.
Conclusion

Corporate social responsibility is based on the idea that companies can no longer act as independent entities from the social system, but in accordance to the economic, environmental and social responsibility that their power entails. The societal responsibility of enterprises is intrinsically connected with the respect and promotion of human rights, and this can be observed from the various International and European CSR initiatives, which seek to make enterprises accountable for the potential violation of humanitarian law.

In Greece the development of CSR is currently under progress. There are already a number of national laws that link human rights to the business behavior of domestic companies and recently the draft of the national action plan for CSR was concluded. However, the internal economic, social and cultural environment encompasses a number of inhibiting factors for a smooth transition towards a fully functioning and widely accepted CSR framework. The reality is that CSR engagement and awareness are still at alarmingly low levels.

The data provided by the empirical research of this dissertation reflect that Greek companies have not fully comprehended the notion of CSR, yet they demonstrated a high level of social responsiveness and commitment to human rights promotion, expressed through corporate philanthropy. The Greek business mentality seems to inherently follow the right direction, but lacks in CSR education and effectiveness. Future research should focus on providing effective ways for engaging businesses in the external dimension of CSR’s humanitarian impact.
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Appendix

TABLES.

Table 1: Questionnaire.

<table>
<thead>
<tr>
<th>Questions</th>
<th>Pre-determined Answers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. This questionnaire is addressed to:</td>
<td>▪ Private enterprise</td>
</tr>
<tr>
<td>(Select one answer only)</td>
<td>▪ Other</td>
</tr>
<tr>
<td>2. In which of the following economic sectors do your main economic</td>
<td>▪ Retail</td>
</tr>
<tr>
<td>activities fall into? (Select one answer only)</td>
<td>▪ Wholesale</td>
</tr>
<tr>
<td></td>
<td>▪ Food industry &amp; services</td>
</tr>
<tr>
<td></td>
<td>▪ Utilities-Telecommunications-Energy</td>
</tr>
<tr>
<td></td>
<td>▪ Healthcare</td>
</tr>
<tr>
<td></td>
<td>▪ Services</td>
</tr>
<tr>
<td></td>
<td>▪ Other</td>
</tr>
<tr>
<td>3. Your enterprise employs:</td>
<td>▪ &lt;10 employees</td>
</tr>
<tr>
<td>(Select one answer only)</td>
<td>▪ 11-50 employees</td>
</tr>
<tr>
<td></td>
<td>▪ 51-250 employees</td>
</tr>
<tr>
<td></td>
<td>▪ &gt;250 employees</td>
</tr>
<tr>
<td>4. For how many years has your enterprise been active in your field of</td>
<td>▪ &lt;5 years</td>
</tr>
<tr>
<td>economic activity? (Select one answer only)</td>
<td>▪ 6-10 years</td>
</tr>
<tr>
<td></td>
<td>▪ 11-15 years</td>
</tr>
<tr>
<td></td>
<td>▪ &gt;16</td>
</tr>
</tbody>
</table>

68 The layout of the questionnaire presented at Table 1 is a basic representation of its actual content, as included in its electronic form. Since it was distributed through the internet to the recipient companies, its exact interactive environment could not be displayed here. Moreover, because the target group of this questionnaire were Greek companies, its entire content presented here is a translation from Greek to English. This questionnaire was created for the purposes of this dissertation via the use of Google Forms (https://www.google.com/forms/about/). It contains 27 questions and their pre-determined answers. The whole process from its conception to its electronic and final form was the result of the unaided work of the candidate LLM student and author of the above dissertation.
5. Focusing on the time period after the economic crisis began, the enterprise’s financial data show:
   (Select one answer only)
   - Profit (positive results)
   - Losses (negative results)
   - Neutral results
   - I choose not to answer

6. Where does your enterprise operate from a geographical point of view?
   (Select one answer only)
   - Only within the country
   - Both within the country and abroad

7. How many branches does your enterprise have?
   (Select one answer only)
   - 0
   - <5
   - 6-10
   - > 11

8. Are you familiar with the meaning of the term Corporate Social Responsibility (CSR)?
   (Select one answer only)
   - Yes
   - No
   - I am not sure.

9. According to your knowledge, what does the term Corporate Social Responsibility (CSR) mean?
   (Select one answer only)
   - Corporate Social Responsibility is the voluntary commitment of companies to include in their business practices social and environmental actions, which go beyond what is imposed by law and are related to all those affected, directly or indirectly, by their activities.
   - Corporate Social Responsibility is the commitment of companies to include in their business practices social and environmental actions in accordance with the provisions of the relevant legislation and which are relevant to all those who are directly affected by their activities, such as vulnerable groups and the environment.
Corporate Social Responsibility is the voluntary commitment of companies to promote charitable actions / sponsorships, in compliance with the applicable legal framework, in order to highlight the positive aspect of their entrepreneurial activity.

- All the above.
- None of the above.
- I do not know.

10. Are you aware of the existence of a European and Greek framework for Corporate Social Responsibility? (Select one answer only)
- Yes, I am aware of the European CSR regulatory framework.
- Yes, I am aware of the Greek CSR regulatory framework.
- Yes, I am aware of both the European and Greek CSR regulatory frameworks.
- No, I am not aware of the existence of either.

11. How do you perceive the notion of "sustainability" within the context of an enterprise and the society? (Multiple choice - You can “click” on more than one option)
- The plan of economic development that is formulated and implemented in order to protect the environment and promote a particular level of wellbeing for a long period of time.
- The process by which a company aims to consolidate itself in society and increase its profitability.
- The effort of a business to maintain its economic wellbeing in the long term.

12. According to your knowledge, do privately owned enterprises have the ability to contribute, through their CSR agenda, not only to the sustainability of their business, but also to the sustainability of society? (Select one answer only)
- Yes
- No
- I do not know.
but also to the sustainability of society, which is affected directly or indirectly by them?
(Select one answer only)

<table>
<thead>
<tr>
<th>13. According to your knowledge, do privately owned enterprises have the ability to contribute, through their CSR agenda, to the promotion of basic human rights? (Select one answer only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>▪ Yes</td>
</tr>
<tr>
<td>▪ No</td>
</tr>
<tr>
<td>▪ I do not know.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>14. Is your enterprise engaged in social contribution activities in your wider community? (Select one answer only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>▪ Yes</td>
</tr>
<tr>
<td>▪ No</td>
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</table>

*If the answer here was “No”, then the questionnaire skipped questions 16-24.

<table>
<thead>
<tr>
<th>15. Which of the following motives led your enterprise to its social contribution activities? (Multiple choice - You can “click” on more than one option)</th>
</tr>
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<tbody>
<tr>
<td>▪ The integration of the concept of volunteerism in the business mentality.</td>
</tr>
<tr>
<td>▪ To promote the good name of the company – branding purposes.</td>
</tr>
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<td>▪ To increase the awareness and involvement of company staff, as well as of all those who collaborate with the business.</td>
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<tr>
<td>▪ Reasons of competitiveness in the company's activity sector.</td>
</tr>
<tr>
<td>▪ Compliance with ethical - unwritten rules imposed by society or the business world.</td>
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<tr>
<td>▪ Compliance with the minimum legal framework on the responsibility of enterprises.</td>
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</table>

*This question appeared also to everyone who answered “No” in question 14, but rephrased as follows: Which of the following motives could lead your enterprise to future social contribution activities?
16. For how long has your enterprise been involved in social contribution activities directed to the wider community? (Select one answer only)  
- <5 years  
- 6-10 years  
- 11-15 years  
- >16 years

17. What kind of contribution has your enterprise made to the wider community? (Multiple choice - You can “click” on more than one option)  
- Housing.  
- Health (eg. Medicine supplies).  
- Food supplies.  
- Clothing supplies.  
- Transport services (eg. leasing buses).  
- Creation of job positions for vulnerable social groups.  
- Financial support (financial contribution).  
- Entertainment (eg. theatre tickets)  
- Education (eg. organizing educational classes).  
- Services  
- Products of the enterprise, which do not fall into the above categories.  
- Other

18. Has your enterprise contributed in any way to refugees currently located in Greece? (Select one answer only)  
- Yes  
- No

*If the answer here was “No”, then the questionnaire skipped questions 19-20.

19. What kind of contribution has your enterprise made to the refugees in Greece? (Multiple choice - You can “click” on more than one option)  
- Housing.  
- Health (eg. Medicine supplies).  
- Food supplies.  
- Clothing supplies.
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<tr>
<td><strong>20. For how long has your enterprise been involved in social contribution activities directed to refugees in particular; (Select one answer only)</strong></td>
<td><strong>20. For how long has your enterprise been involved in social contribution activities directed to refugees in particular; (Select one answer only)</strong></td>
</tr>
<tr>
<td></td>
<td>▪ 1 year</td>
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<td></td>
<td>▪ 2-4 years</td>
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<td></td>
<td>▪ &gt; 5 years</td>
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<tr>
<td><strong>21. Has your enterprise collaborated with others (eg. NGOs, government bodies, another company, etc.) for the realization of its social contribution? (Multiple choice - You can “click” on more than one option)</strong></td>
<td><strong>21. Has your enterprise collaborated with others (eg. NGOs, government bodies, another company, etc.) for the realization of its social contribution? (Multiple choice - You can “click” on more than one option)</strong></td>
</tr>
<tr>
<td></td>
<td>▪ Yes, with non-governmental organizations (NGOs).</td>
</tr>
<tr>
<td></td>
<td>▪ YES, with government agencies - greater public sector.</td>
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<td></td>
<td>▪ Yes, with other companies.</td>
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<td></td>
<td>▪ Yes, with the church.</td>
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<td></td>
<td>▪ Yes, with the local community/individual citizens.</td>
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<tr>
<td></td>
<td>▪ No</td>
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<td></td>
<td>▪ Other</td>
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<tbody>
<tr>
<td><strong>22. According to your knowledge, your enterprise’s contribution was distributed: (Multiple choice - You can “click” on more than one option)</strong></td>
<td><strong>22. According to your knowledge, your enterprise’s contribution was distributed: (Multiple choice - You can “click” on more than one option)</strong></td>
</tr>
<tr>
<td></td>
<td>▪ All over Greece/multisite distribution.</td>
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<tr>
<td></td>
<td>▪ To one place/locally, where there was need of assistance.</td>
</tr>
<tr>
<td></td>
<td>▪ To “hot spots”</td>
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<tr>
<td></td>
<td>▪ I am not aware.</td>
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<tr>
<td></td>
<td>▪ Other</td>
</tr>
</tbody>
</table>
23. Did your enterprise encounter any problems while carrying out this social contribution project?  
(Multiple choice - You can “click” on more than one option)  
- Communication problems with the refugees or with the collaborating partners.  
- Problems relating to the organization of the contribution.  
- Problems of bureaucracy, which resulted in the delay of the social contribution.  
- No problems were encountered.  
- Other.

24. Were the problems that you encountered solved?  
(Select one answer only)  
- Yes  
- No  
- Partially

25. Does your enterprise intend to promote social contributions actions in the future;  
(Select one answer only)  
- Yes  
- No  
- Maybe

26. What kind of social action does your enterprise intend to promote in the future?  
(Multiple choice - You can “click” on more than one option)  
- The same social contribution action, in case there is a previous action.  
- It will depend on the future needs.  
- Housing.  
- Health (eg. Medicine supplies).  
- Food supplies.  
- Clothing supplies.  
- Transport services (eg. leasing buses).  
- Creation of job positions within the company.  
- Financial support (financial contribution).  
- Entertainment (eg. theatre tickets)  
- Education (eg. organizing educational classes).  
- Services  
- Products of the enterprise, which do not fall into the above categories.
27. According to your opinion, which of the following will help to further promote corporate social responsibility in Greece? (Multiple choice - You can “click” on more than one option)

- State intervention in order to formulate a more detailed framework for corporate social responsibility.
- Inter-company communication to formulate a detailed framework – code of conduct - on corporate social responsibility.
- The creation of non-governmental institutions with the purpose of verifying and promoting corporate social responsibility.
- Creating loyalty schemes (eg. social sensitivity Labels etc.) in order to provide incentives to businesses.
- Involving citizens and other interested groups (eg. NGOs) in the formulation of corporate social action, in order to achieve a better understanding of the social needs while promoting the positive effect of business activities.
- All the above.
- None of the above.
- Other.
FIGURES.

Figure 1: Respondents’ business profile.

Figure 2: Economic sectors of companies’ main business activity.
Figure 3: Size of the respondents’ enterprise.

Question 3. Size of respondents' enterprise.

- 8 respondents (18%) have <10 employees
- 16 respondents (35%) have 11-50 employees
- 3 respondents (7%) have 51-250 employees
- 18 respondents (40%) have >250 employees

Figure 4: Years of each respondents’ business presence.

Question 4. Years of business' presence.

- 3 respondents (7%) have <5 years
- 6 respondents (13%) have 5-10 years
- 6 respondents (13%) have 11-15 years
- 30 respondents (67%) have >16 years
Figure 5: Financial status of the respondents’ enterprise.

Question 5. Financial status of enterprise.

- Profit (positive results): 7 (16%)
- Losses (negative results): 7 (15%)
- Neutral results: 10 (22%)
- I choose not to answer: 21 (47%)

Figure 6: Geographical presence of the respondents’ enterprise.


- Both within the country and abroad: 20 (44%)
- Only within the country: 25 (56%)
Figure 7: Number of the respondents’ company branches.

Question 7. Number of companies' branches.

<table>
<thead>
<tr>
<th>Branches</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>25%</td>
</tr>
<tr>
<td>1-5</td>
<td>40%</td>
</tr>
<tr>
<td>6-10</td>
<td>13%</td>
</tr>
<tr>
<td>&gt;11</td>
<td>22%</td>
</tr>
</tbody>
</table>

Figure 8: Respondents’ knowledge of the meaning of CSR.

Question 8. Knowledge of CSR meaning.

<table>
<thead>
<tr>
<th>Response</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>82%</td>
</tr>
<tr>
<td>No</td>
<td>11%</td>
</tr>
<tr>
<td>I am not sure</td>
<td>7%</td>
</tr>
</tbody>
</table>

-12-
Figure 9: Respondents’ choice on the meaning of the CSR.

Figure 10: Respondents’ knowledge of the European and Greek CSR frameworks.
Figure 11: Respondents’ knowledge on the meaning of sustainability.

Question 11. Knowledge of the meaning of sustainability.

Correct answer: 80%
Incorrect answers: 20%

Figure 12: Respondents’ opinion on the connection of CSR with sustainability.

Question 12. Are CSR and sustainability connected?

- Yes: 42 (93%)
- No: 1 (2%)
- I do not know: 2 (5%)
Figure 13: Respondents’ opinion on the connection of CSR with human rights.

![Pie chart showing respondents' opinion on the connection of CSR with human rights.](chart13)

Question 13. Are companies able to promote human rights through their CSR agenda?

- Yes: 43 (96%)
- No: 1 (2%)
- I do not know: 1 (2%)

Figure 14: Respondents’ engagement in societal contribution activity to the general Greek community.

![Bar chart showing respondents’ engagement in societal contribution activity.](chart14)

Question 14. Companies' engagement in social contribution activity (general Greek community).

- Affirmative answers: 43 (96%)
- Negative answers: 2 (4%)
Figure 15: Respondents’ motives for promoting their societal contribution activity.

Question 15. Companies’ motives for their social contribution activity. (multiple choice)

- To increase the awareness and...
  - 63%
- To promote the good name of the...
  - 51%
- The integration of the concept of...
  - 46%
- Compliance with ethical - unwritten...
  - 35%
- All the above.
  - 20%
- Reasons of competitiveness in the...
  - 16%
- Compliance with the minimum legal...
  - 7%
- None of the above.
  - 2%

Ranking according to the rate of preference.

Figure 16: Respondents’ duration of societal contribution activity towards the general Greek community.

Question 16. Duration of companies' societal contribution activity to the general Greek community.

- 8 years (19%)
- 14 years (32%)
- 3 years (7%)
- 18 years (42%)

- <5 years
- 6-10 years
- 11-15 years
- >16 years
Figure 17: Respondents’ type of societal contribution to the general Greek community.

Figure 18: Respondents’ engagement in social contribution activity towards refugees.
Figure 19: Respondents’ type of societal contribution to refugees.

**Question 19. Types of companies' societal contribution to refugees. (multiple choice)**

<table>
<thead>
<tr>
<th>Type of Contribution</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food supplies</td>
<td>82%</td>
</tr>
<tr>
<td>Clothing supplies</td>
<td>50%</td>
</tr>
<tr>
<td>Health (e.g. Medicine supplies)</td>
<td>29%</td>
</tr>
<tr>
<td>Financial support (financial contribution)</td>
<td>18%</td>
</tr>
<tr>
<td>Products of the enterprise, which do not...</td>
<td>14%</td>
</tr>
<tr>
<td>Services</td>
<td>7%</td>
</tr>
<tr>
<td>Housing</td>
<td>4%</td>
</tr>
<tr>
<td>Transport services (e.g. leasing buses)</td>
<td>4%</td>
</tr>
<tr>
<td>Education (e.g. organizing educational...)</td>
<td>0%</td>
</tr>
<tr>
<td>Creation of job positions for vulnerable...</td>
<td>0%</td>
</tr>
<tr>
<td>Entertainment (e.g. theatre tickets)</td>
<td>0%</td>
</tr>
</tbody>
</table>

- Ranking according to the rate of preference.

Figure 20: Respondents’ duration of societal contribution activity towards refugees.

**Question 20. Duration of companies' societal contribution activity towards refugees.**

- 1 year: 36%
- 2-4 years: 57%
- > 5 years: 7%

- 1 year: 16
- 2-4 years: 10
- > 5 years: 2

- Ranking according to the rate of preference.
Figure 21: Respondents’ collaboration with others for the realization of their societal contribution to refugees.

Question 21.A. Companies' collaboration with others for the realization of their contribution to refugees. (multiple choice)

- Non-governmental organizations (NGOs): 64%
- Church: 40%
- Local community/individual citizens: 30%
- Other companies: 25%
- Government agencies - greater public: 21%
- No collaboration: 14%
- Other: 0%

Ranking according to the rate of preference.

Figure 22: Respondents’ collaboration with others for the realization of their societal contribution to the general Greek community.

Question 21.B. Companies' collaboration with others for the realization of their contribution to the general Greek community. (multiple choice)

- No collaboration: 53%
- Local community/individual citizens: 33%
- Non-governmental organizations (NGOs): 27%
- Church: 27%
- Government agencies - greater public: 20%
- Other companies: 13%
- Other: 0%

Ranking according to the rate of preference.
Figure 23: The spatial distribution of the respondents’ contribution to refugees.

Figure 24: The spatial distribution of the respondents’ contribution to the general Greek community.
Figure 25: The problems encountered by the respondents regarding their contribution to refugees.

**Question 23.A. Problems encountered regarding the contribution to refugees.**  
(multiple choice)

- No problems were encountered: 57%
- Organizational problems: 25%
- Problems of bureaucracy - delays: 11%
- Communication problems with the refugees or with the collaborating...: 11%
- Other: 0%

Ranking according to the rate of preference.

Figure 26: The problems encountered by the respondents regarding their contribution to the general Greek community.

**Question 23.B. Problems encountered regarding the contribution to the general Greek community.**  
(multiple choice)

- No problems were encountered: 93%
- Problems of bureaucracy - delays: 7%
- Organizational problems: 0%
- Communication problems with the refugees or with the collaborating...: 0%
- Other: 0%

Ranking according to the rate of preference.
Figure 27: The outcome of the respondents’ problems regarding their contribution to refugees.

Question 24.A. Were the problems regarding the refugees' contribution solved?

![Pie chart showing 7 respondents (50%) having problems solved, 0 respondents (0%) having no problems solved, and 0 respondents (0%) having partially solved problems.]

Figure 28: The outcome of the respondents’ problems regarding their contribution to the general Greek community.

Question 24.B. Were the problems regarding the general Greek community's contribution solved?

![Pie chart showing 1 respondent (100%) having problems solved, and 0 respondents having no or partially solved problems.]
Figure 29: Respondents’ intention to continue promoting societal actions in the future.

Question 25. Companies' intention to continue promoting societal actions in the future.

<table>
<thead>
<tr>
<th>Option</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Affirmative answers</td>
<td>89%</td>
</tr>
<tr>
<td>Negative answers</td>
<td>11%</td>
</tr>
<tr>
<td>Not sure</td>
<td>0%</td>
</tr>
</tbody>
</table>

Figure 30: Respondents’ opinion regarding their future type of societal contribution activity.

Question 26. Future types of companies' societal contribution. (multiple choice)

<table>
<thead>
<tr>
<th>Type of Contribution</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entertainment:</td>
<td>4%</td>
</tr>
<tr>
<td>Education:</td>
<td>4%</td>
</tr>
<tr>
<td>Transport services:</td>
<td>9%</td>
</tr>
<tr>
<td>Housing:</td>
<td>0%</td>
</tr>
<tr>
<td>Services:</td>
<td>0%</td>
</tr>
<tr>
<td>Financial aid:</td>
<td>0%</td>
</tr>
<tr>
<td>Clothing supplies:</td>
<td>4%</td>
</tr>
<tr>
<td>Food supplies:</td>
<td>13%</td>
</tr>
<tr>
<td>Health:</td>
<td>9%</td>
</tr>
<tr>
<td>The same action as before:</td>
<td>31%</td>
</tr>
<tr>
<td>It will depend on future needs:</td>
<td>31%</td>
</tr>
</tbody>
</table>

Ranking according to the rate of preference.
Figure 31: Respondents’ opinion on the actions that will help in the promotion of CSR in Greece for the future.