CSR in Brazil
The impact of culture and values

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Brazilian CSR culture and values

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Abstract

CSR, Corporate Social Responsibility, is growingly being adopted in Brazilian companies and other organizations. The literature about the phenomenon suggests that in Brazil, like in many developing countries, the nature of CSR is strongly based on philanthropic culture for historical, political, and social reasons. Another explanation is the weak institutional framework, practically forcing non-governmental actors such as the private sector to take responsibility over social issues.

This study aims to explore and analyze the values and culture behind CSR decisions and practices in Brazil. The method used is qualitative, a descriptive content analysis, interpreting the GIFE Census 2014 with Hofstede’s cultural dimensions, and the World Values Survey 2014 of Brazil. The study findings show a strong tradition of collectivism, hierarchies, and power distance, the claimed institutional weakness, but also some cross-sectoral alignment of CSR practices. In CSR decisions, companies and corporate organizations seem economically more effective, but socially less inclusive. Individual and community organizations, and quite extensively also family organizations practice larger stakeholder inclusion, yet are more bureaucratic in their operations. Stakeholder participation could be described partly superficial and quite philanthropic, seen in the nature of social investments and activities. Values and culture can be combined to the decisions and practices of all management formats, but probably for different reasons. International influence is visible through the presence of MNCs, but also as a part of individual and community organizations through stakeholder activism and investments.

Keywords

CSR, Brazil, Hofstede’s cultural dimensions, GIFE Census, WVS
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1. INTRODUCTION

The basic idea of CSR, Corporate Social Responsibility, is that business has responsibilities to society (Carroll 1999: 290), implemented through environmental, social and governance actions that contribute to sustainable development. The idea can and should be further extended to all organizations to make their actions socially sustainable, also for the probable economic benefits. In Brazil, a common problem is the weak legal framework that has been enforced by the international legal, corporation and civil society pressure, demanding a more strategic attitude and better governance into Brazilian CSR, at the same time opening new options for corporations to internationalize through more ethical behavior (Jamali 2014; Sobczak & Martins 2010: 452; Visser 2008). Indeed, a growing number of Brazilian firms are adopting CSR due to humanitarian motives, external pressure, and CSR promoting institutions (Crisostomo et al. 2014; Yamahaki & Reis Ursini 2010: 103).

The focus of this study is on CSR governance, found to be a key factor in CSR implementation. The research objective is to study and describe the most significant values and the cultural context behind CSR decision making and practices by studying the GIFE Census 2014, made among the Brazilian GIFE associate organizations, through Hofstede’s cultural dimensions, and the World Values Survey (WVS), opening the strongly business-related material with a humanist perspective. The issues observed and discussed are different management formats and their CSR decision making and practices, the Brazilian institutional framework and multi-sector cooperation behind CSR, stakeholder involvement and SRI (socially responsible investments) decisions.

The findings confirm the strong power distance, uncertainty avoidance, and collectivism of the Brazilian culture, in addition to some signs of masculinity, long-term orientation, and restraint behavior. People’s values seem to be sometimes contradictory with practices, showing the distance between hopes and the observed reality. What could be interpreted from Brazilians’ values and CSR practices is that traditions are respected and the history is still present, yet new influences can be noticed and further expected in future, especially for the growing international influence. However, the institutional framework is weak, the stakeholder involvement limited, and the power in decision making often maintained among the management. Less stakeholder inclusion is observed in corporate institutes and foundations, and most in independent and collective organizations, although the latter partly explained by the possibly lower financial pressure. In corporate and family institutes values and philanthropy seem to be more significant determinants in CSR attitudes and practices.

The literature review (chapter 2) includes CSR history, challenges and benefits, local and global cross-sector cooperation and institutional impact, values and practices in different contexts. The particular focus is on the Brazilian cultural context, the influence of history and social conditions, the institutional framework, civil society, and international companies and organizations. The chapter of cultural context defines culture, and presents Geert Hofstede’s cultural dimensions, and the scores of Brazil, and the WVS. The methodology section (chapter 3) includes the presentation of the study method, and the material, i.e. the GIFE Census
These sources are combined in the analysis (chapter 4), viewing different management formats and their CSR decision making, stakeholder roles, and social investments. In the conclusions (chapter 5), are drawn together the objectives and findings of this study, suggesting also themes for further studies.

2. LITERATURE REVIEW: CSR IN DIFFERENT CONTEXTS

2.1. CSR DEFINITION AND HISTORY

There are many names and concepts when it comes to the combination of business and responsibility: ethical business, social enterprise, corporate governance, corporate social performance (CSP), and corporate social responsibility (CSR) (Carroll 1999: 289; Nelson 2004: 6).

The Commission of the European Communities defines CSR as "the responsibility of enterprises for their impact on society" (http://ec.europa.eu/growth/industry/corporate-social-responsibility_en). More specifically, "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis." (The European Commission 2011)

The Brazilian Ethos institute, the leading organization of CSR in Brazil, defines CSR as ”a form of management that is defined by the company’s ethical and transparent relation with all the publics with which it relates and by the establishment of business goals compatible with the sustainable development of society, preserving environmental and cultural resources for future generations, respecting diversity and promoting the reduction of social inequalities” (Ethos Institute: CRM guide)

The inspiration to the concept of modern CSR comes from American corporation world and business schools and the idea of a ”good citizen” (Buhr & Grafoström 2007: 21). The theory of CSR was probably invented by economist Howard R. Bowen in 1953 in the book ”Social Responsibilities of the Businessman” as a request of the Federal Council of the Churches of Christ in America (Doucin 2011, 5). Carroll included an economic responsibility to the definition, forming the base of the ’pyramid of CSR’ (1979) with legal, ethical, and discretionary, i.e. philanthropic or voluntary, responsibilities as other layers of the idea (Carroll 1999: 284).

In 1980, CSR gained a far broader perspective with Thomas M. Jones, including other societal groups than shareholders in the CSR idea, such as employees, customers and surrounding communities, and emphasizing CSR as a process, not as outcomes (Carroll 2008: 36). In the 1980s, were developed the concept of Corporate Social Performance (CSP), the stakeholder theory (Freeman, 1984), based on the idea that corporations have responsibilities beyond shareholders, meaning social, environmental and economic dimensions that can’t be separated from the corporation operations, further expanded to the concept of business ethics, grown from ethical scandals of corporate wrong-doing (Carroll 2008: 29-37; Perez-Batres et al. 2010: 844). In the 1990s, the development of CSR was transferred to the European continent from the US, promoting sustainable thinking, for instance, creating the UN Global Compact in 1999, and the European Union Green Paper on CSR in 2001 (https://www.iisd.org/business/issues/eu_green_paper.aspx) (Doucin 2011, 5). The theory of
stakeholders was strengthened, and along came issues like globalization and global social investment, as well as corporate citizenship, a somewhat philanthropic component (Carroll 2008: 38-39; Carroll 1999: 289-290). Variety appears in the level of voluntariness, in commitment and management practices, a certain consensus still lacking (Carroll 2008: 39-42).

2.2. CSR RESPONSIBILITIES AND BENEFITS

The most recognized and extensive CSR instrument of global governance is probably the UN Global Compact (1999) among others¹, followed throughout the world (CSR Europe). Following these guidelines, the widely accepted stakeholder collaboration should include leaders of the financial sector and the private sector overall, be supported by public authorities through mostly voluntary policies and, when necessary, regulations. Carroll emphasizes corporations’ economic responsibilities beyond the environmental and social responsibilities, the financial benefits to the surrounding society (Carroll 1999: 284, 292). CSR is associated with good public and private governance (Carroll 2008: 42), a positive company image and better relationships with outside stakeholders probably as the most significant outcome (Pedersen & Neergaard 2007), but CSR is also beneficial in building corporate value, operational efficiency, learning and innovations, and in reaching new market opportunities (Buhr & Grafström 2007: 27; Nelson 2004: 14). The financial benefits are important for CSR committed companies that expect external benefits from CSR for all the external requirements they are faced with, together with the often considerable cost of ethical labelling, and the varying attitude of the corporate management (Pedersen & Neergaard 2007: 82-85). According to Pedersen & Neergaard (2007), researches mainly conducted among American and European corporate leaders indicate that there are true economic benefits to CSR committed organizations, yet the challenge is in the variety of methods and in the long time needed to measure costs and benefits, reducing the enthusiasm for CSR, especially of small companies with less resources. (Pedersen & Neergaard 2007: 77-79, 85, 87)

2.3. GLOBAL AND LOCAL INSTITUTIONAL AND STAKEHOLDER COLLABORATION

Institutions such as governments and recognized NGOs are key determinants to organization’s social acceptance and in setting regulations towards business sector, and responsible for the consumer awareness of CSR (Pedersen & Neergaard 2007: 82-85; Perez-Batres et al. 2010: 849). A study by Perez-Batres et al.² (2010) shows that the UN Global Compact has been a successful tool in measuring responsibility, and the presence of national universities, a reliable institution with a long history and a developer of sustainability indicators (849), affected positively (Perez-Batres et al. 2010: 850), increasing the activeness to commit to the UNGC guidelines, and confirming the prestige that a recognized international organization possesses.


² The study analyzed the impact of institutions on sustainable responsibility of 394 European and Latin-American large corporations through the data from stock market index, e.g. Bovespa in Brazil.
Local NGOs did not seem to have impact (Perez-Batres et al. 2010: 850). The conclusion that Western Europe was ahead of Latin America in the UNGC commitment, both in quantity and accountability (Perez-Batres et al. 2010: 845-847), could be explained by the strong institutional impact, of governmental and civil organizations, and also by the higher Stock Exchange status.

Researchers and CSR experts may disagree on the benefits of CSR, but they agree on the importance of collaboration between different actors and sectors in building more responsible business. The famous stakeholder theory could comprise the whole natural environment, but requires sensibility to the surrounding factors, as well as a value-based corporation strategy (Perez-Batres et al. 2010: 844-846). That demands mutual respect and commitment among shareholders, employees, customers, suppliers, business partners, surrounding communities, and civil society organizations, all the internal and external stakeholders. A growing number of companies has already adopted CSR at some level, pushed to act according to different stakeholder perspectives, CSR regulations, stock exchange listing requirements, but sustainability promoting organizations recommend further commitment: combining value-based innovations with creative business models, integrated and with transparency, serving low-income communities with technology and training on their way towards ethical goals, such as diversity and equality. (Nelson 2004: 3-4, 7, 10-12; SustainAbility; The 2016 Sustainability Leaders Survey) Yet, the context of the less developed world is much more complex, needing to tackle some emergent problems of society before living up to the expectations of the CSR regulations created in socio-economically more developed societies. In addition to that, the values and attitudes behind CSR practices of each culture guide the decision making, not only their economic development and social structures.

2.4. CSR IN DEVELOPING COUNTRIES

Most of the CSR research in developing countries is qualitative and more generalized, mainly conducted in Asia and South Africa, least but growingly in Latin America, particularly in Argentina, Brazil and Mexico (Visser 2008: 477, 480). The Millennium Development Goals (2000) defined by the UN are also the base for CSR in developing countries. However, the local reality struggling with poverty, crime, income inequality, unemployment and tax avoidance, corruption, poor governance, low accountability, and political and economic instability is quite far from the reality and CSR of Europe. (Jamali 2014: 31, 34; Visser 2008: 474, 484). Instead of fair trade labels and green marketing, the usual concerns are issues like basic human rights, education, health care, and child labor that have to be supported partly by companies and organizations, as the governments are not able to provide these services (Jamali 2014: 31). Many socio-economic factors affect the nature of CSR actions, for example, high inflation rates make it difficult for companies to get investors (Jamali 2014: 32). Hence, CSR should be defined and implemented in its national and cultural context with a wider view of the concept, based on the local needs (Nelson 2004: 11; Visser, 2010: xxv-xxvi).

2.5. PHILANTHROPY AND GOOD GOVERNANCE
One common peculiarity in CSR of developing countries is the emphasis on philanthropy (23, 30, 34), based on cultural and religious values (Jamali 2014: 23), reflecting the unjust social structure of these countries, often having a long history of colonization, and socio-political reforms of democratization and liberalization in very recent history (Visser 2008: 483). Therefore, CSR activities in this context are more fragmented and separated from corporate strategies, lacking engagement, ending up being rather marginalized acts of charity (Jamali 2014: 23, 34; Nguyen & Truong 2016: 684), asistencialismo, to comfort the poor but not to reduce poverty (Peinado-Vara & Vives 2010: 38). That may explain the main activities being education, arts and culture with children and youth as the focus group (Peinado-Vara & Vives 2010: 38), also supported by the strong philanthropic attitude as a way to draw the attention out of social inequalities, the government not truly trying to raise the poor out of misery, but maintaining a certain asistencialismo, a limited benevolence to avoid a revolution among the lower classes, keep them feel a debt of gratitude, and never giving up on the privileges of the few. On the other hand, there are similar practices not named CSR, especially in small firms, that are not taken into account, while larger firms with more organized CSR score higher in comparison, particularly MNCs, answering to the international pressure (Peinado-Vara & Vives 2010: 39-40). In a way, the philanthropic causes to practice CSR could be considered a more ethical approach than following the almost obligatory guidelines just to get an ethical status. Carroll seems to think likewise, comparing philanthropy to corporate citizenship (Carroll 1999: 289). However, to reach efficient CSR implementation and results, a more strategic approach is needed, yet often facing the obstacle of a costly certification for following the international guidelines (Jamali 2014: 36-37).

The philanthropic nature of CSR in developing countries has been changed and developed largely by global MNCs (multinational companies) that are pressured by their headquarters to follow the global guidelines and the law of their origin countries. In turn, for MNCs, philanthropy is a way to build strategic relationships with institutional stakeholders (Jamali 2014: 27-28). Local stakeholders like the supply chain and trade unions are active in demanding decent labor conditions and human rights, but there is also a strong pressure exerted by civil society, especially by international and national NGOs, enforcing the otherwise weak legal framework (Visser 2008: 488-489). Some signs of a positive change can be seen among younger leaders, especially in MNCs and their CSR practices, evolving towards more strategic philanthropy, including civil society and institutional support, trying to align with public policies (Peinado-Vara & Vives 2010: 38). The importance of institutional and management involvement is also emphasized by Visser (2008) and Jamali (2014), suggesting a combination of good governance with ethical thinking and economic development, adapted to the local cultural context. Building strategic partnerships between the private and the public sector and NGOs is essential, at the same time maintaining the tradition of voluntary actions. (Jamali 2014: 21-22, 25, 34, 38; Visser 2008: 480-481, 493)

2.6. CSR IN BRAZIL

2.6.1. BRAZIL
Brazil is among the wealthiest countries in the world when comparing GDP, but also among the ten most unequal countries. Social scientists blame it on the history: inequality and poverty date back to the colonial era, creating distorted power relations, externally and internally. The nation was divided into small groups of wealthy landowners and a mass of workers, enhancing clientelism, the change of favors for work and protection, between rural aristocracy and local population. Jobs, education and health care have been private favors, not civil rights, achieved by supporting the elite power of the landowners, industrialists, bankers, and bureaucrats that divided the political power in successive regimes. That inequality has continued later in the international field with unfair trade agreements, making the Brazilians feel a cultural low-esteem. The nationalism of the Vargas era in the middle of the 20th century provided the nation with industrialist progress and infrastructure, building a stronger cultural identity, but unwisely, mostly financed with foreign capital, resulting in huge debts and high inflation, and in a seemingly eternal foreign financial dependence (Griesse 2007: 23-26).

Critical voices rose with liberation theology, combining christianity and politics, and the church took a revolutionary approach to capitalism and inequality together with popular movements, however, ended up supporting officially the military regime, reigning in Brazil from 1964 to 1984. Finally a change was accomplished with democratization (1985) and a new constitution (1988), including relatively extensive human rights with different interest groups and ideas incorporated into the state agenda (Griesse 2007: 26-27). In the 1990s reigned neoliberalism, privatization and foreign investments, modernization of industry and technology with a strong entrance of MNCs. The short-term economic growth ended up in international debts, high cost of financing, while the taxation system favored the wealthier, and internationally, unequal trade relations favored foreign companies, hence, the class differences and social structures over lived the political and economic changes. On the other hand, different alliances between the private sector and civil organizations together with the third sector promoted the social causes neglected by the government, education for example, fostering governmental social programs and social movements, and giving way to international initiatives. Some change in the social structures has taken place by the force of the church, civic organizations and international NGOs (Griesse 2007: 28-33), but the problem with the government lacking a comprehensive governance strategy and trust among different actors remains, and the citizen empowering is taking place under a strong international economic power structure, both in a positive and negative way.

2.6.2. CROSS-SECTOR COOPERATION, AND THE INSTITUTIONAL FRAMEWORK

CSR discourse and practices and the whole business culture in Brazil have been strongly influenced by religion and the Catholic tradition of charity, initiated in 1965 by ADCE-Brasil (Griesse 2007: 31; Sobczak & Martins 2010: 448; Yamahaki & Reis Ursini 2010: 103). Other important actors are the private sector, civil society and voluntary actions highlighted because of the weak role of the government (Sobczak & Martins

3 For example, the UN Earth Summit in Rio (1992).

4 Associação de Dirigentes Cristãos de Empresas do Brasil, the Association of Christian Enterprise Directors, member of the International Christian Union of Business Executives.
2010: 448; Yamahaki & Reis Ursini 2010: 101), having difficulties in providing public services like education to the citizens (Sobczak & Martins 2010: 447), explaining the prioritized social dimension of CSR, further enforced by the pressure of the international stakeholders (Lourenço & Branco 2013: 137, 140). The government is neither able to guarantee monitoring legislation, implementation of laws, or transparency of corporation activities (Sobczak & Martins 2010: 449). Actually, corruption is seen as a government issue (Peinado-Vara & Vives 2010: 40) with government agents often trying to bribe companies, which reveals the poor public sector ethics (Yamahaki & Reis Ursini 2010: 102). For the poor institutional framework, civil society and NGOs address social problems in partnerships with companies through different projects, volunteering and training (Sobczak & Martins 2010: 450).

Responsibility legislation is quite advanced in Brazil, but the enforcement is limited, the judiciary system slow and unreliable, which encourages to evade the law (Yamahaki & Reis Ursini 2010: 104). Hence, the institutional framework of CSR in Brazil relies on national and international CSR committed actors, primarily from the private sector, most influentially by the Ethos Institute of Companies and Social Responsibility5 (Sobczak & Martins 2010: 450; Yamahaki & Reis Ursini 2010: 101), and international guidelines, especially the UN Global Compact (Sobczak & Martins 2010: 452). The poor implementation could be improved by better, more inclusive governance, enhancing transparency and engagement, anti-corruptive actions and investments in local resources and training, with the public sector involved (Peinado-Vara & Vives 2010: 40; Yamahaki & Reis Ursini 2010: 103). Good governance is also emphasized by the GIFE association as a tool of orientation and self-regulation towards improved social value, access to resources, and longevity of the organization, with the boards as the main guarantee of responsible practices (GIFE Census 2014: 80).

2.6.3. CSR MANAGEMENT, PRACTICES AND BENEFITS

The emphasis of CSR practices on careers and education, social benefits and local development, volunteer work incentives, etc., increasing the quality of life, is further confirmed by a study by Campos6 (Campos et al. 2014: 193, 196, 198), revealing, for instance, that Brazilian companies support the education not only of their employees, but also of their family members, reflecting the collective culture that in the end is also beneficial for the company strategy, involving communities in their business through education and training (Campos et al. 2014: 198). The interest for educational activities can be explained also by the offered tax incentives for investments in culture and children’s activities (Yamahaki & Reis Ursini 2010: 104).

According to Crisostomo7 (Crisostomo et al. 2014), the employee and other stakeholder involvement in CSR seems to lead to significantly higher internal, but not to higher external social benefits, explaining the focus

5 Founded in 1998 by CSR promoting companies to promote cross-sector communication and CSR indicators, such as Ethos Indicators (2002) and the Sustainability Index (2005).

6 Analysis of the content of two Brazilian magazines about sustainability, Exame de Sustentabilidade and Melhores Empresas para Trabalhar of the time period of 2006-2011.

7 The study was conducted in 1996-2008 about the CSR activities of 282 Brazilian companies.
on internal CSR actions, i.e. the wellbeing of the employees. External CSR actions are more on focus of larger and stock exchange listed firms, gaining better reputation and visibility through them (Crisostomo et al. 2014). These companies that benefit from CSR also financially, have usually lower ownership concentration than their counterparts, are often internationally listed and have therefore better access to finance (Lourenço & Branco 2013: 139). Yet, 99% of Brazilian companies are small and medium size companies (Campos et al. 2014: 198), non-listed firms, investing on internal CSR practices (Crisostomo et al. 2014), without financial gain. Thus, according to the literature, CSR of larger and international organizations is based on international guidelines, gaining better reputation and economic profits through CSR, beneficial particularly for organizations with larger ownership base, whereas smaller organizations rely on the internal social, particularly human resource, benefits of CSR.

According to Almeida (2009), the attitude of the managers is crucial; in a culture where the collective opinion usually counts more than the individual, managers under the age of 30 make responsible business choices according to their own values and moral, whereas older managers are more strategy and context-oriented in their CSR decisions (Almeida 2009: 163-164). On the other hand, older managers are more committed to CSR, reflecting both conservatism and collective values instead of the commonly perceived personalism (Almeida 2009: 163). This may show quite a narrow CSR reality, though, as the companies investigated by Almeida are rather large, with more than 200 employees (Almeida 2009: 191), and the great majority of Brazilian companies are small and medium size firms, possibly representing another kind of reality (Campos et al. 2014: 198). Hofstede is convinced that people’s values are relatively stable, after studying cultural values for decades.

2.6.4. INTERNATIONAL INFLUENCE

Brazil’s involvement in international initiatives has had a growing influence, the Brazilian companies obliged to comply with international standards to enter global markets (Jamali 2014: 28; Visser 2008: 486), utterly important for companies looking for investors, since pressure is posed also by investment rating systems8 (Gao 2011: 265). Peer pressure and competition are always good drivers to more ethical business performance (Jamali 2014: 27-28). Also in Brazil, international MNCs and large companies of big brands have made pioneering work (Griesse 2007: 28-33; Sobczak & Martins 2010: 450-451), using company’s expertise and well-known brands for mutual benefit (Biglione & Woods 2007: 14), further expanding the multi-sector cooperation to smaller businesses, and making CSR become mainstream (Sobczak & Martins 2010: 446). The Brazilian business world and society have adopted more organized and efficient CSR practices, better accountability and transparency policies, yet promote at the same time the interests of foreign MNCs, possibly posing an economic and cultural threat. The impact of the local stakeholders is not to be denied, but is significantly strengthened by the international stakeholder pressure, with CSR guidelines

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8 Such as the Dow Jones Sustainability Index, used as an investment indicator for funds, banks, etc., especially for socially responsible investment (SRI Index) funds.
developed usually in Europe or in the US (Griesse 2007: 32). Yet, the traditional, philanthropic culture still remains in the background (Jamali 2014: 27-28).

International NGOs have promoted CSR awareness and practices through campaigns, boycotts and innovative partnerships with CSR committed companies (Sobczak & Martins 2010: 451) with special labels on their responsible products (Sobczak & Martins 2010: 452). Yet, the corporations must pay a licensing fee to the NGO to get a CSR label, a practice favoring big corporations with CSR specialists and more resources. However, according to Sobczak & Martins (2010), corporate sustainability involvement has not increased firm value nor their accountability in the eyes of the stakeholders, which is a big difference compared to more developed countries. Hence, the improving CSR performance could be explained mostly and exactly by the pressure of the international stakeholders (Lourenço & Branco 2013: 137, 140), and the most significant outcome of an extensive CSR framework being the wider potential of a better cooperation between companies and civil society, MNCs, NGOs, trade unions and academia, creating the sustainable standards and tools (Sobczak & Martins 2010: 446, 452).

2.6.5. CONCLUSIONS OF CSR IN BRAZIL

The literature suggests that CSR in Brazil is a combination of national traditions and international influence of NGOs, MNCs, and CSR standardization organizations. The studies emphasize a variety of serious challenges that could explain the philanthropic face of CSR in Brazil, underlining a need for a more strategic governance of CSR with an institutional support and all stakeholder perspectives, multi-level and transparent cooperation and reporting, adapting the CSR guidelines to the local cultural context (Campos et al. 2014: 196, 197). The pressure of international organizations, corporations and civil society enforces the weak legal framework of Brazil, demanding a more strategic attitude and better governance in CSR, at the same time opening new options in internationalizing through more ethical behavior, as pointed out in several studies (Jamali 2014; Sobczak & Martins 2010: 452; Visser 2008: 488-489). Stakeholder involvement with actions for mutual well-being, simultaneously following universal guidelines, seem to have a positive impact on organizations (Sobczak & Martins 2010: 446), whereas the direct financial benefits partly still remain a mystery. These earlier study findings are the motivator for this study, trying to dig in deeper in some of the determinant issues of better CSR governance. Thus, the focus is on the most essential determinants of a successful CSR implementation: the stakeholder inclusion, the institutional framework, a good collaboration between the private sector, the public sector, and civil society, and socially responsible financial and human resource investments (i.e. SRI) of the GIFE associate organizations.

2.7. CULTURAL CONTEXT

"Culture is the collective programming of the mind that distinguishes the members of one group or category of people from others” (Hofstede 2011: 3). Culture is above all a collective mindset of values and principles,

9 GRI, UN Global Compact, and the ISO 26000 Guidance on Social Responsibility, among others.
(and behavior, accordingly). Therefore, ethical behavior is different in different cultures. The theory of cultural dimensions by Hofstede is extensively used in cross-cultural studies, investigating the linkages between cultural dimensions and corporate leaders’ perceptions of CSR (Nguyen & Truong 2016: 682).

2.7.1. HOFSTEDE’S SIX CULTURAL DIMENSIONS

To understand cultural differences, societies are often categorized by different criteria, for instance, by the degree of economic evolution, and by society’s modern or traditional conditions, and with variables on affectivity, the importance of relations, orientation in time, and relation to authority, to name a few (Hofstede 2011: 3-5). The cultural dimensions introduced by Hofstede (Culture’s Consequences, 1980) was a significant innovation in the study of culture for introducing a paradigm of different dimensions to classify national cultures (Hofstede 2010: 40). In his analysis of employee values, Hofstede found individual level factors that affect the respondents’ opinions: dependence on superiors, need for rules and predictability, individual goals versus corporation dependence, and the balance between ego values and social values (Hofstede 2011: 7; Ringov & Zollo, 2007). The originally four-dimensional value index model was last emended in 2010 with a sixth dimension, now including the following: Power Distance Index, i.e. PDI, (related to human inequality), Uncertainty Avoidance, UAI (stress about an unknown future), Individualism versus Collectivism, IDV (personal or group opinion stronger determinant), Masculinity versus Femininity, MAS (related to the emotional roles), Long-Term versus Short-Term Orientation, LTO (related to persistence), and Indulgence versus Restraint (related to attitude towards human desires) (Hofstede 2011: 8, 9-13).

The model of dimensions was validated through empirical cross-national studies among different segments of different companies and organizations. Each country is analyzed through a score on each dimension, forming all possible combinations, but showing more frequency among some combinations. For instance, the dimensions of large IDV and small PDI usually correlate with wealth, and a universal wealth-relation is usually stronger factor than cultural explanation. (Hofstede 2011: 8) The most significant scores for Brazil, i.e. the least intermediate values, were reached in UAI (76), PDI (69), reflecting the strong hierarchies and uncertainty of life, and IDV (38), indicating the intense collectivism of Brazilian culture (https://geert-hofstede.com/brazil.html). Nevertheless, the significance of each dimension is highly variable, depending on the circumstances and emphasis of each study. For example, according to the study of Halkos & Skouloudis (2016), the three cultural dimensions that affect CSR the most are LTO, high Indulgence with a positive influence, and UAI, affecting negatively. According to another study, high level of IDV and UAI, low PDI, and strong LTO in business have a positive impact, and high MAS and PDI have negative impact on CSR (Nguyen & Truong 2016: 683). Inspired by the contradictory results of earlier studies, the relations between different dimensions are not on focus in this study, but the larger cultural context in which they appear.

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10 Investigated with 32 questions, conducted in 1967-1973, and comprising 40, later enlarged to 50 countries.
The method has been revised and elaborated in various different contexts by Hofstede himself and by other scholars, with some variation in the terms and concepts. A recognized application is the GLOBE project (Global Leadership and Organizational Behavior Effectiveness) that expanded the Hofstede’s dimensions to nine, and for example split the dimension Collectivism into Institutional Collectivism and In-group Collectivism\(^\text{11}\). (GLOBE project 2004; Hofstede 2010: 41-43) In Latin American countries, the study shows high scores in ”In-Group Collectivism” and PDI, but low scores in ”Uncertainty Avoidance” and ”Institutional Collectivism”, indicating low trust in societal institutions with their collective distribution of benefits. Power is not expected to be distributed evenly and equally, and the power of authority and status privileges are accepted. (GLOBE, 2004) In management, Latin-Americans value charismatic and visionary leaders, ”Charismatic/Value-Based”, and to less extend ”Participative” and ”Humane-Oriented” leadership, but not autonomous and independent leaders. Important are also maintaining security and face-saving. (GLOBE, 2004)

2.7.2. THE WVS

Culture is above all values and beliefs. The World Values Survey 2010-2014 (World Values Survey Wave 6 2010-2014: Brazil) is utilized to view the values of the Brazilians, to give the average citizen perspective to the study, giving possibilities to explain the practices of today, and perhaps foresee the future, in case the future actions are somehow dependent on the values and attitudes of today. One problem with the World Values Survey is the relatively small proportion of the nation it accounts for. Another is the way that values are measured: there is quite a large amount of questions with certain options that may not always correlate with the opinions of the respondents. Realizing an on-line questionnaire is also risky for the lack of assistance and monitoring in the answering situation, but on the other hand, may result in more honest answers without social pressure. Nonetheless, the WVS is very much used as a study material, and gives another interesting dimension to this study.

3. METHODOLOGY

The attitudes of managers are important to view, because they are the main responsible for CSR implementation. There are studies about the values of managers, explaining the strategic choices of business leaders, however, a larger cultural and contextual perspective is needed to understand the background to those values, further processed to attitudes, and even further to behavior. The limited amount of deeper cultural studies could be explained by the vague nature of culture as a concept, and because measuring culture seems almost impossible. Still, our culture definitely but often unconsciously affects many decisions made in any organization, as culture is something we are born and adapted to as a natural part of our identity.

\(^{11}\) The GLOBE project, created by a management scholar Robert J. House (1991), is basically a modification and extension of Hofstede’s cultural dimensions. In 1994-2004, an international team of 160 scholars collected and analyzed data of national cultural values and effective leadership from 17 000 managers from approximately thousand local organizations in 62 cultures worldwide, for example, in 10 Latin American countries, including Brazil.
3.1. METHOD

This is a qualitative in-depth study of the phenomenon of CSR and attitudes and values behind its practices in the Brazilian context. As the original starting point to this study was not clearer than CSR in Brazil, it was reasonable to start from a material, describing the situation as reliably as possible, therefore setting the focus on the GIFE Census 2014. According to Krippendorff (2013), a good material to analyze can be, for example, a report shared among the shareholders, or articles about the subject that form a whole, not leaving anything relevant out (Krippendorff 2013: 356). Purposive sampling goes through a vast amount of material quite superficially, narrowing it down according to the purpose in a systematic way to end up with a manageable size of relevant information (Krippendorff 2013: 120). Here the material used is a census, consisting of all the answers of the questionnaire made among the GIFE associates, "body of texts that includes all of its kind" (Krippendorff 2013: 121) that has to be reduced to be manageable and purposive, and that is being done by relevance sampling (Krippendorff 2013: 121). A descriptive analysis was chosen as a method to draw a general picture of CSR governance, aiming to combine a cultural focus on business sector studies, as corporate responsibility theories are developed mostly by researchers of business and economy.

The study objective is to explore and describe the values and the cultural context behind CSR decision making and practices of the GIFE Census respondents.

In this method a great challenge is the subjectivity that cannot be totally avoided in content analysis, because a text can be read and analyzed in various ways (Krippendorff 2013: 357). Therefore, one must be able to set the focus on something specific in the material (Krippendorff 2013: 360). In this case, those specific issues are institutional collaboration, civil society and other stakeholder involvement, management formats, and SRI (socially responsible investments), topics that, according to the literature, matter the most in CSR.

Hence, the design of this study is both descriptive and explorative, embracing a certain independence of interpretive content analysis to combine different data sources and views. The study could also be described text-driven, relying on the GIFE Census 2014 and the World Value Survey, and method-driven, using Hofstede’s cultural dimensions to analyze the sources (Krippendorff 2013: 355), which seems to be something previously unexplored in Brazilian CSR research, usually based on comparison or marketing material analysis. According to Krippendorff (2004: 41) the context sensitive nature of a qualitative content analysis allows the researcher to choose meaningful and informative texts as data (Krippendorff 2004: 41). The context directs the analysis, creating the design of content analysis, recursive by nature (Krippendorff 2004: 86), formed also sometimes by inferences in the findings (Krippendorff 2004: 36). The interpretations are developed together with the analyzed literature (Krippendorff 2004: 36, 88). This development contrasts the demand for a fixed and replicable research design: it is not a transformation of texts into the answers of research questions (Krippendorff 2004: 86-87).
3.2. MATERIAL: GIFE Census and the WVS

GIFE is a network of institutes, foundations and companies of different types, sizes and forms of activities, with projects of public interest (GIFE Census 2014: 66). GIFE Census 2014 (O Censo GIFE 2014), is the latest edition of a quantitative study conducted every second year among the associates of GIFE through an on-line questionnaire (146), in cooperation with BISC. In this seventh edition from 2014, the quantity and diversity of respondents was record high, including 113 organizations, representing 90% of the association members (4): corporate institutes and foundations 53%, companies 18%, family institutes and foundations 17%, and independent and community institutes and foundations 12% (these categories calculated together for their small percentage) (GIFE, 18/7/2016; Census 2014: 67, 146). GIFE Census consists of articles and of the principal results of the questionnaire. The articles referred to were chosen for the relevance of their content to this study, describing the partnerships and strategies of private social investments in education by Ana Lima, emphasizing an open dialogue between investors and other actors by Iara Rolnik and Mariana Moraes, drawing a profile of family organizations and their social investments by Ana Carolina Velasco, and analyzing the relation of social investments and public policies with the goal of sharing value by Ana Leticia Silva and Sergio Andrade (Census 2014: 5-6). GIFE Census 2014 was chosen for the significance of the association (GIFE, 18/7/2016), and because the analysis material utilized had to be publicly available, yet valid and relevant, providing a good view of the reality of Brazilian CSR practices. The Census 2014 is most probably realized and interpreted by the top layer of the organizations, not reflecting the opinions of employees or other stakeholders, or of third parties. Therefore, it is impossible to cut out the possibility of the answers being partly PR and corporation strategy influenced, although that is not considered in this study.

The WVS, World Values Survey (conducted since 1981), is a global network of social scientists with focus on changing values and their impact on life. The WVS is included in this study to widen the perspective, giving possibilities to explain the practices of today, and perhaps foresee the future actions, in case they are dependent on one’s values and attitudes. For instance, Latin America scores high in traditional values (Inglehart & Welzel, World Values Survey: Findings and Insights), typical for countries of uncertain survival and safety, without space for other desires like free choice and autonomy. Yet, measuring people’s values is quite challenging, and the options to choose from in WVS seem a little random, offering quite a narrow scale of response possibilities. An open question might have generated much more innovative answers, reflecting more genuine opinions of people, but resulting in more difficult data to analyze in such an extensive format.

4. ANALYSIS

Different management formats represent different approaches to CSR, and are the first issue on focus, analyzing their CSR decision making, cooperation, and investments. Then are viewed the institutional framework, cross-sector cooperation and stakeholder involvement. However, as the themes are all inter-

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12 Benchmarking do Investimento Social Corporativo, an organization formed by 336 companies.

13 The volume of investments made by GIFE associates was three billion reais in 2014, 20% more than in 2012, comparable to the contribution of the Ministry of Culture, being 3,27 billion reais.
connected, they are not entirely separated, only to give the analysis some structure, and the question of corporation governance is emphasized throughout the discussion.

Definition of the types of institutes and foundations:
Corporate institutes and foundations: non-profit organizations maintained and managed by a company or its shareholders
Family institutes and foundations: non-profit organizations created and managed by a family
Community institutes and foundations: non-profit organizations with resources from various individuals and/or organizations connected to the community where the fund is used as investments, managed by people belonging to that community
Independent institutes and foundations: non-profit organizations usually maintained by several organizations or individuals, managed by people independent from their sponsors (GIFE Census 2014: 67)
The proportion of the respondents of the sample is the following: corporate institutes and foundations 53%, family institutes and foundations 17%, independent and community institutes and foundations 12% (these are calculated together for their small percentage). The fourth category is comprised by companies, representing 18% of the sample.

4.1. MANAGEMENT FORMATS, ADVISORS, AND DECISION MAKING

97% of the respondent organizations have a formal board, possessing 45% internal, 31% independent, and 24% external advisors. In corporate institutes and foundations the number of internal advisors is even higher, of 58%, whereas the proportion of independent advisors is of 19%, and external of 23%. In independent and community organizations 20% of the advisors or consultants are internal, 61% independent, and 19% external. Also in family organizations, the number of independent advisors is high, of 41%, whereas 35% of advisors are external, and 24% internal (GIFE Census: 80-82)

From the stakeholder perspective, the high percentage (58%) of internal advisors in corporate institutes and foundations could show a neglected stakeholder participation in governance, those organizations being led with a strong hand of the management, responsible to shareholders. The use of internal advisors could be interpreted as a sign of "In-Group Collectivism" and a large PDI, underlining the unquestioned power of the management (Hofstede 2010: 72-73), these dimensions often related. According to the literature, there is a will for cooperation, but on the level of decision making, the power is maintained among this in-group, extending the long history of exchanging favors for loyalty (Griesse 2007: 23-26; Hofstede 2010: 91), telling about the citizen dependence on power figures as sort of moral authorities (Hofstede 2010: 103). Members of the in-group are committed to this relationship, and some issues might be overlooked or neglected to protect good relations, following a typical trait of a collectivist culture is that a "personal relationship prevails over a task" (Hofstede 2010: 123). However, according to the WVS (V100.), in Brazil hard work is considered more important in building a better life (38.6% totally agree) than connections and luck (13.9% totally agree), but perhaps this is an example of the difference between "Societal Values" and "Societal Practices", a
division introduced by the GLOBE study (The GLOBE, 2004; Hofstede 2010: 42-43), suggesting that people’s values are different from the observed reality.

The management format of independent and community organizations follows better the wish brought up in many studies (Campos et al. 2014: 197, among others): the inclusion of a wider spectrum of actors and opinions, which could lead to more transparent actions, one of the main goals of good governance. Nevertheless, in these kind of organizations the pressure on financial return might be less and therefore a wider participation more accepted, supposing that larger and more divergent participation means more bureaucracy. Their cooperation would contribute most of all to the feeling of unity and solidarity, strengthening the “us” group against “them”, the core of collectivist cultures (Hofstede 2010: 91).

Particularly important could be the percentage of independent advisors. According to Velasco (2014), the high percentage of independent advisors in family organizations provides them with freedom to innovate, not needing to follow corporate policies, together with the expertise, and financial and social capital of the philanthropists promoting family organizations (Velasco 2014: 60). Velasco (2014) proposes that the tradition of donating of family organizations is connected to values of solidarity and to a commitment to benefit the society (Velasco 2014: 61). Perhaps personal relationships are more present in these organizations, and ”Societal Values” easier to implement in ”Societal Practices”. The independence and motives of the philanthropists, however, may be questioned. The freedom of family organizations from larger institutions may ease the innovation process and diminish bureaucracy, but it is hard to imagine it would mean freedom of choice, i.e. freedom from clientelism, yet can reflect more sincerely the Brazilian cultural values, for example, collectivism, maybe in a more inclusive manner, extending ”us” with independent advisors.

The issue of independent or external advisors is challenging in a culture with high PDI (69 of 100), high UAI (76), and low IDV (38), (https://geert-hofstede.com/countries.html). To hire external or independent advisors might complicate the process: in a collectivist culture a person from outside needs time to build a relationship of trust, to be accepted as an in-group member (Hofstede 2010: 123). That could explain the unwillingness to invest on larger governance base: the lack of an external actor, a recognized, legalized institution aligned with public policies, such as a government agency, that would have the authority needed in a culture that appreciates hierarchies and group decisions, but only of an in-group player (Hofstede 2010: 103, 104, 118). Then again, the international organizations act under the pressure of international civil society, affecting the corporation decision making, although the international shareholder pressure certainly affects at least as heavily.

It is also possible that external auditors are hired in organizations as a proof of stakeholder inclusion without following further the impact. For example, external auditors’ statements are published only by 25% of companies, and by 37% of family institutes and foundations, and more by independent or community institutes and foundations, although having least relevance for their small percentage of respondents (Census: 134), the eagerness in communication showing great variation in transparency. Monitoring and evaluation of programs is very common, but is usually conducted by organizations themselves (for example, information on costs by 95%, of which 84% by their own teams) (Census: 124). This can be interpreted as another sign of
in-group collectivism, higher trust in the "family members", or of strong PDI and UAI, the accepted
inequality not giving any reasons for change, also connected to the lack of economic perspective, and to low
trust in institutions from the GIFE associates’ side. However, different economic positions must be
considered as well, companies probably obliged to protect their business key figures. Interesting is also the
lack of this information of decision making and advisors concerning companies.

4.2. SOCIAL INVESTMENTS

In associated companies the investment decisions are usually made by organs especially responsible for
social investments, executive directors, or department committees, however, going through more than one
decision-maker (Census: 83). In corporate institutes and foundations the distribution of resources is
centrated to top management: general assemblies, board of directors, or executive directors instead of
specific directories or cooperative groups. (Census: 83-84)

In both cases, the decision making is maintained among the top management, giving doubt of any guarantee
of the inclusion of stakeholder perspectives. According to the Census, the participation of stakeholders in
decision making is restricted to employees and other in-group members close to investor organizations, the
least active in decision making being professional associations and the target groups (Census: 118). This may
not seem undemocratic to Brazilians that are used to hierarchies and inequalities, accepted as an existential
fact, and wide gaps in salaries, status and privileges (Hofstede 2010: 73), laws and rights not necessarily
being the same for all groups in a collectivist culture with high PDI is accepted (Hofstede 2001: 166;
Hofstede 2010: 126). Actually, employees of a large PDI culture prefer a strong boss, a paternalistic figure
(Hofstede 2010: 61). This attitude has certainly some roots in religion, the catholic church teaching the virtue
of poverty and maintaining strong hierarchy (Griesse 2007: 31; Sobczak & Martins 2010: 448), large PDI,
common in former colonies and also related to warm climate, although the church emphasizes participation
as well (Hofstede 2010: 80, 86), yet more in a philanthropic way.

When it comes to the division of costs of social investments, companies spend most on social programs and
activities (93%), and a very moderate sum (7%) on administrative costs and infrastructure (Census: 94). Corporate
institutes and foundations spend 76% on programs, and 24% on administration, and family
institutes and foundations similar to that, 71% on programs, and 29% on administration. Independent or
community institutes and foundations spend 61% on programs, and 39% on administration (Census: 94).
Companies are usually rather pure financiers, not eager to be involved in planning or realizing the projects,
possibly to save in financial and human resources for having a clearer profitability perspective, certainly
related to shareholder pressure. When the top management is responsible for the resources (Census: 83-84),
not needing to share the decision making, it is easier to keep the administrative costs low, however, meaning
lower participation base. Corporate and family institutes and foundations might be more involved in their
projects personally, possibly for wanting to promote their own agenda, to show their status, but also to
contribute to the community spirit by including a larger spectrum of different views, following the values of
solidarity. There is no direct input-output-connection between social investments and financial benefits, but
Interestingly, financial profits are not expected either, not even the definition of the amount of investments among the majority of investors, especially not among corporate institutes and foundations (80%), but also not among 65% of companies (GIFE Census 2014: 85). This attitude is also pointed out by Carroll (Carroll 1999: 284), the social investments not being thought of as investments but as pure philanthropy, whether financially benefiting or not, being favors without the economic responsibility of business, which on the other hand means that CSR is not developed to be economically benefiting, not to companies, and neither to their stakeholders.

Looking at the origin of the investment funds of the organizations, the majority of them receive donations from sponsoring companies (79%), families or individuals (54%), and especially from private investment return (95%), and a quite moderate percentage (21%) through subsidies and partnerships with the public sector. However, the amount of the funds varies a lot, for example, the donations of sponsoring companies (79% receiving) make 50% of the budget of the organizations, and individual sponsors (54% receiving funds from them) make 12% of the organizations’ budget. (Census: 75-76) Most of the organizations receive funds from two sources, independent or community institutes and foundations having the largest diversity in the donation origin (3,1 in average), whereas the companies almost always rely on their own funds (99,7%), only 2 companies mentioning other source (Census: 75-76, 78). In average, the majority (47%) of funds comes from the organization’s own endowment fund or other private income, and the second largest proportion (22%) from a sponsoring company, whereas the funds received in subsidies and partnerships with the public sector make only a share of 9%. For example, in business institutes or foundations, the largest percentage (43%) of funds is from their own actions, the second largest (34%) from sponsoring companies, and 10% from the public sector. (Census: 78)

Thus, cooperation exists widely, but the influence on social investments is not necessarily equally important in financial terms. These results confirm the wider participation base in family and independent or community institutes and foundations, as well as the opposite strategy of the companies, and the weak public sector involvement, when viewed through the low proportion of funds. Looking at these numbers, the objectives of good governance, such as transparency and engagement (Peinado-Vara & Vives 2010: 40; Yamahaki & Reis Ursini 2010: 103), would be better achieved in independent or community institutes and foundations with larger inclusion (GIFE Census 2014: 80), and might lead to better financial results as well, especially when including international involvement, according to the literature (Crisostomo et al. 2014; Lourenço & Branco 2013: 139). Yet, international philanthropy and cooperation has significance only in the funds of independent or community institutes and foundations with the proportion of 22% (Census: 78), possibly being an essential factor in their actions compared to other organizations. If the concentration of funds equals more independence from any liaisons, the social benefits of companies depend even more on the values of the management, possibly more responsible in their choices when possessing responsible values and not only dependent on the traditional institutional framework and the low IDV, and high PDI and UAI values, as measured by Hofstede (https://geert-hofstede.com/brazil.html). On the other hand, the freedom of the companies, relying purely on their own funds and saving in bureaucracy, certainly contributes to effectivity also in financial terms.
In the independent or community institutes and foundations (75-76), the largest percentage (33%) of the investments is from sponsoring companies, a significant proportion (22%) from international cooperation and philanthropy, a little less from their own funds and income (19%), and yet another good amount (14%) from natural persons or legal entities, as a difference from other forms of governance (Census: 78-79). The high amount of funds from sponsoring companies in these organizations could be thought of as more than mere philanthropy, at least raising suspect of some alliances, expectations of profits from the investments. In family institutes or foundations, the largest part (33%) of the funds comes from sold products and services, and none from sponsoring companies. Their investors are most equally from different sectors, 23% from the public sector and another 23% from their own funds or income, whereas another significant amount (13%) comes from family sponsors (Census: 78). The involvement of different activities and sectors, promoting a variety of interests, could generate a more extensive CSR framework, following the guidelines (Sobczak & Martins 2010: 446, 452).

Looking at the administrative costs of the respondent organizations, in companies they are very low (7%), whereas the bureaucracy of institutions and foundations seems to be very heavy, reaching as high as 41% of the total costs (Census: 94). This could be explained by the lack of financial control of the projects, when the economic benefits are not expected, which tells about the attitude towards CSR as separate actions from the organization strategy, confirming the findings in developing countries, the philanthropic nature of the practices, fragmented and separated from corporate strategies (Jamali 2014: 23, 34; Nguyen & Truong 2016: 684). The extremely high administrative costs also raise suspect on the possible misuse of resources, i.e. corruption, as governmental and other public institutions are known to be corrupted and unreliable.

Investment cooperation is much more common between institutes and foundations as investors (Census: 110), leading to greater investment impact, but also limiting the heterogeneity and innovations of the activities developed in the pursuit for consensus (Census: 108). The larger cooperation could be explained by the resources of the private sector for investments in new technologies and innovations, yet needing the acceptance of the public sector that on its behalf is known to be bureaucratic and slow in promoting new innovations, fearing the insecure, anything not explicitly authorized facing difficulties in being accepted (Silva & Andrade 2015: 38), typical in a culture with strong UAI with many regulations controlling the work (Hofstede 2010: 209), at the same time lacking resources and capacity to implement new policies (Silva & Andrade 2015: 39).

4.3. INSTITUTIONAL INFLUENCE

The majority (71%) of companies support causes that are in their own interests (Census: 105), and organizations that are capable of realizing programs in those areas (67%) or are legitimate to act on the desired themes (65%) (Census: 106). Thus, the interest of the companies for collaboration could be based on the higher status given by the institutional support, while the control over decision making, monitoring and evaluation are generally conducted by organizations themselves (84% in 2011, Census: 124), definitely not aligned with the recommended goals of stakeholder participation, transparency, and anti-corruptive actions,
confirming the findings of earlier research (Peinado-Vara & Vives, 2010; Yamahaki & Reis Ursini, 2010). This can be seen, for example, in the very low concern for the themes evolved by the supported organizations, as well as in the unwillingness to support the independence of the corporations’ investors. Neither do they show interest in supporting those organizations institutionally, although their legitimacy is seen important (Census: 108), the stamp to legalize their own actions. This shows the prestige that formal institutions have in Brazil, the need for rules and controlling, that Hofstede calls an emotional need for structure, typical in a culture with high UAI, as if protecting from the unknown (201), or giving the feeling of predictability (197) (Hofstede 2010: 209). Therefore, cooperation is needed and also desired, despite the bureaucracy. Measuring CSR and paying for an ethical label is costly especially for small companies (Pedersen & Neergaard 2007), but in a collectivist culture certifications are important, giving a higher status and social acceptance (Hofstede 2010: 118). The emphasis on the image and reputation is further shown in the Census: the public information published by the organizations that is usually very general about the organization activities (95%), visions (92%), general program strategy (80%) (133), not about program processes or results, or organization structure, for example, not necessarily even to specific target groups. Less published are also financial statements and opinions of the auditors. (133-134) For example, external auditors’ statements are published by 25% of companies, and by 37% of family institutes and foundations, some more by independent or community institutes and foundations (Censo GIFE 2014: 134). Education is the area with most intensity and focus, 84% of the programs being monitored, 64% having results evaluation, and 24% being impact evaluated (Lima 2015: 31). This emphasizes the idea of education being an investment that actually gives return, sooner or later, equally valuable and benefiting to private and public sector.

Collaborative social investments are more on focus of the companies than of the partner organizations, and the firms actually have a lot of influence on the design and implementation of initiatives. The partner organizations are more interested in possible themes and focus groups, and least in collaboration with public and other organizations (Census: 115). The study of Silva & Andrade also points to the stronger influence of the private sector in collaboration, how the investors are more willing to affect public policies than vice versa, 39% including the elaboration of public policies in their strategy, 58% trying to affect the construction of public policies of their priority themes, and 44% creating their programs in partnership with public management of the area (Silva & Andrade 2015: 37-38).

The institutional weakness is further emphasized by the results of the WVS (WVS V108.-V119.), and people’s feelings about institutions: there is “A great deal” of trust of a significant percentage only in the universities, 24.5%, in the church 22.5%, and in the armed forces 19.6%, whereas in the courts it is 10.8%, in labor unions 6.6%, in the government 5.1%, and extremely low in the parliament, 1.2%. In major companies, there the WVS shows a trust of 10% (V120.), higher than in many institutions. Indeed, the government and authorities in general are largely considered corrupted, explaining the low trust in civil servants (Hofstede 2010: 220), yet some reputable institutions like universities do enjoy the respect of the citizens, and therefore can affect responsible behavior (Perez-Batres et al. 2010: 850). Although the church does not seem to be that important to Brazilians, religion remains influential: according to the WVS (WVS V9.), religion is “Very important” to 51.1% of the respondents, and “Rather important” to 37.9% of the respondents. These results
would confirm the literature findings of the importance of religion and tradition as institutes, and the catholic church still strongly in power in Brazil would enforce and maintain the strong UAI, PDI, MAS, LTO and restraint behavior, and low IDV in the culture (Hofstede).

According to the study of Silva & Andrade (2015), it is common among private social investors to align their projects (86%) with public policies to have a greater impact on their causes, putting further pressure on municipalities to cooperate across sectors and on institutional development, building "Institutional Collectivism" instead of "In-Group Collectivism" (Silva & Andrade 2015: 34-39). This is shown particularly in the area of education with only 9% of the 137 programs investigated focusing primarily on education not acting in partnership (Lima 2015: 29). 85% of the organizations have activities in education, being the area with most private social investors and of most intensity and focus, seen in the high percentage of monitoring (84%), results evaluation (64%), and also impact evaluation (24%) (Lima 2015: 31). The subsidies and partnerships with the public sector have an important role in the budget of these organizations, forming in average 23% of the budget of the family organizations, and 18% of the business organizations (GIFE Census 2014: 75). 40% of the organizations are taking advantage of some sort of tax incentive in their composition of the budget; 65% of the companies and 26% of the family organizations.

These results could be a sign of a positive impact of institutions on social investments, partly explained by the urge of the government to have the support of the private sector for education. In fact, private social investors act mostly as project executors (93%), and only 55% align their activities with public policies, perhaps of a mutual understanding of separate roles of the private and public actors (Silva & Andrade 2015: 37), although according to the Census, already 89% of the organizations investigated have initiatives aligned with public policies, indicating approximation in between (Census: 111).

The taxation would be an efficient way to cover the costs of governmental institutions to CSR committed organizations, but the government has not been pressured to establish a more efficient taxation system that, in addition, has always favored the wealthier (Griesse 2007: 29). According to the WVS (V.131), taxing the rich to subsidize the poor is considered very important only by 14.1% of the respondents, and not essential by 29.9%.(V131.) The protection of the wealthy is neither threatened by labor unions that are considered government controlled or politicized (Hofstede 2010: 78). This contrasts the results of 1991 about Brazil being a LTO culture (scoring 65, sixth position of 23 compared countries in 1991) where economic and social differences are undesired (Hofstede 2010: 240, 246), but is aligned with more recent comparison with Brazil scoring lower than average (44 out of 100) in this dimension, showing skepticism towards the supposition that values would be relatively unchangeable (Geert Hofstede: Cultural dimensions; Hofstede 2010: 275). In a strong UAI culture, the feeling of incompetence of the citizens give the authorities a permission to continue with corruptive behavior, that is often seen even necessary to survive (Hofstede 2010: 222).

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14 The principal laws as the basis for tax incentives are Rouanet Law (Lei Rouanet, encouraging cultural investments, 31% of the organizations using), Sports Incentive Law (Lei de Incentivo ao Esporte, 18% using), and Childhood and Adolescence Fund (FIA, Fundo da Infância e da Adolescência, 17% using) (GIFE Census 2014: 77)
Civil society has an important role in many more developed countries in pressuring corporations to act more ethically. In Brazil, civil organizations do not enjoy that kind of nearly institutionalized respect. According to WVS, people’s trust in NGOs or civil organizations reaches about the same confidence than large companies: (V122.) ”A great deal of confidence” in environmental organizations scoring 14.4, and (V126.) in the UN scoring 7.9, showing quite clearly the lack of trust, enforced with 23.1% trusting ”None at all” in the UN.

11% of the Census respondents confirm that they do not support any civil society organization, because they would not fit their strategy, it would be difficult to measure the impact of the projects, or for lack of qualification or complexity of incentive mechanism (Census: 108). Individuals do not seem to see much significance in civil society activity: according to the WVS (V142.), 23.4% of the respondents see ”No respect at all”, and only 4.6% ”A great deal of respect for individual human rights” in Brazil, although the new Brazilian constitution of 1988 guaranteed quite extensive human rights for all (Griesse 2007: 26-27), indicating that there would be a lot to accomplish in that area, and when the government is not able to guarantee human rights for all, civil society organizations usually take the initiative, for example, in Europe. However, those organizations should have the support of recognized institutions or of a larger number of individuals, since only authorized, legalized organizations are truly respected in Brazil: 76.4% of the WVS respondents (V69.) consider ”Greater respect for authority” a ”Good thing” in the near future. This could be for the strong UAI and PDI of the culture, or for the history of high hierarchies, addressing the average citizens’ dependence on the authorities, feeling incompetent in front of the powerful (Hofstede 2001: 172). In addition, it could confirm a low IDV, and high LTO, MAS, and ”Restraint” nature of the Brazilian culture (https://geert-hofstede.com/brazil.html). These values can be connected to the strongly conservative and collective nature of corporation management: long-term, strategy and context-oriented CSR decisions, and usually older managers in power (Almeida 2009: 163-164), respected in the high PDI and UAI, and low IDV values, yet simultaneously pressured by international corporation strategies (Jamali 2014; Sobczak & Martins 2010: 452), more value-based and economy driven CSR.

The poor societal inclusion could be interpreted also in the organizations’ CSR activities. Only 20% of companies support organizations in need of a third actor, and 10% support segments otherwise neglected, and as little as 1% supports organizations that defend causes that no other actor shows interest for (Census: 107). Evidently, Brazilian CSR is not based on the needs of society, but on the interests of the corporations that promote their own agenda and the interests of their investors, and target groups that are publicly recognized and accepted. Perhaps the social structures are maintained stable and civil society powerless by investing in interest areas suitable for both, companies and their collaborative organizations, through charity activities separated from corporate strategies (Jamali 2014: 23, 34; Nguyen & Truing 2016: 684) instead of empowering the neglected groups and areas, following the centuries long philanthropic attitude (Griesse 2007: 23-27). Perhaps the collectivist nature of society pushes the companies to choose the charity targets according to commonly accepted interests, the much appreciated education, for instance, giving easily higher status, connected to high MAS (Hofstede 2001: 163), in the eyes of their stakeholders and the community.
This choice is certainly partly explained by the tax incentives indicated for children’s activities (Yamahaki & Reis Ursini 2010: 104).

Hence, according to the WVS and the GIFE Census, civil society organizations do not seem to be an in-group player in CSR governance directly, as it does not enjoy great respect of the corporations or citizens. The Census does not focus on that either, for example, on possible MNC connections and their influence on the respondent organizations. However, according to the literature, companies and different organizations have become more strategic and stakeholder inclusive in their CSR practices also in developing countries (Peinado-Vara & Vives 2010: 38), explained by the international legal, corporation, and civil society pressure (Lourenço & Branco 2013: 137, 140). CSR indicators and regulations developed in Europe and in the US may also face resistance in Brazil, if they are seen as an attack against ‘in-group knowledge’ and the whole national identity, enforced in an international context, possibly even reminding of colonialism, particularly in the present economic stagnation and difficulties. There are certainly contradictory feelings about the international involvement, because of the licensing fees of CSR labels paid to NGOs and other organizations (Sobczak & Martins 2010: 451-452), following the guidelines without a direct financial gain, yet at the same time the more regulated CSR opens new options in internationalizing through more ethical behavior, as pointed out in several studies (Jamali 2014; Sobczak & Martins 2010: 452; Visser 2008), and proved by the lower ownership concentration, better reputation, and financial resources already reached by some, usually larger companies (Crisostomo et al. 2014; Lourenço & Branco 2013: 139). According to Lourenço & Branco (2013), the firms with leading corporate sustainability performance in Brazil also tend to have lower ownership concentration, and be more often internationally listed than their counterparts, facilitating their access to finance. Yet, firm value or their accountability have not increased in the eyes of the stakeholders, which is a big difference compared to more developed countries. (Lourenço & Branco 2013: 137, 139-140) Anyhow, lower ownership concentration in decision making is beneficial for stakeholders, according to Rolnik & Moraes (2014: 56) who claim that the more central the decision-making bodies are, the less willing the organizations are to accept people outside their inner circle, such as shareholders, associates or sponsors.

This would be another example of the division between wishes and reality, “Societal Values” and “Societal Practices” (The GLOBE, 2004; Hofstede 2010: 42-43), but in the case of international involvement, thoughts being doubtful, and actions positive. In fact, it would be better to set the focus on the performed activities that could be considered CSR, because many corporations possess responsible practices, but do not have a CSR label for them, particularly smaller organizations without the knowledge or resources needed for the status (Peinado-Vara & Vives 2010: 39-40), probably more for humanitarian motives, and for internal social benefits (Crisostomo et al. 2014). According to the Census (pp. 115-117), the biggest benefits are noticed in sustainable practices, in the organizations’ values, and in the relationship with surrounding communities, less on financial gain. This can be explained partly by the nature of the investments, including also knowledge and experience (57%), human resource and equipment (38%), and technological support (23%), not necessarily simple to measure, in addition to financial support, that 58% of the investments represent.

4.5. CONCLUDING THE ANALYSIS
One of the most essential factors in good governance, creating transparency and strategic responsibility, is the use of formal boards that 97% of the GIFE Census organizations possess. However, in average 45% of their advisors are internal, 31% independent, and only 24% external, counting together all the different management formats. Internal advisors are particularly popular in corporate institutes and foundations (58%, only 19% independent), and the large proportion of these organizations in the Census survey explain the high total percentage of the internal advisors. Particularly the inclusion of independent advisors is considered important in CSR management, and this criteria is fulfilled especially by independent and community institutes and foundations, quite well also by family organizations. That tends to equal better transparency, together with a wider stakeholder inclusion. Nonetheless, monitoring is usually conducted by the organizations themselves, regardless the management format, reducing their transparency. Traditional values and the emphasis on personal relationships might be more present in family organizations, whereas corporate institutes and foundations are more focused on making a profit, increased by the narrow organization model, perhaps with more freedom from the traditional cultural values, yet more directly under the international influence, particularly the larger companies.

When it comes to the decision making over social investments, the power of the top management is unquestioned. Whether it has to do with the traditionally strong influence of religion or the centuries long colonial history, high PDI and UAI are still strongly reflected in today’s Brazilian organizations. The costs of social investments could reveal something about the nature of organizations’ CSR: companies spend a modest 7% on administration and infrastructure, whereas corporate institutes spend 24%, family organizations 29%, and independent organizations 39% on administration and infrastructure, which could signal more effective and/or less inclusive management of companies, and wider stakeholder participation of other management formats, with growing administration costs, underlining a more philanthropic culture, and a lack of economic interest. The origin of the organization funds could tell about their liaisons: mostly the funds are private donations (54%), but a significant part comes from the public sector (21%). Most diversity in the origin of the financial resources, also as a share of the budget, possess independent and community organizations, and also family organizations. The case of the companies is totally contradictory with 99,7% of the budget relying on their own funds, and together with corporate organizations their budget relies on their own funds and sponsoring companies. Perhaps this gives them more freedom from liaisons, and emphasize the organizations’ and managers’ own values and interests, yet narrowing down stakeholder participation. Family and community or individual organizations would have more burden of their stakeholders, in good and bad, more dependent on collective cultural values. Another perspective enters by international philanthropy and cooperation that makes 22% of the budget of independent and community organizations.

Institutions are not particularly trusted among the Brazilians, rather they are seen as something “beyond one’s reach”, explaining the nonexistent opposition to unequal taxation system, for example. The church does not enjoy much respect either, although religion is important. Yet, governmental institutions possess power that cannot be denied, manifested through regulations and when followed, certificates and subsidies. For instance, 23% of the budget of family organizations, and 18% of corporate institutions is received from the
public sector through subsidies and partnerships, and tax incentives are used by 40% of GIFE organizations altogether. The public sector supports sustainable activities for common interests, but usually with poor guidance or monitoring. Advisors’ statements are quite poorly published, least by companies, most by individual or community organizations. Hence, companies tend to promote their own interests proposing practices to the public sector, using the institutional status to gain legitimacy and acceptance to their activities. Particular focus of all practices is set on education, probably for being a benefitting investment from all perspectives, therefore more developed with effective practices, monitoring, and evaluation.

The confidence in civil society influence is low. Instead, the authorities are respected for the security they provide, even though more in wishes than in reality. The tradition of high PDI and UAI, and low IDV is alive and well, giving continuance to the centuries long patriarchal society, reflecting also strong LTO and MAS. Perhaps therefore CSR practices are not necessarily based on the needs of the society, but on organizations’ own interests. The philanthropic attitude maintains the status quo, keeping CSR practices private and separate instead of empowering the less favored groups of society. Thus, civil society is not really an in-group player, and the stakeholder participation is not necessarily more than superficially inclusive. However, this may be changing with the growing international involvement, by enforcing the national feeling of the Brazilians in the face of strong globalization, or by changing the traditional cultural values, and as a consequence, CSR practices.

5. CONCLUDING WORDS

According to earlier studies, a growing number of Brazilian firms are adopting CSR also as a part of their strategy, due to humanitarian motives, external pressure and institutions promoting CSR (Crisostomo et al. 2014; Yamahaki & Reis Ursini 2010: 103). They further suggest that an influential CSR promoter in Brazil have been MNCs, introducing global CSR guidelines to Brazilian business sector (Griesse 2007: 28), in addition to the pressure of local stakeholders, enforcing the legal framework (Visser 2008: 488-489). At the same time, the traditional philanthropic culture has over lived all economic, political, and social changes (Jamali 2014: 27-28), giving reasons to wonder, why those strongly unequal social structures still exist, and whether there are values and attitudes and cultural determinants explaining the Brazilian CSR practices, in addition to the claimed institutional weakness and poor CSR governance. These factors were viewed in this study through Hofstede’s cultural dimensions and the World Values Survey 2014 results of Brazil. Hence, the study objective was to explore and describe the values and the cultural context behind CSR decision making and practices of the GIFE Census respondents.

What could be interpreted from Brazilians’ values and CSR practices is that traditions are respected and the history is still present, but new practices are strongly present in Brazilian organizations, most obviously for the growing international influence, most obviously introduced by the global CSR guidelines, especially the widely followed Global Compact. The guidelines may be accepted as a necessity, opening new door to internationalize, to strengthen the organizations’ reputation, and possibly allure new investments. Of the Hofstede’s cultural dimensions, the findings confirm the strong PDI, UAI, and low IDV in the Brazilian
culture, in addition to some signs of stronger MAS, LTO, and restraint behavior, connected to the previous indexes. People’s values seem to be sometimes contradictory with practices, showing the distance between hopes and the observed reality, confirming the GLOBE study results that "Societal Values” often differ from "Societal Practices”, and therefore would be better to separate in survey questionnaires. This might be most visible in people’s opinions about the public sector, their low trust in institutions, particularly low in the parliament (1.2%) and in the government (5.1%), yet showing respect for them because of the traditionally unquestioned power.

Confirmed was that the institutional framework is weak. A surprising finding was the limited stakeholder involvement, even though all actors seem to underline the importance of collaboration. Hence, what might count the most in better cooperation between private investors and public actors, could be the providing of the governmental agencies with institutional capacity to execute the public policies more efficiently, including social control and strengthening of local institutions to create public spaces, suggested by Silva & Andrade, empowering the whole community as a stakeholder (Silva & Andrade 2015: 39). That would demand good governance, management with CSR positive attitude, and funds available for investments, especially on education with a further goal, not only educational activities to maintain good relations, or to get financial governmental support, and a higher status. LTO cultural traits, perseverance and future orientation, connected to emerging economies in Hofstede’s studies (Geert Hofstede: Cultural dimensions; Hofstede 2010: 275), are not emerging in GIFE Census results, Brazil’s economy with less success lately after the fast globalization and liberalization of the economy (Griesse 2007: 28-29). In theory, the privatization of public companies diminishes their reliability, but the role of the state in economy remains strong in a collectivist and large PDI culture, whereas growing wealth would result in higher individualism and less dependence on other people, decreasing public expenditures (Hofstede 2010: 125-130, 132), but that does not seem to have happened in Brazil, i.e., is not reflected in the WVS 2014.

According to the WVS, people still need the feeling of security, presented by strong authorities, even if it means less freedom. The tradition of exchanging favors for loyalty is alive and well. Despite the unequal social hierarchies, cooperation is valued, also between private and public sectors, needing to bring the distant institutions close to people in flesh and blood, because in a collectivist culture only a natural person is trustworthy, not a representative of an impersonal entity (Hofstede 2010: 123), not even someone in an authoritative position. Less stakeholder inclusion was observed in corporate institutes and foundations, and most in independent and collective organizations, although the latter partly explained by the possibly lower financial pressure. In corporate and family institutes values and philanthropy seem to be more significant determinants in CSR attitudes and practices. That could be explained by a stronger in-group operations, strong and direct shareholder demands, and less external stakeholder influence. However, regardless of the management format, the power in decision making is often maintained among the management, which can be seen also in the percentage of internal advisors, being a part of the organization’s in-group actors, especially notable in corporate institutes and foundations. This reflects both conservatism and strong hierarchies. The fact that the power is maintained among few, seems to have become so naturalized that people do not mind having unequal salaries and a poor taxation system (Griesse 2007: 29; WVS V.131).
Civil society may not be truly respected in Brazil, but for instance through the presence of MNCs the influence of international NGOs does give new possibilities for the empowerment of the citizens, showing the positive side of globalization. According to Hofstede, values are relatively stable, but his studies were conducted already some years ago, and since then, also Brazil has become much more international, in every possible sense. More recent studies have found that the management attitudes would be changing along with the younger generations introducing their personal values in corporation strategies (Almeida 2009: 164), which is something new in a strongly collectivist culture with high PDI and UAI. The possible change of attitude could be imagined to be a trend to evolve and enlarge to smaller companies in future (Almeida 2009: 163-164). On the other hand, the fact that small non-listed firms invest on internal CSR practices, probably out of necessity and for financially less favorable circumstances, not only out of personal concern or philanthropic values, is actually more ethical, reasonable, and sincere. Their investments could be seen as investments in future of their own operations and their stakeholders, without trying to benefit from better CSR related image or certificates. Openness and transparency would diminish this mistrust in civil society organizations that have a public character and benefit the whole society (Rolnik & Moraes 2015: 50, 56-57), as well as cooperative projects between the private sector and NGOs, and that has also happened, especially with MNCs, according to the literature (Biglione & Woods 2007: 14; Sobczak & Martins 2010: 450).

However, transparency requires dialogue and communication, more reliable and detailed information on CSR, also the less published financial statements, and opinions of the auditors revealed, yet only 25% of companies publish the statements of external auditors, for example (GIFE Census: 134). Also monitoring and evaluation of programs is usually conducted by organizations themselves (GIFE Census: 124), reflecting the "in-group collectivism".

The philanthropic nature of Brazilian CSR is not necessarily a sign of unethical behavior, when thought of as an act of solidarity, as part of corporate citizenship (Carroll 1999), yet not including real efforts to raise the quality of life (Peinado-Vara & Vives 2010), and secure better basic human rights. Brazil, as well as other still developing countries, would be better valued if the starting point to CSR guidelines were the actual CSR practices. In Brazil CSR practices have especially plenty of internal social benefits, and they should be recognized, measured and valued, also in international context, because those practices actually make a difference, saving the governments a lot of resources through investments in education and training etc. Indeed, if the greatest financial benefits of CSR are attained by large companies with better access to resources (Lourenço & Branco 2013), there is an urge to redefine the guidelines of CSR, recreate it based on human and environmental needs, respecting the traditional philanthropic approach, yet, combined to a more effective economic framework to CSR with a stronger institutional support, incentives and investments. Smaller organizations could be provided with guidance and support for their CSR practices and reporting to make CSR benefits available for all, for example, through regional networks. With more publicity on CSR actions, and institutional support to alleviate the financial burden of the corporations deserving those desired certificates, a stronger image of CSR committed organizations could be built more strategically. To the governmental institutions the benefits of supporting the private sector come along with the positive PR that raises the value of companies, both Brazilian and international, increasing the chances for alluring investors, some of them already requiring CSR actions, especially for SRI funds (Gao 2011: 265; Jamali 2014: 28; Visser 2008: 486). However, the quality of CSR actions should be evaluated as well, assuring that CSR
reports are not only a marketing tool, and that the actual activities are monitored reliably and with transparency, as a mechanism of dialogue and openness, as suggested by the GIFE Association (Census: 129). To diminish the unequal CSR certificate practices and even further, the unequal social structures that are also present in companies and organizations, the comparison is more just with focus on actions than can be categorized as CSR, and not on international guidelines developed in a certain context, under certain circumstances.

The contribution of this study is above all in the combination of the business sector, the cultural context, and a recent, relevant, reality-based material based on CSR practices instead of corporations’ reports or marketing material, possibly manipulated for the higher ethical status and better image as a gain, in addition to other possible benefits. Although the literature used is mostly from the business sector, simply because CSR has been developed and promoted by companies, the subject was approached emphasizing a cultural and gender diversity to widen the perspective. Diving in the GIFE Census survey results required translation and interpretation, but hopefully brought up new perspectives and more questions about Brazilian CSR practices. Some information in the Census may be misleading, for example, in the average percentages the perspective is mostly of the companies and corporate institutions for their representation of the sample being much bigger than of the other organization forms. Calculating the average of the volume and origin of funds, the smaller organizations ”disappear”, although their reality could show a different distribution of resources, and a larger proportion of individual donators, essential for those organizations, but not changing the total picture of investments. Further studies could focus on SRI and its benefits, both economic and social, to raise the value of CSR in the eyes of the investors. Another interesting topic is, whether a larger ownership base and stakeholder involvement in decision making have a positive impact on CSR or not, if the larger inclusion diminishes the effectiveness of CSR, or gives more benefits anyhow.
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