

DETERMINANTS OF CORPORATE SOCIAL RESPONSIBILITY PRACTICES: INSTITUTIONAL PRESSURE OR STRATEGIC OPPORTUNITY?

DETERMINANTES DAS PRÁTICAS DE RESPONSABILIDADE SOCIAL EMPRESARIAL: PRESSÃO INSTITUCIONAL OU OPORTUNIDADE ESTRATÉGICA?

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ABSTRACT

Institutional theory and strategic studies suggest the existence of a potential paradox in its foundations. Previous studies on institutional and strategic factors that determine Corporate Social Responsibility (CSR) practices do not address this paradox. The purpose of this research was to understand how potentially divergent factors explain the same phenomenon: CSR involvement. For this purpose, a qualitative research was carried out in a large-scale industry from the Brazilian footwear sector. Interviews and company documents provided the data, which were analyzed through content analysis. The results revealed that institutional and strategic factors positively influence CSR practices in a complementary relationship. Therefore, it is concluded that there is no incompatibility between the institutional and strategic determinants of CSR. Instead, there is a complementary relationship. Thus, this research is expected to contribute in deepening the understanding of the determinants of CSR. It is also expected that business managers will view institutional pressures as strategic opportunities.

Keywords: Corporate Social Responsibility. Institutional theory. Ethics. Pressure from legislation. Pressure from stakeholders.

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RESUMO

A teoria institucional e os estudos estratégicos sugerem a existência de um potencial paradoxo em seus fundamentos. Estudos anteriores sobre fatores institucionais e estratégicos determinantes das práticas de Responsabilidade Social Empresarial (RSE) não tratam desse paradoxo. Esta pesquisa teve o objetivo de entender como fatores potencialmente divergentes explicam o mesmo fenômeno: o envolvimento em RSE. Para tanto, realizou-se uma pesquisa qualitativa em uma grande indústria do setor calçadista brasileiro. Entrevistas e documentos dessa empresa forneceram os dados, os quais foram analisados por meio da análise de conteúdo. Os resultados revelaram que fatores institucionais e estratégicos influenciam positivamente as práticas de RSE, numa relação de complementaridade. Conclui-se, portanto, que não existe incompatibilidade entre os determinantes institucionais e estratégicos da RSE. Em vez disso, existe uma relação de complementaridade. Assim, espera-se que esta pesquisa contribua para aprofundar o entendimento dos determinantes da RSE. Espera-se, ainda, que os gestores empresariais tratem as pressões institucionais como oportunidades estratégicas.

Palavras-chave: Responsabilidade Social Empresarial. Teoria institucional. Ética. Pressão da legislação. Pressão dos stakeholders.

1 INTRODUCTION

Corporate Social Responsibility (CSR) is a complex and multidisciplinary field of study which has attracted the interest of managers and scholars committed to understanding the relationship between business and society. Carroll (1979, p. 500) defines CSR as follows: “The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time”

Understanding the determinants of CSR practices is a relevant topic which still requires studies. Different factors, based on potentially divergent theories, explain CSR involvement. Institutional theory assumes that firms are pressured by the norms, beliefs and values established in the environment in which they operate (DIMAGGIO; POWELL, 1983, 1991; MEYER; ROWAN, 1977; ROSSONI, 2016; SCOTT, 1987, 2005). From an institutional perspective, ethics and pressure from legislation and stakeholders account for CSR practices (AGUINIS; GLAVAS, 2012; ALPERSTEDT; QUINTELLA; SOUZA, 2010; CAMPBELL, 2007; SHNAYDER; RIJNSOEVER; HEKKERT, 2016). From a strategic perspective, firms are stimulated by the perception of an opportunity to gain some benefit from CSR (BURKE; LOGSDON, 1996; HUSTED, 2003; HUSTED; ALLEN; KOCK, 2015; HUSTED; SALAZAR, 2006; PORTER; KRAMER, 2006, 2011; SHARMA, 2000).

Institutionalists argue that firms should incorporate institutionalized practices and procedures into the environment in which they operate because they gain legitimacy and increase their prospects for survival, regardless of the efficacy of these practices and procedures (MEYER; ROWAN, 1977). The incorporation of these institutionalized elements leads firms to become similar, namely, isomorphic (DIMAGGIO; POWELL, 1983; FRYNAS; YAMAHAKI, 2016). On the other hand, strategic studies emphasize the achievement of an economic performance superior to that of competitors. To achieve this performance, firms need to rely on a differential that contributes to the creation of economic value and, thus, generate a competitive advantage (BARNEY, 1991; FRYNAS; YAMAHAKI, 2016; PORTER, 1986).

Given these assumptions, it is understood that there is a potential paradox between the institutional and strategic determinants of CSR. While institutional theory proclaims the achievement of organizational legitimacy as a condition for company survival, strategic studies emphasize the achievement of competitiveness. While the search for legitimacy can lead firms to become similar, the search for competitiveness implies differentiation. This suggests that the

search for legitimacy is incompatible with the search for competitiveness. In this context, this research aims to understand how institutional and strategic determinants influence CSR practices.

This study is justified by the contribution it can bring to deepen the understanding about the determinants of CSR practices. Shnayder, Rijnsoever and Hekkert (2016) argue that the relationship between the institutional environment and the different dimensions of CSR remains unexplored and recommend carrying out further studies that can explain the behavior of firms in the face of different institutional pressures. Accordingly, this research proposes to go a step further in seeking to understand the behavior of firms in the face of different institutional pressures and strategic factors.

This work has the following sections in addition to this introduction: Section 2 addresses the theoretical assumptions and propositions of the influence of institutional and strategic factors on CSR practices. Section 3 addresses the methodology that drives this research. Section 4 presents and discusses the results of this investigation and, lastly, section 5 presents the main conclusions of this study and its contributions and limitations as well as suggestions for future research.

2 DETERMINANTS OF CSR PRACTICES: ASSUMPTIONS AND THEORETICAL PROPOSITIONS

Institutional factors such as ethics and pressure from legislation and stakeholders are identified by the literature as predictors or determinants of the involvement of firms in socially responsible initiatives (AGUINIS; GLAVAS, 2012; ALPERSTEDT; QUINTELLA; SOUZA, 2010; CAMPBELL, 2007; SHNAYDER; RIJNSOEVER; HEKKERT, 2016). In his theoretical study on the determinants of CSR, Campbell (2007) argues that economic conditions influence the degree to which firms operate in a socially responsible manner. However, this relationship is mediated by various institutional factors, such as: a) public and private regulation; b) the presence of independent non-governmental organizations and other agents that monitor company behavior; c) institutionalized norms in relation to adequate corporate behavior; d) associative behavior between the corporations themselves; e) dialogues organized between the firms and their stakeholders.

On the other hand, authors such as Husted (2003), Husted and Salazar (2006) and Porter and Kramer (2006) assert that firms are involved in socially responsible initiatives, mainly influenced by strategic factors. In other words, they hope to gain some benefit from these initiatives. Husted (2003) argues that when strategic concerns are less important, greater deviations from economic logic are observed and, in this case, the environment or idiosyncratic preferences of senior managers determine the course of CSR. Husted and Salazar (2006) caution that it is more advantageous for the firm to act strategically than in an altruistic way or in response to social pressure. Porter and Kramer (2006) emphasize that strategic CSR allows the firm to reap benefits for the business in addition to causing a more significant social impact.

Based on these presuppositions, a set of proposals is developed about the institutional and strategic determinants of CSR.

2.1 Ethics and CSR

Ethics include the study of the moral principles and values that guide human behavior, in a given context, indicating what should and should not be done, according to what is considered right or wrong by a given community. In the business environment, ethics deal with the moral codes that guide decision makers, to the extent that firms can affect people and the commu-

nity in which they operate, considering a socially accepted set of individual and collective rights and obligations. In this perspective, an ethical firm is one “whose conduct is socially valued and whose policies are recognized in line with the prevailing morals, subordinating its activities and strategies to prior ethical reflection and acting later in a socially responsible manner.” (ALMEIDA, 2007, p. 107).

According to Alves (2003), ethics is a philosophical, reflective attitude in relation to the morally established practices in a society or in a group of people. The author refers to the influence of moral values and socially accepted ethical reflection as being informal social controls that guide human conduct. These informal social controls are treated in this work as ethics.

The moral principles and values of an individual, the object of ethical reflection, influence and condition their actions. Jones (1995) argues that corporate morality is reflected in the policies and decisions of the firm and in the nature of its direct dealings with stakeholders. Almeida (2007) assumes that the social performance of the organization is the visible face of the ethical behavior of its leaders.

The influence of ethics on CSR practices was demonstrated by authors such as Almeida (2007), Bansal and Roth (2000), González-Benito and González-Benito (2006) and Ozdora-Aksak and Atakan-Duman (2016). Bansal and Roth (2000) analyzed the motivations and contextual factors that induce firms in the United Kingdom and Japan to become involved in ecological response initiatives. One of the motivations revealed in this study was the commitment to environmental responsibility, influenced by the values and discretion of individuals. Bansal and Roth (2000) point to concern with common welfare as a striking characteristic of this motivation, thus evidencing the influence of ethical aspects on ecological responsibility.

González-Benito and González-Benito (2001) analyzed data from 186 Spanish industrial firms in order to understand the role played by stakeholder pressure and by the values and beliefs of managers in the implementation of environmental logistics practices. The results of the study demonstrate a direct relationship between the environmental awareness of managers and the implementation of environmental logistics practices.

Almeida (2007) developed a theoretical model to explain the social performance of organizations based on the analysis of their cultural, organizational and individual determinants. The author assumes that there is a strong relationship between the sociocultural context and moral values as well as between these and socially responsible business practices.

Ozdora-Aksak and Atakan-Duman (2016) conducted an empirical study based on data from the 30 largest firms in Turkey, with the intention of understanding the involvement of firms with CSR. These authors propose that the firms which have high visibility and high involvement with customers and the media become involved in socially responsible initiatives driven by ethical factors.

The arguments and results of the studies presented here allow to derive the following theoretical proposition:

Proposition 1: Ethics positively influence CSR practices.

2.2 Regulatory pressure and CSR

The literature points to pressure from legislation as one of the institutional factors that influence socially responsible behavior (AGUILERA et al., 2007; BORGES; DUTRA; SCHERER, 2014; CAMPBELL, 2007; GARCIA-SANCHEZ; CUADRADO-BALLESTEROS; FRIAS-ACEITUNO, 2016). The means of regulatory pressure can be from the state, through the promulgation and enforcement

of legal norms or other interested parties (stakeholders), such as NGOs, unions, environmentalists, the media, which can monitor the behavior of firms as well as regulatory processes or can even mobilize themselves to change the undesirable conduct (CAMPBELL, 2007).

The importance of the role of the state as an inducer and regulator of socially responsible practices was highlighted by authors such as Aguilera et al., 2007 and Campbell, 2007. Aguilera et al. (2007) propose that the interest of governments in promoting social cohesion and collective responsibility to improve society is a factor that pressures firms to engage in social change through CSR. Campbell (2007) argues that corporations will be more likely to act in a socially responsible manner if the institutional environment in which they operate has strong and strictly mandatory government regulations.

In effect, Garcia-Sanchez, Cuadrado-Ballesteros and Frias-Aceituno (2016) carried out a quantitative study based on data from 1,598 firms in 23 sectors from 20 countries (Japan and the rest distributed across Europe and North America), with the intention of analyzing the influence of the institutional environment on the voluntary disclosure of information regarding CSR practices. These authors argue that laws with strong stakeholder protection mechanisms (labor laws), and means of enforcement that guarantee the effectiveness of these regulatory forces, favor CSR initiatives and increase the dissemination of these initiatives. These authors also argue that, with its coercive force, legislation can induce, convince or force firms to adopt the expected behaviors.

Regarding the rigor of the law, Porter and van der Linde (1995) argue that, while weak regulation can be treated incrementally, without innovation and, often, with secondary solutions, strict regulation requires more fundamental solutions, such as reconfiguration of products and processes.

With regard to sanctioning mechanisms, Campbell (2007) considers them the most obvious institutional explanation for socially responsible business behavior. This argument was confirmed by Borges, Dutra and Scherer (2014). These authors carried out a multi-case study in the wine sector in the central region of Rio Grande do Sul, with the objective of identifying the responses of firms to the pressures of the institutional environment that focus on the management of environmentally correct practices. The response of the firms was to comply with the dictates of environmental legislation, justified by the authors as a result of the punitive nature of this legal instrument as well as the action of the inspection agencies, such as the *Instituto Brasileiro do Meio Ambiente e dos Recursos Naturais Renováveis* (IBAMA). In view of the above, the following proposition is derived:

Proposition 2: Pressure from legislation positively influences CSR practices.

2.3 Stakeholder pressure and CSR

Stakeholders are “persons or groups that have, or claim, ownership, rights, or interests in a corporation and its activities, past, present or future” (CLARKSON, 1995, p. 106). This author clarifies that these claimed rights or interests are the result of transactions with, or actions carried out, by the corporation, and may be of a legal or moral nature, individual or collective.

Based on the survival criteria of corporations, Clarkson (1995) classifies stakeholders into two groups: primary and secondary. Primary stakeholders are those “without whose continuing participation the corporation cannot survive as a going concern” (CLARKSON, 1995, p. 106). This group includes shareholders and other investors, employees, customers and suppliers, communities and the governments. Secondary stakeholders are “those who influence or affect, or are influenced or affected by, the corporation, but are not involved in transactions with the corporation and are not essential for its survival” (CLARKSON, 1995, p. 107). This group includes the media and a wide range of special interest groups, who have the capacity to mobilize public opinion in favor of, or in opposition to, the performance of a corporation.

Institutional theory points to pressure from stakeholders as one of the factors that explain CSR involvement (GONZÁLEZ-BENITO; GONZÁLEZ-BENITO, 2001; HELMIG; SPRAUL; INGENHOFF, 2013; SHNAYDER; RIJNSOEVER; HEKKERT, 2016; SINGH; JAIN; SHARMA, 2014). González-Benito and González-Benito (2001) analyzed data from 186 Spanish industrial firms in order to understand the role played by stakeholder pressure in the implementation of environmental logistics practices. These authors found that pressure from stakeholders explains the environmental logistics practices of the firms analyzed. Helmig, Spraul and Ingenhoff (2013) quantitatively tested a model that links the pressure of stakeholders and the performance of CSR activities by Swiss firms. The authors analyzed the pressure exerted by primary stakeholders (investors, employees, customers and government) and secondary stakeholders (the media, NGOs and activists). The survey results show that secondary stakeholders put pressure on primary stakeholders who, in turn, put pressure on firms to get involved in socially responsible initiatives. Singh, Jain and Sharma (2014) quantitatively analyzed data from Indian firms in order to identify the factors that influence environmental management practices. These authors noted that pressure from owners, employees, customers and suppliers has a positive and significant effect on the environmental behavior of the firms analyzed. Shnayder, Rijnsoever and Hekkert (2016) qualitatively analyzed data from 16 multinational packaged food companies in order to understand how different aspects of the institutional environment explain different types of CSR. The results of this study show that legislation, normative obligations, and pressure from stakeholders are factors which explain CSR practices. In view of the above, the following theoretical proposition is derived:

Proposition 3: Pressure from stakeholders positively influences CSR practices.

2.4 Perception of a strategic opportunity and CSR

The literature on strategic CSR suggests that the perception of an opportunity to gain some benefit is one of the factors that can explain socially responsible behavior (BURKE; LOGSDON, 1996, HUSTED; ALLEN; KOCK, 2015; LEFEBVRE; LEFEBVRE; TALBOT, 2003; MAIGNAN; FERRELL, 2001; OZDORA-AKSAK; ATAKAN-DUMAN, 2016; SHARMA, 2000; SHARMA; VREDENBURG, 1998).

Husted, Allen and Kock (2015) state that the initial step, indicative of the involvement of firms in a social action perceived as an opportunity, is the realization of a social strategy plan, which must incorporate economic and social objectives. However, it is not merely any socially responsible initiative that represents a strategic opportunity. Burke and Logsdon (1996) point out dimensions of the CSR strategy, indicative of the perception of an opportunity to gain benefits due to its potential to create value for the firm, in addition to benefiting society. Among these dimensions are centrality, specificity and proactivity.

Centrality is the alignment of CSR initiatives with the mission and objectives of firm. Specificity refers to the ability of the firm in capturing or internalizing the benefits of CSR initiatives due to its differentiation. Proactivity reflects the degree in which business behavior is planned and, therefore, intentional, and anticipated in relation to crises and emerging economic, technological, social or political trends (BURKE; LOGSDON, 1996).

The arguments of Burke and Logsdon (1996) allow us to infer that the involvement in CSR with the use of any of these dimensions of the strategy indicates the perception of an opportunity to obtain benefits. Empirical studies confirm this argument. Sharma and Vredenburg (1998) analyzed the responses to environmental issues raised by seven Canadian oil and gas companies, and concluded that proactive environmental strategies contribute to the development of specific organizational capabilities (integration of stakeholders, higher-order learning

and continuous innovation), that positively influence the generation of competitive advantage. Sharma (2000) analyzed the perception of Canadian oil and gas company managers in relation to environmental issues and found support for the hypothesis that the greater the extent to which managers perceive environmental concerns as central to the identity of their firms, the more likely they are to interpret environmental problems as opportunities. On the other hand, Sharma (2000) also argues that the greater the degree in which managers of a firm interpret an environmental issue as an opportunity, the greater the likelihood that the firm will become involved in a voluntary environmental strategy. Maignan and Ferrell (2001) investigated the antecedents and benefits of corporate citizenship in French firms and found a strong association between a market-oriented culture (customer focus) and proactive corporate citizenship. Lefebvre, Lefebvre and Talbot (2003) investigated the determinants and impacts of the environmental performance of small and medium Canadian enterprises (SMEs) and identified market opportunities as one of the determinants. Ozdora-Aksak and Atakan-Duman (2016) investigated the determinants of the involvement in CSR of the 30 largest firms in Turkey and concluded that those which integrate CSR actions into their core business are guided by strategic factors. Based on these results, the following theoretical proposition is derived:

Proposition 4: The perception of a strategic opportunity positively influences CSR practices.

3 METHODOLOGY

This research is classified as qualitative, in the modality of case study. The aim was to understand the determinants of CSR practices of a firm in the footwear industry, Grendene S.A., whose main headquarters is located in Sobral (CE) and its administrative headquarters in Farroupilha (RS). Grendene is one of the largest shoe producers in the world, with exports to more than 100 countries and with more than 20 thousand employees (GRENDENE, 2016). As a labor-intensive firm, it is possible that Grendene is exposed to pressure from both legislation and stakeholders (employees and unions) more intensively. On the other hand, being a firm in the footwear sector, a highly competitive sector (ABICALÇADOS, 2016), it is possible that it is experiencing strong competitive pressures, mainly due to the performance of Asian competitors, who have productive conditions more favorable to competition (COSTA, 2009; SOUSA; SILVA; BRAGA, 2017). In these circumstances, it is reasonable to assume that Grendene is exposed to intense institutional and strategic pressures which, in turn, can influence its involvement in socially responsible initiatives. Thus, the determinants of CSR practices of Grendene can be analyzed based on the theories used in this study, institutional theory, and strategic studies. For this reason, Grendene was chosen as the place of investigation.

3.1 Data collection

This research relies on primary and secondary data. Primary data were collected by way of semi-structured interviews. The interview script was evaluated by three doctoral professors, with expertise in the subject of this research. After the adjustments suggested by the evaluators, the script was tested in a ceramic industry situated in Sobral (CE) and, once again, it was adjusted to increase the clarity of the questions.

Eleven people were interviewed in the period of 01/24/2017 to 06/05/2017. After talking about the CSR practices of Grendene, the interviewees answered the following question: In your perception, what are the reasons that lead Grendene to become involved in CSR practices? Next, other questions were asked in order to obtain evidence of the influence of ethics, or the

lack thereof, pressure from legislation, pressure from stakeholders and the perception of a strategic opportunity related to the CSR practices of this firm. The interviews were recorded and transcribed. The closing occurred with the theoretical saturation (EISENHARDT, 1989). Additional data on the interviews and interviewees are summarized in Table 1.

Table 1 – Interview data on determinants of the CSR practices of Grendene

INTERVIEWEES					INTERVIEWS	
Numeric Order	Job Title/Function	Abbreviation	Location	Years at Grendene	Date	Duration (Hours)
01	Industrial Director	ID	Sobral (CE)	35	01/24	1:14
02	Environmental Specialist	ES	Sobral (CE)	05	01/25	1:10
03	Human Resources Manager	HRM	Sobral (CE)	02	01/30	1:15
04	Sustainability Manager	SM	Farroupilha (RS)	06	01/31	1:16
05	Labor Relations Coordinator	LRC	Farroupilha (RS)	11	05/29	1:01
06	Occupational Health and Safety Specialist	OHSS	Sobral (CE)	19	05/29	0:45
07	Human Resources Coordinator	HRC	Sobral (CE)	15	05/30	1:17
08	Personnel Department Supervisor	PDS	Sobral (CE)	10	06/02	1:09
09	Process Engineering Manager	PEM	Farroupilha (RS)	06	06/02	0:28
10	Controllershship Manager	CM	Sobral (CE)	31	06/05	2:21
11	Human Development Analyst	HDA	Sobral (CE)	08	06/05	0:57

Source: elaboration of the authors.

As shown in Table 1, managers, coordinators, supervisors and a director were interviewed, in addition to specialists in the areas of sustainability and human resources. The interviews were conducted in Sobral (CE). The respondents based in Farroupilha (RS) were interviewed via video conference. The criteria for choosing the interviewees were people who make decisions, have knowledge or participate in carrying out the CSR practices of the firm studied.

Secondary data was collected from the following company documents: Code of Conduct (CD) (2008), Management Report (2015, 2016) and Reference Form (2016). Grendene does not prepare a sustainability report.

3.2 Data analysis

Thematic analysis, coding and classification of data were performed according to the concepts, categories and elements detailed in Table 2, in light of the references indicated therein.

Table 2 – Determinants of CSR practices: analytical framework

ETHICS - Informal social controls based on the set of principles and values that guide human conduct, in a given context, indicating what is good or bad, right or wrong, fair or unfair (ALMEIDA, 2007; ALVES, 2003)	
Moral principles and values	Aguinis and Glavas (2012), Almeida (2007), Bansal and Roth (2000), Clarkson (1995), Diallo and Lambey-Checchin (2017), Husted, Allen and Kock (2015), Jones (1995),
Code of Ethics	Almeida (2007), Diallo and Lambey-Checchin (2017), Helmig, Spraul, and Ingehoff (2013), Maignan and Ferrell (2001), Park and Choi (2015)
PRESSURE FROM LEGISLATION - Formal social controls based on governmental mechanisms of sanction and coercion, such as the law and the normative species derived from it (CARROL, 1979; SCOTT, 2005; 2008)	
Environmental	Alperstedt, Quintella, and Souza (2010), Carroll (2015), Lefebvre, Lefebvre and Talbot (2003), Park and Choi (2015), Porter and Van der Linde (1995)
Labor	Carroll (2015), Garcia-Sanchez, Cuadrado-Ballesteros, and Frias-Aceituno (2016)
Business relations	Campbell (2007), Lefebvre, Lefebvre and Talbot (2003)
PRESSURE FROM STAKEHOLDERS - Social controls of groups that affect or may be affected by the activities of firms, such as investors, employees, customers, suppliers, and the local community (AGUILERA et al., 2007; AGUINIS; GLAVAS, 2012; CLARKSON, 1995)	
Investors	Aguilera et al. (2007), Aguinis and Glavas (2012), Singh, Jain and Sharma (2014)
Employees	Aguilera et al. (2007), Campbell (2007), Park and Choi (2015), Singh, Jain and Sharma (2014)
Customers	Aguilera et al. (2007), Campbell (2007), Lefebvre, Lefebvre and Talbot (2003), Park and Choi (2015), Shnayder, Rijnsoever, and Hekkert (2016), Singh, Jain and Sharma (2014)
Suppliers	Aguilera et al. (2007), Campbell (2007), Lefebvre, Lefebvre and Talbot (2003), Shnayder, Rijnsoever, and Hekkert (2016), Singh, Jain and Sharma (2014)
Local community	Aguinis and Glavas (2012), Campbell (2007), Kassinis and Vafeas (2006), Park and Choi (2015)
PERCEPTION OF A STRATEGIC OPPORTUNITY - Expectation to obtain some benefit from the involvement in CSR (BURKE; LOGSDON, 1996; SHARMA, 2000)	
Centrality	Husted (2003), Ozdora-Aksak and Atakan-Duman (2016); Sharma (2000)
Specificity	Husted (2003), Sharma and Vrendenburg (1998)
Proactivity	Aragón-Correa and Sharma (2003), Maignan and Ferrell (2001), Sharma and Vrendenburg (1998), Singh, Jain and Sharma (2014)

Source: elaboration of the authors.

The categories and elements of analysis shown in Table 2 are justified by their adequacy to the objectives of this work and by their use in the literature. The data were analyzed according to content analysis, an appropriate technique for the analysis of qualitative data. According to Quivy (1992, p. 225), content analysis allows “to harmoniously satisfy the requirements of methodological rigor and inventive depth, which are not always easily reconciled.”

4 RESULTS E DISCUSSION

In this section, the influence of ethics, pressure from legislation, pressure from stakeholders and the perception of a strategic opportunity as it relates to CSR practices are analyzed and discussed.

4.1 Influence of ethics on CSR practices

Ethics is one of the values adopted by Grendene. The influence of ethics on CSR practices was observed based on the principles and values of this firm, signaled by the interviewees and the provisions of its Code of Conduct (CD). When referring to the values that guide the conduct of Grendene, the Industrial Director (ID) referred to the vision of the controller of this firm, in the following terms: “We are working seriously, within what we think is correct, in accordance with our values.”

The CSR principles and standards, contained in the Grendene CD, express care for the environment and people. Care for the environment focuses on the balance and preservation of natural resources, based on the prevention of waste. Care for people refers to the behavior of the firm in its commercial relations in general and, specifically, in relation to its stakeholders.

The fight against waste was emphasized by the Environmental Specialist (ES), when asked about the determinants of the CSR practices of Grendene. In the perception of this interviewee, “in principle, the determinants are socio-environmental awareness and resource dependency”. The ES explained that Grendene is situated in an area that has a shortage of resources (semi-arid northeast), especially a shortage of water. “We have to be very careful with water. Without water, nothing functions.” (ES).

Water care and the impact of the activities that Grendene has on the natural environment led this firm to build Effluent Treatment Stations (ETs) in all its manufacturing units. In addition to treating effluents, Grendene reuses the water from these effluents, after treatment, in sanitary discharges and irrigation of plants. “Why the concern with water, when expenditure on water is minimal? Because Grendene will not negatively impact the environment in which it lives,” declared the ID. Water care reveals the environmental awareness of managers and can, therefore, be considered a CSR practice influenced by ethics (GONZÁLEZ-BENITO; GONZÁLEZ-BENITO, 2001). The care for people, according to the provisions of the CD, are shown in Table 3.

Table 3– Guidelines on the relationships of Grendene with its stakeholders

Stakeholders	Guidelines
Shareholders and other investors	Equal treatment, regardless of the number of shares, in compliance with the legal provisions. Accurate, transparent, and timely communication.
Employees (members)	Expected conduct: cordiality, trust, respect, honesty and dignity, in accordance with the laws and ethical standards of society, regardless of any hierarchical position, title or function.
Customers	Courteous and efficient service, with an emphasis on quality, productivity and innovation, with social, community and environmental responsibility, and with the utmost respect for laws and regulations, with clear, accurate and transparent information.
Providers	Observance of the principles of free enterprise and fair competition. Choice and hiring must always be based on technical, professional and ethical criteria. Business with suppliers of dubious reputation should be avoided.

Source: elaboration of the authors, based on Grendene (2008).

The guidelines of the CD, shown in Table 3, reveal some principles, considered indicators of the influence of ethics on CSR, such as equal treatment, honesty (AGUINIS; GLAVAS, 2012), compliance with the laws and ethical standards of society (DIALLO; LAMBEY-CHECCHIN, 2017), social and environmental responsibility (BANSAL; ROTH, 2000).

To ensure compliance with the provisions of its CD, Grendene has instituted some mechanisms, such as the distribution of the CD among all members of this firm, awareness in relation to compliance with its provisions and discussion of the matter with the Board of Academia Grendene. This Council is a body that has the competence to judge the most serious cases of

CD violation, impose the appropriate disciplinary sanctions and deliberate on the clarification of doubts regarding the content of this document. (GRENDENE, 2008).

The existence of a document that explains the principles and moral values of a firm as well as the conduct of that firm in its relations with the natural environment and with society (e.g., code of ethics), combined with mechanisms that monitor the compliance with the guidelines of this document, is considered by the literature to be an indicator of the influence of ethics on CSR (ALMEIDA, 2007; DIALLO; LAMBEY-CHECCHIN, 2017; MAIGNAN; FERRELL, 2001; PARK; CHOI, 2015).

The influence of ethics on the CSR of Grendene, revealed by the interviewees, can be inferred based on the evidence in Table 4.

Table 4 – Evidence of the influence of ethics on the CSR practices of Grendene.

Interviewee	Evidence
ID	"Do we have the right to use natural resources without concern for future generations?"
ES	We need to preserve [...] We have a very clear understanding of the need for resources. Without water nothing works [...] We will use it in the best possible way. "
HRM	"We want to raise the issue of awareness, of conscious responsibility to society, to the environment, to the world we live in."
SM	"One of the main points was water management. We are going to treat the water very well."
OHSS	"The firm wants to grow, it wants to make a profit, to have state-of-the-art technological development, but always respecting the ethical principles which are always respecting people, the environment and the need to relate responsibly with its stakeholders."
HRC	"[...] I think it has to do with what we believe in, with our values."
PEM	"And there is also an ethical question, which is to value people, value the environment."
HDA	"All the decisions that are made, I see ... are very thoughtful in the sense of also what impact we are going to have on the lives of these people who are here within."

Source: elaboration of the authors.

The evidence in Table 4 reveals a plurality of terms indicating the influence of ethics on CSR. References to terms such as principles and moral values (ALMEIDA, 2007; DIALLO; LAMBEY-CHECCHIN, 2017; JONES, 1995), commitment to environmental responsibility (BANSAL; ROTH, 2000), environmental awareness of managers (GONZÁLEZ-BENITO; GONZÁLEZ-BENITO, 2001), responsible relationship with stakeholders (CAMPBELL, 2007), concern for society, concern for future generations (SHNAYDER; RIJNSOEVER; HEKKERT, 2016), doing the right thing (AGUINIS; GLAVAS, 2012; BANSAL; ROTH, 2000), sense of responsibility, duty and justice (AGUINIS; GLAVAS, 2012), (DIALLO; LAMBEY-CHECCHIN, 2017), concern with the impacts of activities (GARCIA-SANCHEZ; CUADRADO-BALLESTEROS; FRIAS-ACEITUNO, 2016), concern with improving the quality of life for employees and respect for moral standards (DIALLO; LAMBEY-CHECCHIN, 2017) are considered by the literature to indicate the influence of ethics on CSR.

Given the evidence presented here, it is possible to infer that ethics positively influences CSR practices. This result is consistent with the argument of institutional theory that considers ethics one of the factors that can influence socially responsible business conduct. Bansal and Roth (2000) found that moral values, the discretion of individuals and the concern for social good influenced the involvement of firms in the United Kingdom and Japan to get involved in environmental responsibility initiatives. González-Benito and González-Benito (2001) observed a direct relationship between the environmental awareness of managers and the implementation of environmental logistics practices in 186 Spanish industrial firms. Ozdora-Aksak and Atakan-Duman (2016) found that ethical factors influenced the CSR practices of the 30 largest firms in Turkey, which have high visibility and a high level of involvement with customers and the media.

4.2 Influence of pressure from legislation on CSR practices

The CSR practices of Grendene are influenced by environmental legislation, labor and the norms that regulate commercial relations. This influence is revealed through the inspection of the organs of the public, such as the *Secretaria do Meio Ambiente do Estado do Ceará* (SEMACE) and the *Ministério do Trabalho e Emprego* (MTE), and in the concern of this firm complying with legal requirements and, in some cases, exceeding them.

The influence of environmental legislation on CSR was underscored by the ES, who declared, “The firm that complies with laws or makes progress is seen to be less of a risk to the investor and have greater value for the product. A firm that has no responsibility for its waste can generate an environmental liability and be responsible for that in ten years.” In fact, industries in the footwear sector are subject to strict environmental legislation. The main requirements of this legislation refer to the elimination of solid residues and discharges of industrial and sanitary effluents. The installation and operation of these firms require obtaining authorizations and/or licenses from environmental organs. Grendene declares that it, “as a matter of principle, adopts full compliance with laws and all regulations to which it is subject and the parsimonious use of all resources and supplies.” (GRENDENE, 2016, p. 54). In case of non-compliance with environmental legislation, this firm may suffer administrative penalties (fines and/or revocation of authorizations/licenses) and criminal penalties, and may even incur corrective environmental expenses. (GRENDENE, 2016).

The influence of pressure from labor legislation on CSR was demonstrated by the Personnel Department Supervisor (PDS). This interviewee revealed that, during the year, Grendene receives an average of three to four inspections. However, Grendene has not been inspected in this area for more than a year. According to this interviewee, “When you work in a firm that is looking forward to this contact with legislation, preaching what is correct, you do not work with fear of getting inspected.” (PDS). In the perception of this interviewee, the commitment of Grendene to be in compliance with legislation is not just out of fear of punishment.

The influence of the pressure of legislation, which regulates commercial relations, on CSR was demonstrated by the Human Resources Manager (HRM), when he argued: “As we are a global firm, in order to sell to other countries, our products cannot have certain characteristics, we need to comply with certain rules, and it is important to comply with them [...]”

In order to continue selling to the United States and Europe, Grendene had to adapt to the legislation of these markets, which prohibited the use of phthalates, a plasticizer that was used in the formulation of PVC (**P**oly**v**inyl **c**hloride), the main raw material of Grendene. The substitution of phthalates would increase the cost of footwear by 30%. However, “we seek to master the technology and today all Grendene products are free of phthalates”, declared the Human Resources Coordinator (HRC).

The decision to comply with the highest of legal standards has allowed Grendene to remain in the most demanding markets and could contribute to the conquest of new markets, anticipating competitors that still do not adopt these standards. Lefebvre, Lefebvre and Talbot (2003) argue that firms which sell their products to foreign countries, with higher legal standards, must meet these standards in the places where they are required and anticipate those standards where they are not yet required. These authors further argue that satisfying highly sophisticated customers and offering differentiated products can enable them to charge a premium price in the most demanding markets.

By mastering the phthalate-free PVC formulation technology, Grendene compensated for the 30% increase in the cost of replacing this plasticizer. With this, the firm maintained the

market price, thus increasing its competitiveness, by offering a differentiated product without raising the price. This suggests that stricter legislation can lead to innovation. This innovation may make it possible to improve competitiveness, reducing costs and/or differentiating products. This finding is consistent with the argument of Porter and van der Linde (1995), in maintaining that strict regulation is more effective than weak, because it requires more fundamental solutions, such as the reconfiguration of products and processes.

Moreover, it is possible to infer that the stricter regulation may be more effective, both for the firm and for society. The firm can engage in innovation which can contribute to improving its competitiveness. Society can benefit from the implementation of higher socio-environmental standards.

For all that has been exposed, it appears that the pressure of legislation positively influences CSR practices. This result is consistent with the argument of institutional theory that considers legislation to be one of the factors that can influence socially responsible business conduct. Lefebvre, Lefebvre and Talbot (2003) found that the legislation of national and foreign governments are potential determinants of the environmental performance of Canadian SMEs. Alperstedt, Quintella and Souza (2010) perceived that governmental regulation is one of the determinants of environmental management strategies for industrial firms in Santa Catarina. Helmig, Spraul and Ingenhoff (2013) observed that government pressure influences medium and large Swiss industrial firms to implement CSR activities. Park and Choi (2015) found that government pressure is one of the main factors that promote the social responsibility of Korean multinational subsidiaries. Shnayder, Rijnsoever and Hekkert (2016) found that legislation is one of the factors that explain the CSR practices of packaged food multinationals.

4.3 Influence of pressure from stakeholders on CSR practices

The CSR practices of Grendene are influenced by pressure from investors, employees, customers, suppliers and the local community. Pressure from investors is manifested by monitoring the compliance of this firm's conduct with the legislation and dimensions of sustainability. The benefits of CSR, such as building a good image, improving results, investment security and maintaining the market, were pointed out by the interviewees as factors that influence investors to pressure socially responsible business conduct. This finding confirms the argument of Aguilera et al (2007), according to which one of the factors that influence investors to pressure firms to get involved in CSR practices is the perception of the compatibility of these initiatives with long-term profitability.

Pressure from employees in general does not manifest itself explicitly, but was perceived implicitly. "Now, with social media, everyone lives in a glass box [...] all of our employees have cell phones and can film whatever they want [...] everyone has an influence on everyone, in every way", stated the HRC. Relations with the labor union are friendly and respectful (GRENDENE, 2016), guided by the search for understanding, negotiation and collaboration (LRC). The pressure most explicitly perceived was that of managers, which manifests itself through the monitoring of sustainability indicators and the achievement of environmental performance goals.

Pressure from customers (major department stores, especially those in the international market) is expressed through audits, with a view to verifying the conformity of this firm's conduct with environmental legislation, labor and product safety regulations. The HRC reported that Grendene is inspected by major department stores in the same way that it is inspected by public agencies. "Then, customers send their auditors. They come to check for slave labor, child labor, the same items that, for example, the Ministry of Labor looks for." (HRC).

Evidence of pressure from customers in the international market confirms the study by Lefebvre, Lefebvre and Talbot (2003), according to which, the fact that the product is sold in the foreign market constituted a significant determinant of the environmental performance of Canadian SMEs. Singh, Jain and Sharma (2014) observed that the markets in Japan and the European Union are more environmentally conscious and require more visible environmental performance, through certifications and audits.

The evidence also reveals that pressure from the Brazilian end-user was not strongly perceived. This finding confirms the study by Singh, Jain and Sharma (2014), which found no significant pressure from domestic consumers on the environmental management practices of Indian firms. These authors conclude that the factors which influence environmental management practices in developed countries may not be significant in developing economies.

Pressure from suppliers in general was not significantly perceived. "The suppliers are better suited." (HRC). However, suppliers of brands used by Grendene (licensed brands) apply as much pressure as do the distributors (major department stores) in the international market. The auditors of the licensed brand suppliers verify the quality of the product, the treatment given to employees, "because if there is a problem, we are directly affected." (HRC).

The pressure from the local community was perceived by the Industrial Director (ID) upon learning, through the media, of the negative impacts caused by the effluents of this firm, launched in an ETS maintained by the Municipal Public Power. "A firm that is accused of causing a negative impact on a poor community, with little support from the government...Grendene, a large firm, already being the largest Brazilian exporter, needed to set a good example." (ID). According to the ID, this was the milestone of Grendene's involvement in CSR, in a more systematic way. The firm implemented the sustainability area and built ETSs in all of its manufacturing units.

It is important to highlight that the ES did not perceive pressure from the community on Grendene. "It is because the station was municipal, and not Grendene's." (ES). A possible explanation for different perceptions can be given by González-Benito and González-Benito (2001). These authors found that the environmental awareness of the managers of Spanish industrial firms reinforces the relationship between pressure from stakeholders to implement environmental logistics practices and the perception of this pressure. This signifies that environmentally conscious managers are more sensitive to pressure from stakeholders and this leads them to take environmental initiatives, as a consequence of their ethical principles and because they consider the demands to be relevant.

Therefore, it appears that pressure from stakeholders positively influences CSR practices. This finding reinforces the argument of institutional theory that considers pressure from stakeholders as one of the factors that explain socially responsible business conduct. Kassinis and Vafeas (2006) found that pressures exerted by the communities have suspended toxic emissions from the most polluting industries in the United States. Singh, Jain and Sharma (2014) found that pressure from owners, employees, customers and suppliers has a positive and significant effect on the environmental behavior of Indian firms. Shnayder, Rijnsoever and Hekkert (2016) observed that pressure from stakeholders is a factor which explains the CSR practices of packaged food multinationals.

4.4 Influence of the perception of a strategic opportunity on CSR practices

The influence of the perception of a strategic opportunity on the CSR practices of Grendene was described by the SM as an evolutionary stage of the involvement of this firm in socially responsible actions. The firm structured a sustainability area, influenced by institutional pres-

asures (investors, clients and legislation), and evolved to the level of reducing waste and conquering other opportunities. “[...] we’re saying: sustainability is not just pressure; it can be an opportunity within the firm to conquer new markets.” (SM).

The institution and implementation of a sustainable development plan, with integration of economic, social and environmental objectives, is an indicator of the perception of a strategic opportunity (HUSTED; ALLEN; KOCK, 2015). Involvement in socially responsible initiatives characterized by centrality, specificity and proactivity also indicates the perception of a strategic opportunity (BURKE; LOGSDON, 1996).

The substitution of phthalates, a plasticizer used in the formulation of the raw material of Grendene (PVC), is a CSR practice that meets the dimensions of the CSR strategy proposed by Burke and Logsdon (1996). To comply with legislation in the United States and Europe, which banned the use of phthalates, Grendene would need to increase the cost of footwear by 30%. “We then sought to master the technology and, today, all Grendene products are phthalate-free,” said the HRC. By “mastering the technology”, Grendene avoided a 30% increase to the cost of footwear. This contributed to the maintenance of this firm in markets that were restricted to phthalates, while at the same time making it possible to offer products with higher socio-environmental standards, in countries that are not restricted to phthalates.

The introduction of a socio-environmental characteristic in the raw material (centrality) was essential for maintaining the firm in the most demanding markets. The offering of products with higher socio-environmental standards (specificity), in countries that do not restrict phthalates, allows the firm to anticipate its competitors (proactivity) and obtain benefits, such as increased sales and/or charging an additional price, by differentiation.

Other practices that indicate the perception of a strategic opportunity were identified, such as: a) recycling and energy efficiency programs and voluntary employee benefits (centrality); b) the energy-saving stove and the printer that replaced silkscreen printing (specificity); c) the small cow of the Melissa brand and the PVC formulation test (proactivity).

Recycling and energy efficiency programs aim to reduce waste. “Waste is never good. It is not good financially, it is not good environmentally”, stated the ES. Employee benefits (training and professional development, health care and other voluntary benefits) aim at commitment to organizational objectives. “When one is engaged, he or she gives better results,” said the HRM.

The energy-saving stove, used to dry ink and reactivate glue, was developed by the Energy Efficiency Specialist of Grendene. This stove has a device that monitors the temperature and avoids wasting energy. “The stove only heats when necessary [...] a system that does not exist in the market”, stated the ES. The printer that replaced silkscreen, a process that requires repetitive effort, was developed by Grendene. “In addition to saving ink, being faster and providing more quality, it requires less repetitive effort and thus avoids health problems in people. This was an innovation by Grendene. Only Grendene has this.” (HRM).

The small cow designed on the soles of Melissa brand shoes, which indicates that these shoes do not contain animal products, is perceived as anticipating trends. “No country has demanded this yet, but we have taken the lead [...] There are groups that already support it. Whoever wears a fur coat is almost lynched.” (HRM). The PVC formulation test is an anticipation of the tests that would be carried out by distributors in the United States and Europe. For this test, Grendene acquired a chromatograph, the third in Latin America. “Because our chromatograph is certified, they accept our tests,” said the HRC.

Based on the above, it appears that the perception of a strategic opportunity positively influences CSR practices. This finding confirms previous studies. Maignan and Ferrell (2001) observed the existence of a strong association between a market-oriented culture (focus on the

customer) and proactive corporate citizenship. Lefebvre, Lefebvre and Talbot (2003) identified market opportunities as potential determinants of the environmental performance of Canadian firms. Ozdora-Aksak and Atakan-Duman (2016) found that firms who integrate CSR into the core business are motivated by strategic factors.

5 CONCLUSION

Institutional pressure and strategic opportunity positively influence CSR practices, in a complementary relationship. Thus, there is no incompatibility between the similarity resulting from compliance with institutional pressures and differentiation as an assumption of strategic positioning.

Compliance with institutional pressures tends to lead firms to similarity, but it can provide image gains. The perception that a firm is socially responsible contributes to gaining and/or maintaining support from stakeholders and, consequently, to maintaining the firm in the market. On the other hand, failure to comply with institutional pressures, such as disobedience to legislation, may judicially penalize firms, with the paying of fines and indemnities that will adversely affect their results. If they are considered unethical, firms may be penalized morally, with harmful damages to their image and, consequently, to their maintenance in the market.

CSR can be a factor of strategic differentiation and enable the achievement of benefits for the firm. When perceiving the opportunity for gains with CSR, managers will be able to act strategically, anticipating market trends, choosing differentiated practices and being aligned with the main business of the firm.

CSR can also be a strategy of institutional conformity. Strategic responses to institutional pressures may lead firms to innovate, and thereby improve productivity, differentiate themselves from their competitors, remain in the market and conquer new markets.

Thus, by removing potential incompatibility and demonstrating the complementary relationship between institutional theory and strategic studies, this research contributes to deepen the understanding of the determinants of CSR. Business practices can also benefit from the findings of this research, which suggest that decision makers treat institutional pressures as opportunities to differentiate themselves and achieve better results.

Therefore, it is considered that the objective of this research has been achieved. However, this investigation presents some limitations: a) although the firm studied is a major industry in the footwear sector, considered one of the largest shoe producers in the world, who exports to more than 100 countries, the data is restricted to a single firm and a single sector of the economy; b) despite the effort to compare the answers of those interviewed, both with each other and with company documents, the data of this research are self-reported and, therefore, may contain biases. Thus, it is recommended that future studies test the proposals of this research, qualitatively and quantitatively, involving multiple case studies, with firms from the same sectors as well as multisectoral. Longitudinal studies are also recommended.

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Contribution of authors

Contribution	[Author 1]	[Author 2]
1. Definition of research problem	√	
2. Development of hypotheses or research questions (empirical studies)	√	
3. Development of theoretical propositions (theoretical work)	√	√
4. Theoretical foundation / Literature review	√	
5. Definition of methodological procedures	√	√
6. Data collection	√	
7. Statistical analysis		
8. Analysis and interpretation of data	√	
9. Critical revision of the manuscript		√
10. Manuscript writing	√	
11. Other (please specify)		