



European Business Review

How does corporate social responsibility avoid the incidence of corruption in international expansion? Morteza Khojastehpour

Article information:

To cite this document:

Morteza Khojastehpour, (2015), "How does corporate social responsibility avoid the incidence of corruption in international expansion?", European Business Review, Vol. 27 Iss 3 pp. 334 - 342 Permanent link to this document: http://dx.doi.org/10.1108/EBR-01-2015-0002

Downloaded on: 15 November 2016, At: 00:09 (PT) References: this document contains references to 43 other documents. To copy this document: permissions@emeraldinsight.com The fulltext of this document has been downloaded 377 times since 2015*

Users who downloaded this article also downloaded:

(2015),"International Benchmarking and Best Practice Management: In Search of Health Care and Hospital Excellence", Advances in Health Care Management, Vol. 17 pp. 223-252 http://dx.doi.org/10.1108/S1474-823120140000017014

(2015), "Corporate cash flow and dividends smoothing: a panel data analysis at Bursa Malaysia", Journal of Financial Reporting and Accounting, Vol. 13 Iss 1 pp. 2-19 http://dx.doi.org/10.1108/ JFRA-09-2013-0072

Access to this document was granted through an Emerald subscription provided by emeraldsrm:563821 []

For Authors

If you would like to write for this, or any other Emerald publication, then please use our Emerald for Authors service information about how to choose which publication to write for and submission guidelines are available for all. Please visit www.emeraldinsight.com/authors for more information.

About Emerald www.emeraldinsight.com

Emerald is a global publisher linking research and practice to the benefit of society. The company manages a portfolio of more than 290 journals and over 2,350 books and book series volumes, as well as providing an extensive range of online products and additional customer resources and services.

Emerald is both COUNTER 4 and TRANSFER compliant. The organization is a partner of the Committee on Publication Ethics (COPE) and also works with Portico and the LOCKSS initiative for digital archive preservation.

*Related content and download information correct at time of download.

The current issue and full text archive of this journal is available on Emerald Insight at: www.emeraldinsight.com/0955-534X.htm

EBR 27,3

334

Received 6 January 2015 Revised 6 January 2015 Accepted 8 February 2015

How does corporate social responsibility avoid the incidence of corruption in international expansion?

Morteza Khojastehpour Industrial Management Institute, Mashad, Iran

Abstract

Purpose – The purpose of this paper is to identify factors in avoidance of corruption in international expansion.

Design/methodology/approach – Building on extensive literature, the paper includes three complexities, namely cultural, economic and regulation associated with corruption in an international context.

Findings – The paper highlights that corruption can be addressed by three types of complexities. **Practical implications** – The findings of this study highlights the importance of corporate social responsibility for firms intend to expand internationally.

Originality/value – The paper is one of the first to highlight the effect of corporate social responsibility on corruption in an international context.

Keywords Corporate social responsibility, Corruption, International context

Paper type Conceptual paper

Introduction

Corruption is still perceived as a major challenge for firms in international expansion.

It is difficult to assess the controversial connection between corporate social responsibility (CSR) and corruption in an international context because there is no clear perception of the CSR concept in terms of cultural, regulation and economic complexity. Therefore, the relation between CSR and corruption is evaluated through considering these complexities which are designed to reflect the level of social responsibility for countries around the world and to evaluate the way in which corruption is perceived at the national and international level. This study intends to corroborate the assertion that CSR is an effective mechanism for integrating three types of complexity against corruption.

The worldwide spread of corruption has been recognized as one of the darker sides of internationalization (Park, 2003). Rodriguez *et al.* (2006) argue that as internationalized firms enter into new country within developing and transition economies, it is necessary for scholars to be aware of the magnitude of corruption and the need to understand and address it because corruption is harmful for firm growth and economic development (Rodriguez *et al.*, 2005). Husted (1999) argues that the causes of corruption have led theorists to consider a broad array of economic, political, cultural and psychological factors [of host country]. He adds



European Business Review Vol. 27 No. 3, 2015 pp. 334-342 © Emerald Group Publishing Limited 0955-534X DOI 10.1108/EBR-01-2015-0002 cultural values must play some role in corruption; we need to define more precisely the relationship that specific cultural values and other environmental factors play in selecting practices. Moreover, to adapt and perform effectively within a new environment, (internationalized) firms must comprehend and appreciate corruptions essential characteristics (Rodriguez *et al.*, 2005). Waldman (1973) states that internationalized firms are under pressure to be social responsible. In addition, they are among the foremost practitioners of corruption, particularly in the less-developed nations where they operate. In view of these parallel developments, it would appear that there would be much more research and, thereafter, discussion of corruption in an international context in the programs and literature of international business than presently exists.

CSR has attracted a large amount of research attention over the past decades. A growing number of studies have investigated the various dimensions of CSR in the literature; however, relatively few studies have considered the role of CSR in avoidance of incidence of the corruption in an international context. The aim of this research is to address this literature gap by identifying three types of macro-environmental complexity of internationalization associated with corruption, namely, cultural, regulation and economic complexities. This study highlights the importance of CSR in understanding these three types of macro-environmental complexity by examining:

- (1) the positive relationship between CSR and corruption in terms of addressing the cultural complexity of international expansion;
- (2) the positive relationship between CSR and corruption in terms of addressing the regulation complexity of international expansion; and
- (3) the positive relationship between CSR and corruption in terms of addressing the economic complexity of international expansion.

Literature review

Corruption

The World Bank calls corruption "the single greatest obstacle to economic and social development. It undermines development by distorting the rule of law and weakening the institutional foundation on which economic growth depends". Corruption is a serious social problem that affects all facets of a society (Ng, 2006). Rabl and Kuhlmann (2009) state that corruption is a deviant behavior which manifests itself in an abuse of a function in politics, society or economy in favor of another person or institution. However, corruption has many consequences, such as lower investment and economic growth (Mauro, 1995), negative effect on productivity growth (Salinas-Jiménez and Salinas-Jiménez, 2007) and depress foreign direct investment (Wei, 2000). Zekos (2004) claims that corruption reduces competitiveness and only those competitors are automatically excluded from the market.

Aguilera and Vadera (2008) define three types of organizational corruption:

 procedural corruption [when employees of the organization do not follow or are not mandated to follow (ethical) procedures of business conduct]; Corruption in international expansion

- (2) schematic corruption (when the organizational environment requires frequent bribery and pay-offs to politicians and bureaucrats for conducting daily business); and
 - (3) categorical corruption (which emphasis on internationalized firms that are highly diversified geographically).

Ashour (2006) classified the underpinning factors of corruption into political infrastructure of state, economic structure, institutional infrastructure and social/ cultural infrastructure. Park (2003) claims that the degree of corruption is a function of multiple factors such as the economic conditions, the degree of government intervention in the private economy, the legitimacy of the legal system, socio-political stability and national culture.

Reducing corruption, however, requires a thorough understanding of its causes. Therefore, the determinants of corruption, which currently links corruption to cultural tradition, economic development, political institutions and government policies and regulations, should be investigated (Dong and Torgler, 2012). Corruption is an issue that is closely linked with international business, so that it will necessarily be a phenomenon the business leaders will have to deal with. And above all, business leaders will have to discuss the matter with their foreign business partners or government officials. The way a given internationalized firm will address the issue of corruption will reflect the kind of moral norms and values the multinational tries to apply in the business daily life (Dion, 2013). Prohibitions against corruption are included as part of CSR practices. CSR practices adopt the perspective that internationalized firms must consider all stakeholders, the local community, local government, suppliers, as well as employees and shareholders. In summary, to reduce the incidence of corruption in these economies, emphasis should be placed on providing enabling environment with adequate socio-welfare infrastructures by a democratic government, socially responsible corporate entities and incorruptible public sector establishments (Mobolaji and Omoteso, 2009).

CSR in an international context

In an implementation guide for Canadian business (Government of Canada, 2006), CSR is defined as:

[...] the way firms integrate social, environmental and economic concerns into their values, culture, decision making, strategy and operations in a transparent and accountable manner and thereby establish better practices within the firm, create wealth and improve society.

CSR is becoming an increasingly important factor in international context, and there are many and varied reasons behind this. For example, Bondy and Starkey (2014) state that CSR issues are likely to become more important as corporations expand abroad because it balances different cultural and ethical demands and raises important issues about what can be considered universal and what needs adaptation to local circumstances. Clearly, internationalized firms are shaping CSR through their practices and, therefore, are in a unique position to shape CSR in ways beneficial to them (Bondy *et al.*, 2012).

336

Building up CSR reputations in an international context is important, as internationalized firms have to build local CSR reputations through local relationships while also demonstrating global social responsibility. Internationalized firms have impacts on politics, economics and society in the host country and must demonstrate that they act socially and take into account social, ethical and environmental perceptions of stakeholders such as customers, employees, investors, supply chain associates, strategic alliances, communities, as well as governments. It is clear that corruption is a serious problem to international business, and that an understanding of the contributors of corruption is essential.

For internationalized firms, the environment becomes more complex because it deals with a higher number of different external elements (Scott, 1992). Building on the preceding literature review, this study assumes that environmental complexity of internationalization associated with corruption is influenced by three types: cultural, regulation and economic complexity. These types of complexity might create problems through international expansion (Hutzschenreuter and Voll, 2008; Ghemawat, 2001). One of the best ways to lessen such complexities is the fulfillment of various CSRs by internationalizes firms in foreign markets. In other words, the negative impression of corruption in international expansion might be significantly reduced if internationalized firms engage in activities that are not required by the law, further their social good and use their internal resources in ways to benefit local markets through committed participation as members of society (Sheth and Babiak, 2010; Snider *et al.*, 2003).

Cultural complexity

According to Daft (2009), the complexity of internationalization increases as firms enter new countries and psychic distance is one determinant of this complexity. The increase in complexity stems from the magnitude to which the new host country's environment differs from the home country. This is because the internationalized firms have to adapt its structures, systems and processes to the new environment (Hutzschenreuter et al., 2014). Similarly, Newman and Nollen (1996) claim that internationalized firms need to adapt their management practices to the host country culture in which they operate to achieve high business performance. Cultural issues often vary from country to country, and the internationalized firms tend to be more deeply embedded in the culture of each country, differences in social customs, behavior and manners which are expected to maintain their morals when interacting in new country with different cultures and values. Understanding cultural dimensions that may influence the level of corruption is critical for a firm's and a country's competitiveness (Davis and Ruhe, 2003) and for conducting international business overseas (Park, 2003). In addition, Husted (1999) points out that effective fighting of corruption is dependent on culture. In summary, predicting corruptive practices using cultural differences is important for internationalized firms (Seleim and Bontis, 2009).

Regulation complexity

Internationalization requires knowledge about rules and regulations of host country (Cuervo-Cazurra, 2011). Increasing awareness of the current regulations and legislation of the host government with regard to CSR matters may avoid the

Corruption in international expansion incidence of corruption and facilitate the internationalization process. To do this, firms should discuss CSR matters with host country government. Government regulations are one of the primary keys in encouraging a greater sense of CSR. Rugman and Verbeke (1998) conclude that the dynamic tensions between environmental regulations and firms behavior in the host country can provide valuable insights for corporation to be responsible to the host country environment. In fact, the reason most internationalized firms take CSR is either for the purpose of complying with regulations (Wagner, 2005). In addressing the interaction of internationalized firms and host country regulations, CSR is a natural area to focus on, as it spans the intersection between corporate and government activity and responsibility (Wiig and Kolstad, 2010). Under this premise, Park and Ghauri (2014) suggest that governments that enact CSR regulations are effective in establishing social expectations about responsible corporate behavior and in promoting the idea that firms play an important role in addressing social problems. The terms and outcomes of corrupt are predictable when firms have interactions with local government. This leads to raise the demands of adapting to the local environment and simultaneously makes those demands more difficult to address (Rodriguez et al., 2005).

Economic complexity

According to Luo (2006), from the internationalization standpoint, economic complexity started taking shape with the realization that firms have social responsibilities and social responsiveness toward the local economies in which they operate. His explanation infers that internationalized firms have ethical obligations to conduct worldwide business in a way that safeguards the welfare of society and are expected to be society-oriented. Hutzschenreuter *et al.* (2014) claim that the concept of economic complexity acknowledges important factors in international business, such as discrepancies in customer preferences, differences in purchasing power or differences in transportation and communication infrastructure. They argue that this complexity introduces additional costs and uncertainty into international business transactions. In the same vein, corruption reduces countries' economic growth rates (Mauro, 1995) and limits economic development and well-being (Kaufmann *et al.*, 1999) and affects how countries formulate their economic policies (Bai and Wei, 2000).

The ability of CSR to enhance the relationship with stakeholders depends on the congruence between the CSR implemented by companies and the expectations that stakeholders have regarding the types of CSR that companies should engage in (Perez and Rodriguez del Bosque, 2014). Stakeholders' expectations vary considerably between countries depending on their level of economic development. Confronted by social demands and internationally imposed expectations, internationalized firms need to deal with public issues with more proactive approaches to demonstrate their responsibilities to various stakeholders. Building a socially responsible relationship between firms and its stakeholders can help the firms to increase the stakeholder loyalty/commitment to the firm. The greater impact on economic performance derives from the stakeholder attitude, whereas their loyalty and satisfaction have a moderated influence on economic results. Various stakeholders are considered as potential of market interest (Veloutsou *et al.*,

EBR

338

2002). If markets are efficient, and consumers are willing to pay higher prices for goods produced with higher standards, then meeting these standards will be good for profitability (Meyer, 2004).

Conclusion and discussion

CSR is in many ways interlinked with the process of international expansion. While CSR might be of a global nature, recent research suggests that it is applied differently across different social, economic, cultural, legal and political contexts (Giolberg, 2009). The growing relevance of CSR in international expansion is our motivation for analyzing the impact that CSR has on corruption in international expansion. In the international business environment, it is difficult for internationalized firms to monitor and control CSR practices because of physical and cultural distance. Jamali (2010) claims that in the Lebanese context, internationalized firms are tailoring theirs CSR practices to reflect complexities of host country as well as the nature of the specific market environment encountered. Developing international CSR issues is a complicated challenge, as corporations have to deal with social issues within each domestic and international environment. making the firm responsible to both international and domestic stakeholders. Given the uncertainties regarding the internationalization, aligning CSR with corporate corruption is likely to be especially useful in understanding the role of CSR in avoidance of corruption in international expansion.

There is no disagreement among mainstream scholars that corruption has a negative impact on firms in international context. Corruption is a social and global phenomenon that is not specific to local markets. Nevertheless, its negative effect seems to be stronger in international expansion, where firms may be important actors in the battle against corruption. In fact, CSR may have a vital role to play in tackling corruption through understanding these three types of macro-environmental complexity. While it was beyond the scope of the present study to explore the link between corruption and CSR, it can be speculated that corruption in an international context can be fulfilled by CSR through addressing three types of complexity, namely, culture, regulation and economic.

Corruption prevention in an international context and CSR are two important issues in business today. Finding an answer to how corruption can be prevented and controlled efficiently is not an easy work. This article attempts to provide some clues to the answer by analyzing the three types of complexity associated with the CSR strategy. We can conclude that there is a positive association between a firms' corruption prevention and its commitment to social responsibilities in an international context. The extent to which a firm commits to social responsibilities will influence the effectiveness of corruption prevention.

Tanzi (1998) argues that there are direct and indirect factors that may identify the premises of corruption. The former is related to economic and regulation complexities and indirect factor is related to cultural complexity. Balancing different cultural and ethical demands and considering culture-specific societal interests, spanning the intersection between firms and government activity and responsibility through acquiring host country legitimacy and building a socially responsible long-term relationship with stakeholders lead the international fight against corruption and highlight the factors which avoid the corruption at the cultural, regulation and economic levels.

Corruption in international expansion

| 27,3 | Aguilera, R.V. and Vadera, A.K. (2008), "The dark side of authority: antecedents, mechanisms, and outcomes of organizational corruption", <i>Journal of Business Ethics</i> , Vol. 77 No. 4, pp. 431-449. |
|------|---|
| 340 | Ashour, A. (2006), "Combating corruption: systemic and strategic perspectives", UNDP POGAR concept paper, United Nations Development Programme, Beirut. |
| | Bai, C.E. and Wei, Shang-Jin (2000), "Quality of bureaucracy and open-economy macro policies", NBER Working Paper No. 7766. |
| | Bondy, K., Moon, J. and Matten, D. (2012), "An institution of corporate social responsibility (CSR) in multi-national corporations (MNCs): form and implications", <i>Journal of Business Ethics</i> , Vol. 111 No. 2, pp. 281-299. |
| | Bondy, K. and Starkey, K. (2014), "The dilemmas of internationalization: corporate social responsibility in the multinational corporation", <i>British Journal of Management</i> , Vol. 25 No. 1, pp. 4-22. |
| | Cuervo-Cazurra, A. (2011), "Selecting the country in which to start internationalization: the non-sequential internationalization model", <i>Journal of World Business</i> , Vol. 46 No. 4, pp. 426-437. |
| | Daft, R.L. (2009), Organization Theory and Design, 10th ed., South-Western College, Mason, OH. |
| | Davis, J.H. and Ruhe, J. (2003), "Perceptions of country corruption: antecedents and outcomes", <i>Journal of Business Ethics</i> , Vol. 43 No. 4, pp. 275-288. |
| | Dion, M. (2013), "Uncertainties and presumptions about corruption", <i>Social Responsibility Journal</i> , Vol. 9 No. 3, pp. 412-426. |
| | Dong, B. and Torgler, B. (2012), "Corruption and social interaction: evidence from China", <i>Journal</i> of Policy Modeling, Vol. 34 No. 6, pp. 932-947. |
| | Ghemawat, P. (2001), "Distance still matters", Harvard Business Review, Vol. 79 No. 8, pp. 137-147. |
| | Gjolberg, M. (2009), "Measuring the immeasurable? Constructing an index of CSR practices and CSR performance in 20 countries", <i>Scandinavian Journal of Management</i> , Vol. 25 No. 1, pp. 10-22. |
| | Government of Canada (2006), "Corporate social responsibility: an implementation guide for Canadian business", Industry Canada, Ottawa, available at: www.strategic.ic.gc.ca/csr |
| | Husted, B.W. (1999), "Wealth, culture, and corruption", <i>Journal of International Business Studies</i> , Vol. 30 No. 2, pp. 339-359. |
| | Hutzschenreuter, T. and Kleindienst, I. and Lange, S. (2014), "Added psychic distance stimuli and MNE performance effects of added cultural, governance, geographic, and economic distance in MNEs' international expansion", <i>Journal of International Management</i> , Vol. 20 No. 1, pp. 38-54. |
| | Hutzschenreuter, T. and Voll, J.C. (2008), "Performance effects of 'added cultural distance' in the path of international expansion: the case of german multinational enterprises", <i>Journal of International Business Studies</i> , Vol. 39 No. 1, pp. 53-70. |
| | Jamali, D. (2010), "The CSR of MNC subsidiaries in developing countries: global, local, substantive or diluted?", <i>Journal of Business Ethics</i> , Vol. 93 No. 2, pp. 181-200. |
| | Kaufmann, D., Aart, K. and Pablo, Z. (1999), "Governance matters", World Bank Policy Research Working Paper: World Bank. |

EBR

References

- Luo, Y. (2006), "Political behavior, social responsibility, and perceived corruption: a structuration perspective", *Journal of International Business Studies*, Vol. 37 No. 6, pp. 747-766.
- Mauro, P. (1995), "Corruption and growth", *Quarterly Journal of Economics*, Vol. 110 No. 3, pp. 681-712.
- Meyer, K.E. (2004), "Perspectives on multinational enterprises in emerging economies", Journal of International Business Studies, Vol. 35 No. 4, pp. 259-276.
- Mobolaji, H.I. and Omoteso, K. (2009), "Corruption and economic growth in some selected transitional economies", *Social Responsibility Journal*, Vol. 5 No. 1, pp. 70-82.
- Newman, K.L. and Nollen, S.D. (1996), "Culture and congruence: the fit between management practices and national culture", *Journal of International Business Studies*, Vol. 27 No. 4, pp. 753-779.
- Ng, D. (2006), "The impact of corruption on financial markets", *Managerial Finance*, Vol. 32 No. 10, pp. 822-836.
- Park, B. Il and Ghauri, P.N. (2014), "Determinants influencing CSR practices in small and medium sized MNE subsidiaries: a stakeholder perspective", *Journal of World Business*, Vol. 50 No. 1, pp. 192-204.
- Park, H. (2003), "Determinants of corruption: a cross-national analysis", *Multinational Business Review*, Vol. 11 No. 2, pp. 29-50.
- Perez, A. and Rodriguez del Bosque, I. (2014), "Customer CSR expectations in the banking industry", *International Journal of Bank Marketing*, Vol. 32 No. 3, pp. 223-244.
- Rabl, T. and Kuhlmann, T.M. (2009), "Why or why not? Rationalizing corruption in organizations", Cross Cultural Management, Vol. 16 No. 3, pp. 268-286.
- Rodriguez, P., Donald, S. and Hillman, A. and Lorraine, E. (2006), "Three lenses on the multinational enterprise: politics, corruption, and corporate social responsibility", *Journal* of International Business Studies, Vol. 37 No. 6, pp. 733-746.
- Rodriguez, P. and Uhlenbruck, K. and Eden, L. (2005), "Government corruption and the entry strategies of multinationals", *Academy of Management Review*, Vol. 30 No. 2, pp. 383-396.
- Rugman, Alan, M. and Verbeke, A. (1998), "Corporate strategy and international environmental policy", *Journal of International Business Studies*, Vol. 29 No. 4, pp. 819-834.
- Salinas-Jiménez, M. and Salinas-Jiménez, de. M.J. (2007), "Corruption, efficiency and productivity in OECD countries", *Journal of Policy Modeling*, Vol. 29 No. 6, pp. 903-915.
- Scott, W.R. (1992), "Organizations: rational, natural and open systems", 3rd ed., Prentice-Hall, Englewood Cliffs, NJ.
- Seleim, A. and Bontis, N. (2009), "The relationship between culture and corruption: a cross-national study", *Journal of Intellectual Capital*, Vol. 10 No. 1, pp. 165-184.
- Sheth, H. and Babiak, K.M. (2010), "Beyond the game: perceptions and practices of corporate social responsibility in the professional sport industry", *Journal of Business Ethics*, Vol. 91 No. 3, pp. 433-450.
- Snider, J. and Hill, R.P. and Martin, D. (2003), "Corporate social responsibility in the 21st century: a view from the world's most successful firms", *Journal of Business Ethics*, Vol. 48 No. 2, pp. 175-187.
- Tanzi, V. (1998), "Corruption around the world: causes, consequences, scope, and cures", *International Monetary Fund*, Vol. 45 No. 4, pp. 559-595.

Corruption in

international

expansion

| EBR 27,3 | Veloutsou, C. and Saren, M. and Tzokas, N. (2002), "Relationship marketing, what if?", <i>European Journal of Marketing</i> , Vol. 36 No. 4, pp. 433-449. |
|-------------|--|
| | Wagner, M. (2005), "Sustainability and competitive advantage: empirical evidence on the influence of strategic choices between environmental management approaches", <i>Environmental Quality Management</i> , Vol. 14 No. 3, pp. 31-48. |
| 342 | Waldman, J.M. (1973), "Corruption and the multinational enterprise", Journal of International Business Studies, Vol. 4 No. 1, pp. 93-96. |
| | Wei, S.J. (2000), "How taxing is corruption on international investors", <i>Review of Economics and Statistics</i> , Vol. 82 No. 1, pp. 1-11. |
| | Wiig, A. and Kolstad, I. (2010), "Multinational corporations and host country institutions: a case study of CSR activities in Angola", <i>International Business Review</i> , Vol. 19 No. 2, pp. 178-190. |
| | Zekos, G.I. (2004), "Ethics vs corruption in globalization", <i>Journal of Management Development</i> , Vol. 23 No. 7, pp. 631-647. |
| | Corresponding author Morteza Khojastehpour can be contacted at: mkhojastehpour@gmail.com |

This article has been cited by:

1. HossainMd Moazzem Md Moazzem Hossain Md Moazzem Hossain is a Lecturer in accounting at Murdoch Business School, Murdoch University, Australia since January 2014. Before joining at Murdoch University, he worked as a Sessional Lecturer in accounting units at Curtin University and Edith Cowan University, Australia. Hossain's research interests include: corporate social and environmental responsibility, sustainability reporting, biodiversity reporting and stakeholders engagement. He has published papers in Australian Accounting Review (ABDC ranked B) and Safety Science (ABDC ranked A), Qualitative Research in Accounting and Management, Corporate Ownership and Control and Journal of General Management. His PhD focused on corporate social and environmental responsibility practices in Bangladesh. Hossain has presented papers in referred international conference proceedings, such as APIRA, AFAANZ, CSEAR, IPA, ANZAM and the FRBC. He is an Editorial Board Member in the International Journal of Applied Research in Business Administration and Economics (ISSN: 1839-8456). AlamManzurul Manzurul Alam Manzurul Alam is a Professor and Discipline Leader of Accounting at Murdoch University. Before joining Murdoch University, he was an Associate Professor and Deputy Head of the Accounting & Finance Department at Monash University. He obtained MBA from KU Leuven and PhD from London School of Economics. Professor Alam's current research interests focus on management accounting change, strategic performance measurement and governance, public and not-for-profit sector management accounting and accounting issues in developing countries. He has published in major accounting and management journals including Management Accounting Research (MAR), ABACUS, British Accounting Review (BAR), Accounting Auditing and Accountability Journal (AAAJ), Accounting & Business Research (ABR), International Journal of Public Sector Management, International Journal of Business Management, Pacific Accounting Review and Critical Perspectives in Accounting (CPA). HecimovicAngela Angela Hecimovic Angela Hecimovic is a Lecturer in the Discipline of Accounting. She holds a Bachelor of Economics Degree (First Class Honours) from The University of Sydney and is currently undertaking a Master of Philosophy titled "The Evolution of the Sustainability Assurance Framework and Methodology in a Specific Australian Organisational Context". Before joining academia in 2003, Hecimovic worked in the Telecommunications industry in various roles including business analyst, team leader and ACD Specialist. She has previously worked as an Auditor with Coopers and Lybrand (PwC) in the finance area. Hecimovic is the current General Convenor of the Business and Professional Ethics Group (BPEG) and an active Member of the Sustainable Management of Organisations Group (SMOG). Her strong communication skills are demonstrated in numerous accolades received for her teaching, including a Dean's Citation in Tutoring in 2010 and 2011 and nominations for the Faculty's "Wayne Lonergan" teaching awards from 2003-2010 and was the recipient of the Honours Award 2008. She was also awarded the 2011 AFAANZ Scholarship for her PhD research. Alamgir HossainMohammad Mohammad Alamgir Hossain Mohammad Alamgir Hossain has received his PhD from Curtin University, Australia with the Chancellor's commendation. Dr Hossain's major research expertise and interest is in IS and technological innovation adoption-diffusion, quality management, RFID technology, supply chain management, quantitative methods and business process management. He has published a number of papers in different publication outlets. So far, he has published papers in top-ranked journals including Information Technology & People (IT&P), Information Systems Frontiers (ISF), Australasian Journal of Information Systems, Total Quality Management & Business Excellence and International Journal of Information Systems and Supply Chain Management. Moreover, he contributed seven book chapters published by Sage, Springer and IGI-Global. Furthermore,

he published papers in ACIS, PACIS, IFIP, ANZAM, ANZMAC, ICCIT, ABRC and AP-CAP conference and received the best paper award in IFIP 2013. As an active practitioner in research domain, Hossain serves as an Editorial Board Member for the International Journal of Knowledge-based Organizations, Journal of Enterprise Information Management, Transforming Government: People, Process and Policy and International Journal of Technology Diffusion. He also is a Reviewer for a number of international journals, conference proceedings and book chapters. Choudhury LemaAklema Aklema Choudhury Lema Aklema Choudhury Lema is currently in the final stage of her PhD thesis submission at School of Accounting, Curtin University. Before joining Curtin University as a PhD researcher, she held position of an Assistant Professor in Accounting at the University of Dhaka, Bangladesh. Her research interests include: corporate governance, earnings management, corporate social responsibility and internal audit. School of Management and Governance, Murdoch Business School, Murdoch University, Perth, Australia The University of Sydney Business School, The University of Sydney, Sydney, Australia School of Business, IT and logistics, RMIT University, Melbourne, Australia School of Accounting, Curtin University, Perth, Australia . 2016. Contributing barriers to corporate social and environmental responsibility practices in a developing country. Sustainability Accounting, Management and Policy Journal 7:2, 319-346. [Abstract] [Full Text] [PDF]

2. Duane WindsorDefining Corporate Social Responsibility for Developing and Developed Countries: 1-27. [CrossRef]