Ministry of Foreign Affairs of the Netherlands

IOB Study

Corporate Social Responsibility: the role of public policy

A systematic literature review



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A systematic literature review of the effects of government supported interventions on the corporate social responsibility (CSR) behaviour of enterprises in developing countries

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Preface

The United Nations Conference on Environment and Development (UNCED) held in Rio de Janeiro in 1992 gave fresh impetus to the global debate on sustainable development. Agenda 21, which was adopted at the conference, paid scant attention to the role of businesses in this area. Yet, ten years later at the UN World Summit on Sustainable Development (WSSD) celebrated in 2002 in Johannesburg, the private sector was given a key role in the declaration on sustainable development. Ever since, corporate social responsibility occupies an increasingly prominent place on the policy development agenda aimed at creating a sustainable global society.

Corporate social responsibility (CSR) focuses on creating social and environmental value in addition to economic performance, commonly denominated as the people, planet and profit (or Triple P) dimensions. Businesses themselves decide to what extent they are willing to assume responsibility for developmental processes taking place within and beyond the company walls. Public authorities are increasingly supporting companies that choose to do so.

The Netherlands was an early proponent of CSR values in its private sector development policy for developing countries. In 2000, the Minister for Development Cooperation and the Minister for Foreign Trade submitted a joint letter to parliament regarding the role of private sector in reducing poverty.[1] In its policy at the time, the government trusted companies to guarantee that they were following the OECD Guidelines for Multinational Enterprises and observing the CSR Codes of Conduct contained in them. The government also stated that it would consider how CSR could feature more explicitly in the appraisal of grant applications for specific projects. In 2011, the Dutch government made compliance with the OECD guidelines a prerequisite for cooperation and allocation of development funds.[2]

It is now an immanent question to find out what have been the outcomes and results of these Dutch government's efforts to influence the way companies approach CSR in developing countries. This issue is explored in a systematic manner in this review commissioned by the Policy and Operations Evaluation Department (IOB) of the Ministry of Foreign Affairs. The review analyzes the effectiveness of public policy support measures and incentives for enhancing or supporting CSR objectives into private sector development programs in developing countries. Therefore, different pathways for generating CSR behaviour are explored that could yield possible implications in fields like improved labour practices, human rights, fair operating practices, environment and community involvement.

1 'In Business against Poverty', Parliamentary Papers, House of Representatives, 2000-2001 session, 27 467, no. 1.

2 Letter of 4 November 2011 from the Minister for European Affairs and International Cooperation to the House of Representatives on 'Development through Sustainable Enterprise', Parliamentary Papers, House of Representatives, 2011-2012 session, 32 605, no. 56)

Since no overarching evaluations of specific Dutch policy instruments are available, we decided to focus this systematic literature review on the effects of government interventions on CSR behaviour of enterprises in developing countries, as documented in the international literature. The aim of the review is to provide policymakers with the information required to determine – on the basis of evidence-oriented research – whether the instruments currently being used are likely to generate the desired results and/or whether changes need to be made.

The systematic review has been prepared by a research team from LEI – Wageningen UR composed by Verina Ingram (Team Leader), Karin de Grip, Marieke de Ruyter de Wildt, Giel Ton, Marieke Douma, Koen Boone and Hans van Hoeven. Guidance has been provided by a reference group composed by Rob van Tulder (Erasmus University), Robert-Jan Scheer, Lex van der Burg and Thijs Woudstra (Ministry of Foreign Affairs) and Renko Campen (independent consultant). Internal supervision and quality assurance has been provided by Max Timmerman, Jiska Gietema and Ferko Bodnar of IOB.

The Policy and Operations Evaluation department (IOB) sincerely expects that this publication will encourage the reflections and debates on the options and opportunities for supporting CSR behaviour in developing countries.

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Acronyms and abbreviations

This document is written in English. However, to aid its use and understanding, common terms and abbreviations in Dutch.

English		Dutch	
BAO	Public Contract Procurement Procedures Decree	BAO	Besluit Aanbestedingsregels voor Overheidsopdrachten
BASS	Special Sectors Tendering Decree	BASS	Besluit Aanbestedingen Speciale Sectoren
BUZA	Ministry for Foreign Affairs	BUZA	Ministerie van Buitenlandse Zaken
CBI	Centre for the Promotion of Imports from developing countries	CBI	Centrum tot Bevordering van de Import uit ontwikkelingslanden
CSR	Corporate social responsibility	MVO	Maatschappelijk verantwoord ondernemen
DASB	Dutch Accounting Standards Board	RvJ	Raad van de Jaarverslaggeving
DCED	Donor Committee for Enterprise Development		
DGIS	Directorate-General for International Corperation	DGIS	Directoraat-Generaal Internationale Samenwerking
EL&I	Ministry Economic Affairs, Agriculture and Innovation	EL&I	Ministerie van Economische Zaken, landbouw en innovatie
EZ	Ministry Economic Affairs	EZ	Ministerie van Economische Zaken
GRI	Global Reporting Initiative		Richtlijnen voor duurzaamheidsverslaggeving
I&E	Infrastructure and Environment	I&M	Infrastructuur en Milieu
IOB	Policy and Operations Evaluation Department	IOB	Inspectie Ontwikkelingssamenwerking en Beleidsevaluatie
ISO	International Organization for Standardization		
ISO 26000	International Organization for Standardization Guidelines for Social Responsibility		
LEI	Agricultural Economics Institute	LEI	Landbouw Economische Instituut
LNV	Ministry and Agriculture, Nature and Fisheries	LNV	Ministerie van Landbouw, Natuur en Visserij
NCP	National Contact Point	NCP	Nationaal Contact Punt

OECD	Organisation for Economic Co-operation and Development	OESO	Organisatie voor Economische Samenwerking en Ontwikkeling
PSD	Private sector development	PSO	Private sector ontwikkeling
SA8000	Social Accountability 8000 standard developed by Social Accountability International (SAI) based on international human rights norms.		
SER	Social Economic Council	SER	Sociaal-Economische Raad
SZW	Ministry of Social Affairs and Employment	SZW	Ministerie Sociale Zaken en Werkgelegenheid
UN Global Compact	Platform and 10 principles for companies regarding human rights, labour, the environment and anti-corruption with universally consensus derived from international conventions and declarations		
UNCED	United Nations Conference on Environment and Development		
UNDP	United National Development Organisation		
VROM	Ministry of Housing, Spatial Planning and the Environment	VROM	Ministerie van Volkshuisvesting, Ruimtelijke Ordening en Milieubeheer
WSSD	World Summit on Sustainable Development		
WUR	Wageningen University and Research Centres		

Executive summary

Enhancing Corporate Social Responsibility (CSR) has become an integral part of public policies for private sector development within the framework of international development cooperation. CSR is considered as a deliberate choice of enterprises to achieve the three dimensions of growth (people, profit and planet) and maintaining relations with various shareholders on the basis of transparency and dialogue. CSR thus includes all activities where companies take responsibility for the whole of their value chain and consider effects on social, ecological and economic parameters in dialogue with their stakeholders. This review focuses on CSR behaviour that is explicitly induced, supported or facilitated by public sector policies.

Based on the OECD Guidelines for Multinational Enterprises (2011), the UN Guiding Principles on Business and Human Rights 'Protect, Respect and Remedy" proposed by UN Special Representative John Ruggie (2012) and the ISO 26000 Guidance on Social Responsibility (2010) the following components of responsible corporate conduct are commonly outlined: labour practices and employment relations, human rights, fair operating practices (combat of bribery and corruption), environmental care, consumer interests, community involvement and organizational governance (including information disclosure). Much CSR behaviour is driven by business practices and triggered by motives of innovation and product/market development rather than by government policies. CSR behaviour by private companies can, however, be encouraged, supported or enforced through different types of policy activities, ranging from practical guidelines and partnership arrangements to procurement rules and legal frameworks. Attention is focussed on those incentives that foster voluntary activities that go beyond compliance with regulations. Distinction is therefore made between four types of CSR policies:

(1) *endorsing* policies that provide political support to CSR efforts (e.g. endorsement of CSR labels, publication of best practices, support to civil society transparency initiatives, etc.);

(2) *partnering* of public and private CSR efforts (e.g. public-private partnerships, stakeholder dialogues, sector-wide agreements and conventions, etc.);

(3) *facilitating* measures to enable CSR efforts (e.g. awareness raising campaigns, incentives, subsidies, tax rebates, procurement policies, capacity building and dissemination, etc.);

(4) *mandating* frameworks to enforce and guide CSR activities (e.g. legislation, regulation and inspection, legal or fiscal penalties, fiscal and financial guidelines; safety standards, etc.).

The effectiveness of different approaches for supporting CSR is still scarcely documented and not always well understood. Therefore, the Policy and Operations Evaluation department (IOB) of the Dutch Ministry of Foreign Affairs commissioned this systematic literature review with the objective to assess the available evidence on policy-enhanced CSR behaviour by private companies in developing countries. This careful review of the evidence regarding the before-mentioned impact pathways and identifies how specific types of policy interventions generate substantive changes in private sector CSR behaviour.

The main conclusions from this review are the following ones.

1. *The empirical evidence regarding policy-induced CSR behaviour in developing countries is still scarce and limited, also due to the long time frame required to generate outcomes.*

From a total of 3,076 titles and abstracts that refer to CSR, only 45 publications qualified as presenting evidence on CSR behaviour in developing countries; of these, 26 studies provided information on the policy incentives applied to enhance CSR behaviour and 8 studies specifically mention Dutch policies. Just under half of the studies (49%) were peer-reviewed.

The main reason for the limited availability of CSR impact studies appears related to the relatively long time-frame required for generating outcomes. Most selected studies report on medium-term (3-5 years) and long-term (> 5 years) results. Many specific CSR policies started from 2007 onwards and companies need at least several years to implement changes before these are manifested at outcome or impact level. The influence of supranational conventions and standards (like UN Compact, GRI and ISO26000) is not yet apparent as the time scale for their implementation and adoption is still too recent.

2. *Company CSR behaviour is triggered by multiple internal and external factors and therefore the effect of policy incentives is difficult to disentangle. Governments play a key role in mediating between conflicting corporate and development agendas.*

The vast majority of companies' CSR initiatives were driven by internal business practices, particularly in sectors where sector-wide initiatives are common (energy, manufacturing, agriculture). Corporate philanthropy was the second most commonly mentioned driver behind CSR behaviour. Government policies were found to be particularly important in facilitating 'beyond-compliance' behaviour. Governments play a key role in mediating between sometimes conflicting corporate and development agendas, explicitly spelling out priorities for developmental impact and providing guidance on how to reach CSR goals.

3. *Government policies towards CSR make almost equal use of all 4 intervention pathways: endorsing, partnering, facilitating and mandating. Most positive impacts are documented for facilitating and partnering policies. Negative or mixed results were most reported for mandating and endorsing policies.*

Although none of the studies document the complete impact pathways (from policy to CSR behaviour to impact), the 26 studies with policy information enable to appreciate the associated effects. Several studies refer to multiple pathways. Positive results were more commonly reported than negative ones. Positive results were reported for all intervention pathways: endorsing (4 out of 8 studies), partnering (5 out of 8), facilitating (8 out of 9) and mandating (5 out of 10). On the other hand, negative or mixed results were apparent in relation to endorsing (4 out of 8), partnering (3 out of 8), facilitating (1 out of 9) and mandating (5 out of 10). Studies focusing on Dutch policy interventions (N=8) documented a number of positive effects.

Different types of policies appear to reinforce each other, i.e. mandatory policies acting as a 'stick' to set boundaries and make standards explicit, whereas facilitating, endorsing or partnering have been used as 'carrots' to enhance CSR implementation. While different types of policy interventions contribute to influence company behaviour, civil society, research agencies, local government and community organizations also play an important role in achieving outcomes and generating impact on poverty alleviation.

4. *The majority of documented CSR behaviour is from the industry and trade sectors (energy, mining, textiles and crafts), followed by agriculture (good agricultural practices, fair trade) and manufacturing (consumer electronics). Impact reporting is dominated by large multinational firms operating in or sourcing from developing countries.*

Industry and trade sectors with a history of media coverage, intensive academic discussions and societal debates on CSR tend to dominate those in which the reported effects of CSR behaviour occur. Most frequently mentioned are studies concerning companies in the oil, consumer retail products and agriculture. Nearly half of the literature addresses the performance of large multinational firms that are either operating in or sourcing inputs from developing countries. Five studies report on small and medium scale enterprises located in developing countries. CSR behaviour is gradually becoming more common among all types of enterprises and expanding from its origin in Western economies towards enterprises in emerging economies (China, Brazil, India, South Africa) and finally to enterprises located in developing countries.

5. *Most CSR studies refer to countries with low and medium development levels, distributed across all continents. More than half of the studies report CSR effects at multiple levels, most commonly at company, sector and local/regional community level. Impacts at household or individual level are scarcely documented.*

The CSR studies reported on impacts in both low and in middle-income countries. Some countries for which CSR interventions are reported appear in several studies. The list of most frequently analysed cases is dominated by Asian countries: China (8). Bangladesh (5), Nigeria (5), India (4) and Indonesia (4). Fewer studies mention CSR activities in fragile states, post-conflict societies and countries with challenging business environments.

Regarding the level of CSR behaviour, most activities are targeted to various - often interlinked - levels. Frequently occurring combinations include both the company and the sector level as well as local communities. Most effects are registered at company level (87%), followed by the community level (47%) and the sector or chain level (44%) . Far less evidence is available about national macro effects (20%) and micro effects at household (16%) or individual (2%) level.

6. *Many different indicators are used for assessing CSR impact, but lack of standardization makes comparison difficult. Most frequently used indicators refer to labour relations (24%), environment (16%), community involvement (11%) and human rights (9%).*

The reviewed CSR studies recorded 91 different indicators of CSR effects. The majority of the studies (71%) included at least one indicator. Very few indicators were standard measures and this lack of standardization makes comparison very difficult. More than half of the indicators (55 out of 91 = 60%) refer to labour standards and human rights. Standardized indicators are notably fewer for the areas of the environment, fair operating practices, organizational governance and community involvement, despite the wide range of indicators available on these issues.

7. *The impact of CSR behaviour on societal outcomes remains ambiguous, indicating both positive, negative and sometimes mixed effects.*

The majority (37 out of 45 = 82%) of the studies reviewed contained some information assessing the impact of CSR behaviour. Of these 37 studies, 20 studies (54%) provided data indicating positive impacts from corporate behaviour, 9 showed negative impacts (24%) and 8 studies (22%) registered both positive and negative impacts. It remains unclear, however, whether these results can be related to policy interventions. A substantial share of companies (44%) go beyond compliance with domestic or host country regulations. Studies with policy information report more positive impact, whereas studies without policy information offer balanced positive and negative results. The latter is in line with the results derived from some meta-studies on CSR behaviour.

8. *Main reported impact areas of CSR behaviour include - in order of importance - (i) labour practices, (ii) community development, (iii) environment, (iv) human rights, (v) consumer issues, (vi) fair operating practices and (vii) organizational governance. Most policy information is available for the first three areas.*

Whilst CSR behaviour appears to have generally positive impacts on social, economic and/or environmental indicators, one quarter (24%) of the studies indicated negative and 22% indicated both positive and negative effects in these areas.

Most positive, albeit highly diverging - and sometimes ceremonial - results are registered in the areas of labour practices (e.g. control on child labour, freedom of association, women employment, employee insurance) and environmental issues (e.g. pollution control, energy saving, certification, sustainable sourcing). More ambiguous effects where objectives are not fully met or unequally enforced were registered in the areas of community involvement and development (health, education, youth, participation) and fair operating practices (high certification costs, etc.).

9. *The sustainability of CSR impact is largely unknown, since few studies devote attention to long-term prospects. Indirect effects of CSR behaviour at local and sector level are likely to occur but scarcely documented.*

Few studies paid serious attention to the sustainability of CSR results in the long run. Sustainability appraisal is largely based on static projections of activities and lacks attention for more dynamic effects at sector or community level. The analysis of the long-run competitive advantage from CSR requires more analysis.

Indirect effects of CSR behaviour included initiatives leading to sector-wide standard setting, multiplication of good practices, community outreach or institutional upgrading. The reviewed literature contained sparse evidence on these indirect effects, although these were reported as occurring in the areas of labour practices and community development.

10. *Little meaningful data was found concerning investments in and cost-effectiveness of CSR. Anecdotal evidence suggests that CSR generates benefits in terms of access to finance, stakeholder and consumer goodwill, and consumer acceptance.*

Only 9 studies included some information on the costs of corporate CSR programs or the costs of government interventions, and anecdotal evidence of positive cost-benefit was provided in 13 studies. However, qualitative statements were hardly ever supported with quantitative evidence. Business cases for responsible behaviour through environmentally friendly production processes that could decrease costs and increase efficiency were scarcely documented. Four studies point to trade-offs and potential negative cost-benefit ratio. When counterfactual reasoning was included, savings in transaction costs resulting from CSR stakeholder cooperation were indicated.

1

Background

Corporate social responsibility (CSR) goes above and beyond compliance and is defined as the process through which a company takes responsibility for the whole of its value chain and its effects on social, ecological and economical parameters, in dialogue with stakeholders. CSR has moved from the margins to the mainstream of business over the last three decades, shown by a strong growth in CSR reporting between 2005 and 2011. Almost all (97%) FTSE 100 companies reported on CSR in their 2011 annual reports and over half (56%) of these integrated CSR into their business strategies[3]. CSR can now be understood to be a global concern of strategic importance for policymakers and companies alike.

Corporate leaders have called upon governments to recognize their CSR achievements and improve the level playing field (Knudsen 2012). Governments worldwide have encouraged, supported and sometimes enforced CSR behaviour of companies operating both at home and abroad. This support has drawn on multiple rationales, such as competitiveness, deregulation or aid, and include a plurality of interventions. For example, legal frameworks have been enacted to set standards. Skills, tools and best practices have been developed to enable companies to deliver on CSR. Governments have increased responsible procurement. CSR innovations have been praised and encouraged. Some governments have even mandated CSR behaviours (Fox et al. 2002). CSR is no longer the sole domain of business. The distinction between publicly and privately initiated behaviour has become increasingly ambiguous. An increasing number of government interventions have been labelled CSR policy and report on different impact indicators, from household income to CO_2 emissions. Despite this increase, it remains unclear how effective CSR policies have been in generating positive impacts on people, planet and profit. Even less evidence of CSR impacts is available for developing countries, where socially responsible behaviour is most necessary and challenging.

While CSR is occasionally mentioned in assessments of Private Sector Development (PSD), evaluations of the specific effects of Dutch CSR policy on poverty reduction are scarce. The Policy and Operations Evaluation Department (IOB, see Annex 2) of the Netherlands Ministry of Foreign Affairs (DGIS) therefore commissioned the Agricultural Economics Research Institute (LEI, see Annex 3) of Wageningen University and Research Centre (Wageningen UR) to conduct a systematic literature review of the evidence of CSR policy on developing countries. This study is part of the IOB's wider PSD policy review.

This systematic review assesses the evidence of policy enhanced CSR behaviour of companies and its impact on developing countries. It aims to inform policymaking and improve designs of development cooperation and PSD programmes in particular. Systematic reviews build on international efforts to improve access to systematic information and evidence regarding development effectiveness. By presenting evidence in an aggregated form, this method draws attention to specific sets of constraints and opportunities that need to be considered to generate impacts. This review presents the evidence found in 46 publications, which were systematically selected from a total of 3,659 references. The report highlights the conclusions that were drawn in these reports, based on specific policies in a particular

3 The Guardian, Thursday 29 September 2011.

area, sector and country and draws attention to successes that were the result of combined interventions these specific contexts.

Chapter two presents the research questions, definitions and key aspects of the methodology. Chapter three and four present the results from which conclusions are drawn in chapter five. The final chapter highlights key elements for further thinking and attention.

2

Methodology

This chapter presents the questions that guided the review, it explains what was included and what was not and explains the research method. It presents a framework to understand the variety of different types of Dutch CSR policies and impact pathways to effect company behaviours and consequently developing countries. These causal chains have set the search strategy for this review, are hence a key part of the methodology, but structure the remainder of this report.

2.1 Research questions

The objective of this study was to answer the following questions:

1) What are the effects (impacts, outcomes and cost-effectiveness, directly or indirectly) of government supported interventions on CSR behaviour of companies in developing countries?
2) What is known about the effects of CSR behaviour of companies, influenced by government supported interventions, on poverty reduction in developing countries?
3) What are the main gaps in evidence on the topic?

These questions are revised versions of the three questions of the Terms of Reference (Annex 4).

2.1 Scope

This review is configurative, explorative and aggregative. It is configurative because definitions were needed to clarify the objects of the review (Annex 8). It is explorative in nature because it needed to identify different types of government policies and the types of effects they generate through the CSR behaviour of firms in developing countries. Different types of policies were expected to produce different incentives and types of CRS behaviours, resulting in a range of different effects. The effect of policy interventions on the CSR behaviour of enterprises is presented as a typology based on evidence from a general literature review (figure 1). This review is aggregative as it summarises studies documenting the impact of similar types of policy interventions with similar types of impact measures. Conclusions are provided based on evidence in the literature which explains how government policies generate outcomes and how company behaviour impacts upon poverty reduction and sustainable development. Such an approach is known as a realist synthesis. Due to the demand for research into the impact of Dutch CSR policy, the review has grouped interventions and impacts based on typologies embedded in Dutch practice, but which are very relevant and applicable to CSR behaviour internationally. Both quantitative and qualitative empirical data relating to CSR have been considered. This study uses the principles of systematic reviewing to provide an overview of the current status of research and evidence on the subject

The review is based upon the premise that government supported interventions in the field of PSD, and specifically CSR, have effects (impacts and outcomes) which may be positive or negative, intended or unintended, direct or indirect, on the CSR behaviour of companies. The scope of this systematic review is limited to only government supported interventions

that directly concern company behaviour. The review does not include other types of government PSD support such as those directed at supporting an enabling environment. It does not cover multilateral, bilateral or government-to-government (local or national) interventions concerning CSR. It includes interventions of NGOs or civil society organisations effecting CSR behaviour of enterprises only when the literature refers to a link with government supported interventions. The scope is limited to CSR behaviour of enterprises, with the term enterprises including profit-making entities such as companies, corporations and businesses of all sizes and legal forms. The scope is limited to the time period from 2000, when Dutch policy first specifically mentioned CSR, to 2012. Geographically, it includes interventions and corporate behaviours in developing countries only. Poverty reduction is defined as the ability of developing countries to fight poverty independently. While there is worldwide agreement on poverty reduction as an overriding goal of development policy, different approaches remain to measuring poverty and human development, focusing variously on monetary measures, capabilities and capitals, social exclusion, participatory or self-determined measures and sustainability (Laderachi et al. 2003, Stiglitz et al 2009, UNDP 2007). This review thus took a broad view of poverty and development and used indicators mentioned in the reports studied.

2.3 Systematic review

A systematic review works from the assumption that insights can be gained when simultaneously considering the accumulation of evidence and findings from more than one study. Ideally, a systematic review covers a strictly defined 'treatment' of a comparable group of 'treated' objects or activities with clear indicators of outcome. This enables the weighing of evidence in so-called 'aggregative systematic reviews'. This practice is typical in medicine and education, where most systematic reviews are undertaken. The results from these were assessed, synthesised and enriched with information from a literature review. Information from a general review of literature on CSR was used to provide context, complement and balance the limited information available.

This systematic review has drawn on procedures of the Evidence for Policy and Practice Information and Co-ordinating Centre (the EPPI-Centre)[4]. The EPPI-Centre is part of the University of London and is specialised in producing and supporting systematic reviews. There are two core elements to the method: drawing impact pathways to define the core 'treatments' of CSR policy (how does it work) and the literature review to analyse the impact evidence (did it work). The research protocol (Ingram, Ton et al. 2012)[5] defines the specific challenges of this review, the conceptual and practical responses to these challenges, the search strategy and methods used for data management and the analysis. Information on the methodological caveats is found in Annex 1.

4 http://eppi.ioe.ac.uk/cms/

5 See http://psosamenwerken.files.wordpress.com/2012/09/protocol-csr-review-iob-09082012-4-final.pdf

2.3.1 Impact Pathways

Outcomes and impacts can be attained through different **impact pathways**. These are causal chains of effects. Pathways indicate how specific policy interventions are believed to cause impacts. Impact pathways guided the search strategy and search terms in this review and are presented in Figure 1. As explained in the protocol, these were drawn up by defining, characterising and grouping terms relating to CSR, policies, interventions, outputs, organisational behaviours, outcomes and impacts. The pathways were grounded in the Dutch context (see Annex 7 for an overview of Dutch CSR policies) but also capture international experiences.

Drawing on the work of van Tulder and van der Zwart (2006), **four types of policies** were identified: *endorsing, partnering, facilitating* and *mandating*. **Endorsing** policies refer to where political support; publicity and praise are given to CSR efforts, including endorsement (such as government adoption) of labelling; support for civil society initiatives and publishing of 'best practices'. **Partnering** includes policies which combine public and private and other resources; stakeholder engagement and dialogue; public-private partnerships, agreements and covenants. **Facilitating** denotes enabling legislation; strategic stakeholder dialogue; awareness raising; incentives, subsidies, tax rebates; procurement policies; capacity building; supporting the dissemination and uptake of labels and certificates; and self-governing agencies. **Mandating** covers 'command and control' type legislation, regulators and inspectors; legal and fiscal penalties; fiscal and financial guidelines and trade policies; public labels and safety standards; anti-trust rules; and generic policies for the supply of public sector services and goods. It also includes the checks and balances provided by governments – such as checks and inspections of CSR behaviour (i.e. CSR reports for listed or multinational companies).This typology is applicable to Dutch and international CSR policies and formed the basis of the impact pathways. Policies lead to **interventions** (on macro, meso or micro level) that aim to have a positive societal impact. Interventions result in **outputs.** Outputs are tangible actions, reports and/or products (eg: events). A CSR output is located in a company but influenced by interventions. Outputs result in the **behavioural change** of a company (products, systems, processes and relationships) manifested at different temporal and spatial scales. CSR behaviour is hence controlled by the company and is labelled for areas of reputation, financial performance, communication, policies and pricing. CSR behaviour leads to **outcomes**. An outcome is a shorter-term effect, also known as intermediate or immediate effect - caused by interventions and company behaviour. Examples of outcomes are shown in Figure 1. Outcomes can occur concurrently, and at many different levels, such as on a national macro-economic level, an ecosystem or landscape, sector, firm, community, household and individual. The outcomes have been grouped into four categories using a characterisation of the type of CSR approaches and outcomes (Tulder and da Rosa 2011). Inactive refers to types of outcomes where the intervention focus is on corporate *self*-responsibility; reactive where the focus is on corporate social *responsiveness;* active where outcomes are the result of corporate socially *responsible* interventions; and proactive indicates the types of outcomes from a partnership-based approach to corporate *societal* responsibility. Outcomes can be influenced by contextual factors, such as cultural, political and the business operating environment. The ultimate effect of CSR policies and outcomes are **impacts.**

Despite claims about the effects of CSR, there was surprisingly little information in the literature about outcomes and impacts. In developing countries the role of CSR in social and economic development was largely unsubstantiated. Impact areas which were identified include employment creation, fair prices, the creation of SMEs and enterprises, increasing food security, peace, security and human development (Blowfield 2007; OECD Watch and Eurosif 2007). However, as noted by Blowfield, very little data has been presented on the consequences for specific groups. ISO 26000 provided a useful grouping of **seven impact areas**, which include the impact areas embraced by the UN Global Compact principles and the OECD Guidelines for multinational enterprises. They include labour and industrial relations practices, human rights, fair operating practices, environment, consumer issues, community involvement, and organisational governance. These seven impact areas were divided into four 'big picture impacts': social and environmental development, poverty alleviation[6], human rights, and improved natural, human and physical capital. These are impacts that take time to manifest and are influenced by other, external factors. It is difficult to attribute these types of impact directly to specific interventions. Key concepts to map impact, such as the term 'the poor' for example, have different meanings in different contexts and are portrayed differently in the literature of the various academic fields.

2.3.2 Review process

Based on the pathways in Figure 1, a search protocol was developed (Ingram et al. 2012). The protocol sets out the search terms and strategy, inclusion and exclusion criteria (contained in Annex 1), systematic coding and the method of analysis. A peer review of the protocol is common practice in systematic reviews. The protocol was first reviewed by a reference team of IOB and Dutch Ministry of Foreign Affairs staff, as well as and external, independent experts from academia and business on the 29th June 2012. A second review of the protocol was conducted by an independent CSR expert recommended by EPPI, Dr John Peloza[7], of the College of Business at Florida State University. All review comments were incorporated into the final version of the protocol.

The sources of literature included websites, digital libraries, bibliographic scientific databases, publically available databases and a call for information, shown in Annex 5. Using the search terms, a total of 3,659 references were found. The list of resulting publications was stored in an Endnote database and the EPPI database tool. After removing 583 duplicated studies, 3076 titles and abstracts of the selected publications were screened by the review team. Publications that did not meet the inclusion criteria were excluded. In case of doubt, the review team discussed and decided jointly. This resulted in 259 references eligible for full text screening. Of these, 46 could not be accessed, leaving a total of 213 publications This process is summarised in Figure 2.

6 Poverty reduction as a specific and ultimate impact of CRS behaviour is explicit in the Dutch Cabinet's 2008-2011 vision and in the 2000 Letter on Business against Poverty.

7 Dr Peloza was part of a team conducting a systematic review of CSR (Peloza and Shang 2011).

Figure 1 *Illustration of Dutch CSR impact pathways*

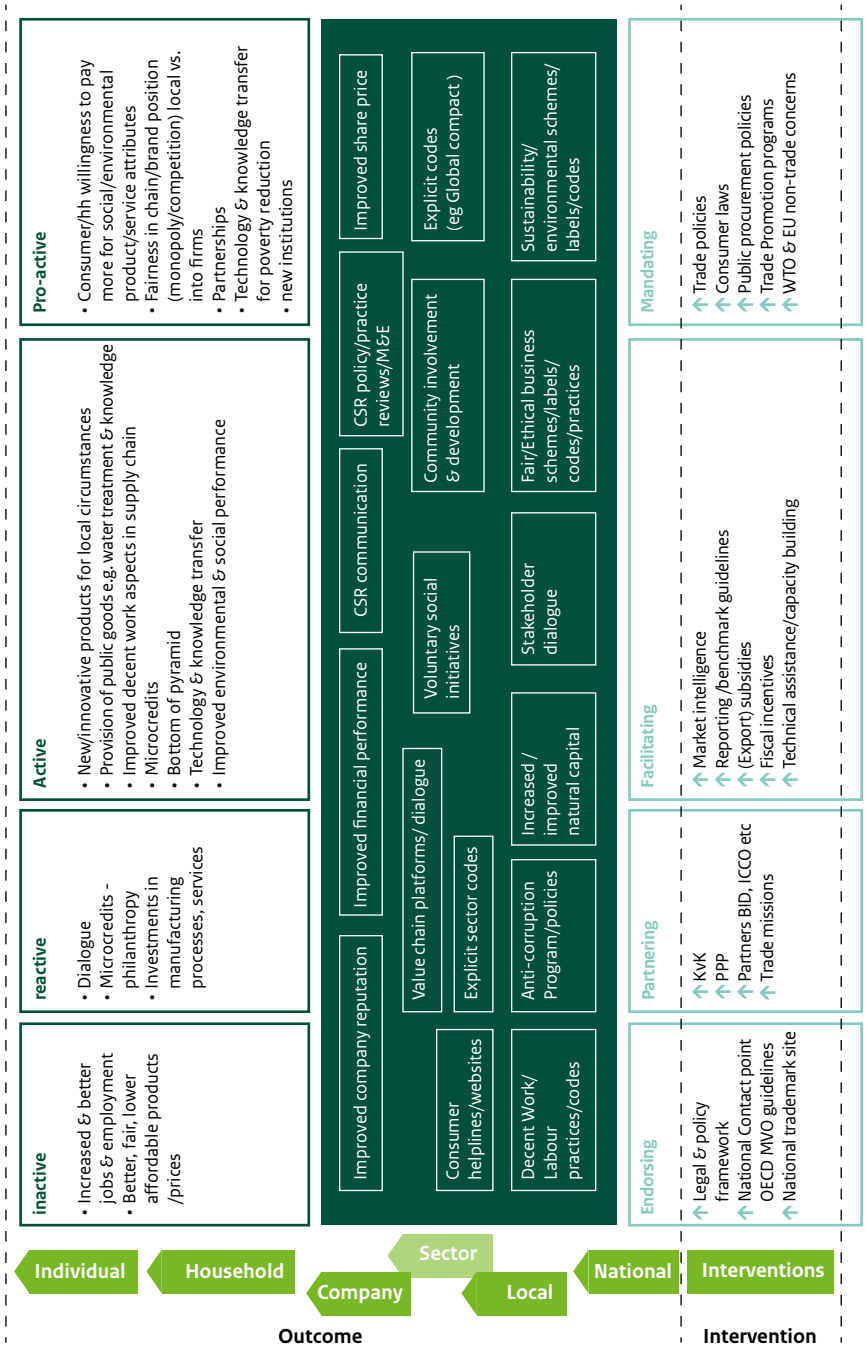
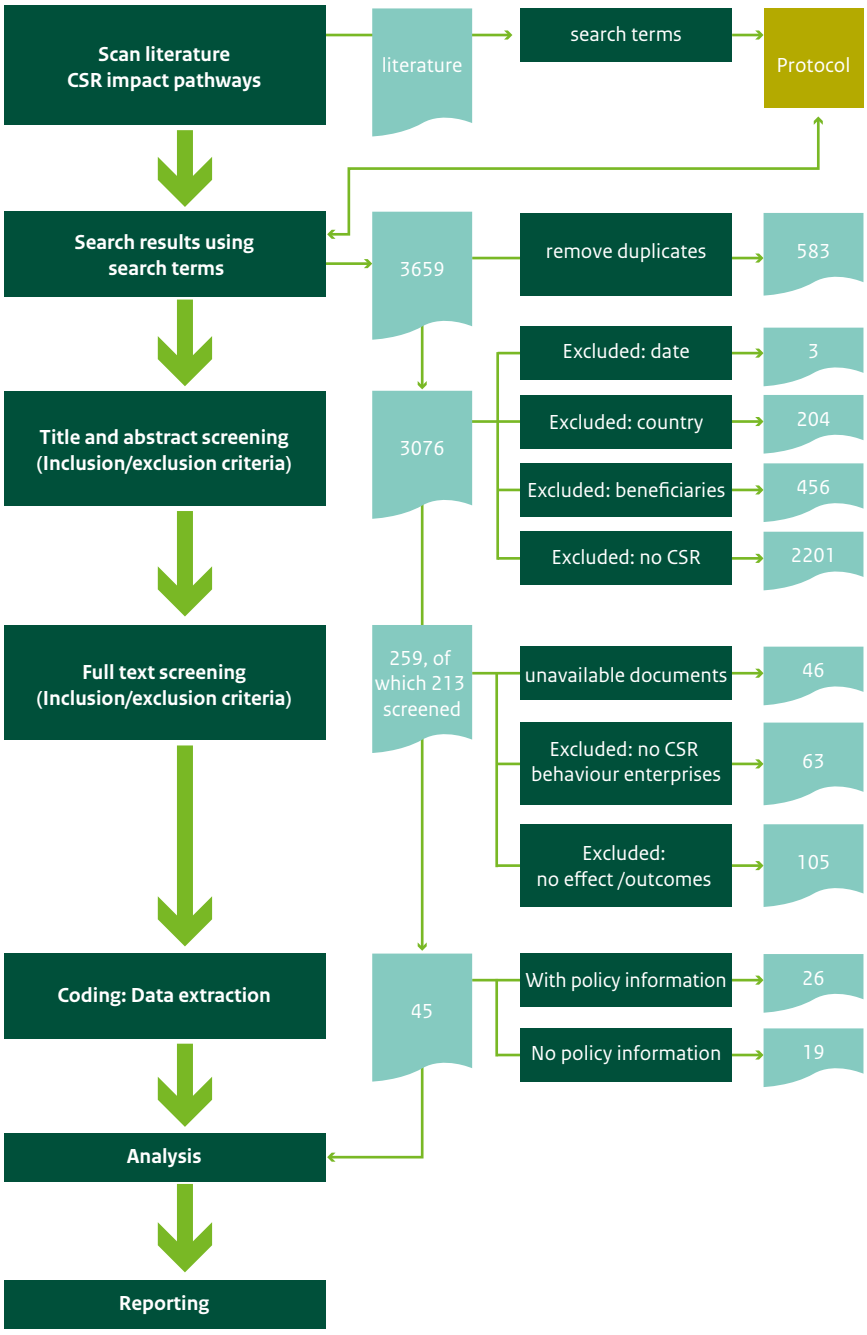


Figure 2 *Overview of search and review methods and results in numbers of publications*



Using a more refined set of inclusion and exclusion criteria, 45 references were eligible for a full text data review. Of these, 26 contained information on interventions, CSR behaviour and impact and 19 had information on CSR behaviour and impact but not on policy interventions. Since 40 studies was considered the minimum for a robust systematic review, the criteria were adapted. It was decided to include studies without information on policy interventions. The 45 eligible studies were then coded as 'with policy information' or 'without policy information' . The information contained in each publication was coded using terms drawn from the research questions (Annex 6) and analysed using the EPPI software. The results of this analysis are presented in this report. A third peer and quality review of the report was performed by two team LEI members.

3

Results

This and the next chapter present an overview of the key findings of the 45 reviewed publications. This chapter summarises the evidence for different causal levels of the impact pathways. First, it presents characteristics of the interventions, the policies and types of CSR behaviour – at the beginning of the impact pathways. It discusses drivers of CSR behaviour, timescales, sectors and special spread. Second, it describes the types of impact, at the end of impact pathways. It summarises the different impact areas, the sustainability of impacts, the indicators used to measure impacts and indirect impacts. Lastly, evidence provided on costs and benefits are discussed. The following chapter summarises the results per vertical pathway, for endorsing, partnering, facilitating and mandating policies.

As explained in chapter two, the evidence from the literature is separated into two core groups: those referring to policy information (26 publications) and those without (19 publications). Multiple coding of the aspects mentioned above was possible, hence the percentages provided in the tables can add up to over 100%.

3.1 Interventions

This section covers the types of corporate CSR interventions in developing countries and if relevant, the government policies which influenced them.

3.1.1 Policy characteristics

The main characteristics of the policies mentioned in the 26 studies are shown in Table 1. Eight studies included information about Dutch policy. For example, public-private partnerships (Drost et al. 2012, NCDO-Sustainalytics 2010), private sector development initiatives such as the Program for cooperation in emerging Markets (PSOM) and Private Sector Investment programme (PSI) (Gietema 2012a, Gietema 2012b, Triodos 2010), the Dutch CSR organisation (MVO Nederland) (Hanemaayer et al. 2010), the Sustainable Trade Initiative (IDH) (Braga et al. 2011) and support from organisations which have co-financing subsidies (MFS) such as SNV and ICCO (Kanji 2004) and the Dutch development bank, the FMO (Hussels 2012). Often only a mention of a policy or programme was made, with little detailed information provided about how the policy operated or triggered the intervention. The majority (47%) of studies mentioned CSR policies in other countries. This concerned mainly policies in developing countries and their national requirements regarding corporate operations, labour and environmental standards, for example in Nigeria (Akpan 2006, Boele et al. 2001), Chad (Cash 2012), Uganda, India and Tanzania (Babu 2010), Papua New Guinea (Imbun 2007), China (Lillywhite 2007), and Nepal (Biggs and Messerschmidt 2005). Studies occasionally referred to regulations supporting or requiring CSR from developed countries, such as public private partnerships in Germany (Acosta 1999), minimum levels of performance in the fields of health and safety, environmental impact and employment practices in the UK (Department for Business, Enterprise and Regulatory Reform 2009, Engineers against Poverty 2004), and European Union directives concerning for example, labour issues (Barkemeyer 2009), and mandatory requirements for CSR reporting by listed companies, for example in the UK and Indonesia (Clay 2005).

Table 1 Characteristics of policy interventions						
Policy characteristics	**With policy information (n=26)**	**% of total**	**Without policy information (n=19)**	**% of total**	**All publications (n = 45)**	**% of total***
Policy*						
Mentions Dutch policy	8	30	0	0	8	18
Mentions policy (other country)	18	70	1#	5	19	42
No mention of policy	0	0	13	69	13	29
Not clear	0	0	6	26	6	13
Type of policy characteristic*						
Endorsing	12	46	0	0	12	27
Partnering	10	38	0	0	10	22
Facilitating	13	50	2##	10	15	33
Mandating	12	46	0	0	12	27
Level of policy*						
Non-governmental	10	38	2	11	12	27
National legislation	21	81	0	0	21	47
Supra-national (e.g. EU, UN, OECD, ILO)	9	35	3##	18	12	27

 # This seems contradictory, but refers to Amadi et al. (2012) which states that the Nigerian government largely leaves it to Shell to develop its CSR strategy and standard in Nigeria, and that there is no clear policy of the Nigerian government to stimulate CSR.

These are the studies commended by SOMO; these studies do not mention explicit public policy, but SOMO is publicly subsidised and therefor coded as facilitating policy.

** Multiple coding possible. % indicates frequency coded/number of studies.For example, Kanji 2004 mentions policy in the Netherlands and Mozambique.*

3.1.2 Typology of CSR behaviour

Figure 3 shows the main types of CSR behaviour mentioned in the literature. From the total sample, the development of internal CSR policy in companies was most common. Examples include the transfer of internal CSR practices to suppliers in developing countries (Ciliberti, 2008), the provision of higher salaries and housing allowances to staff of a mining company (Lange, 2006), and the implementation of additional labour conditions such as a free meal, medical allowance and paid holidays (Nanzeen, 2004). It also included making products and production more environmentally sustainable and socially positive, such as the tea example in Kenya (Braga 2011). Internal CSR policies combine government support with civil society, research, development organisations and local communities.

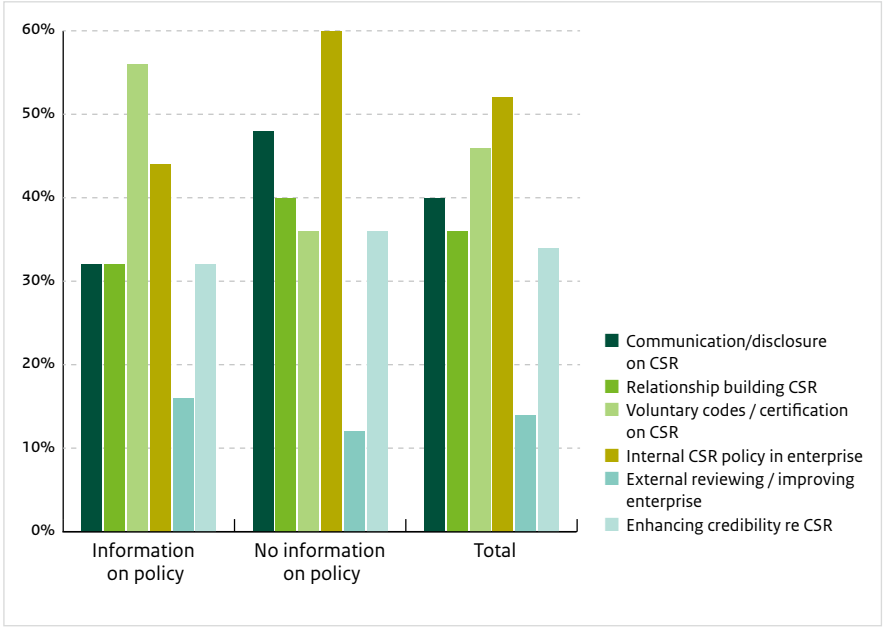
The second most common type of CSR behaviour was reporting on voluntary CSR codes and certification of CSR practices. For example, Shell established various codes and business principles, Sony adopted a group Code of Conduct which defines standards to emphasize

corporate governance, business ethics and compliance systems including human rights, safety products and services and environmental issues. Unilever had a global Code of Business Principles. ExxonMobil and Chevron both had CSR programmes. Monsanto has a smallholder programme. Corporate codes of conduct often refer to global principles, standards and guidelines such as the OECD guidelines for Multinational Enterprises, the UN Global Compact, the UN Declarations of Human Rights and ISO 9001 and ISO 14001 (Van Dijk, 2006, Ciliberti, 2008).

The third most common type of behaviour discussed in the literature was company communication and disclosure, which often included annual social reporting (Ciliberti, 2008). The fourth most common group of behaviour reported upon was relationship building. This referred to community development projects and activities, such as the establishment of health services, educational services and youth development initiatives (Amadi, 2012, Boele, 2001).

In the studies with policy information (n=26) the most reported behaviour concerned voluntary codes supported and endorsed by governments. These created a positive business context and helped set standards for company performance (Ciliberti et al. 2008, Barkemeyer 2009, OECD 2008). Policy interventions, alongside other initiatives, also supported external reviews and the promotion of CSR initiatives and behaviour, which was seen to stimulate best practice. This is illustrated by the ''best practices'' for fair trade, including certification, in the coffee chain from Nicaragua (Macdonald 2007).

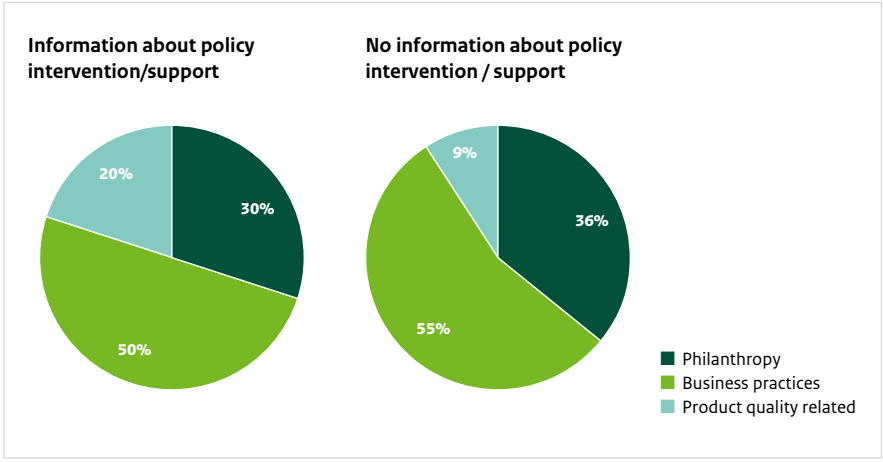
Figure 3 *Typology of CSR behaviours*



3.1.3 Drivers of CSR behaviour

CSR behaviours were classified as philanthropy, business practices and product-related practices (Peloza and Shang 2011). The main drivers of CSR behaviours, using these three categories, were identified by coding the corporate motivations and drivers indicated in the studies and shown in figure 4.

Figure 4 *Drivers of corporate CSR interventions*



Multiple coding possible. % indicates frequency coded/number of studies.

The most frequently mentioned type of behaviour was business practices, indicating that companies engage in CSR to improve and sustain their business. Sometimes this was termed creating goodwill and a 'licence to produce'. As Kapelus (2002) states:

> *'It was hoped that successful marketing of the CSR projects would help to encourage the government to revisit the issue of allowing mining operations in St. Lucia and to ensure RBM is well placed to take advantage. Investing in the community through CSR programmes is viewed as investing in the financial future of the company.'*

The CSR interventions were also a response to market developments and were a means to generate consumer awareness as well as respond to consumer demands. This is illustrated by the Starbucks example:

> *'While the emergence of the [CSR] programme was in part a response to pressure placed on Starbucks during the late 1990s by activists demanding the introduction of a supply chain code of conduct and increased Fair Trade purchases, the programme development was also driven by the strategic demands of Starbucks' chosen business model. This required the pursuit of two central goals: on the sourcing side, the establishment of sustainable supplies of high quality coffee to meet the company's rapidly growing demand; on the consumer side, the development of a systematic response to increasing consumer awareness and concern regarding both products 'origins' and social and environmental dimensions of production'* (MacDonald, 2007).

The focus on business practices impacting labour relations and working conditions of employees, and also suppliers, and on fair practices, has been driven by a range of types of business stakeholders, including international organisations, investors, trade unions, civil society organisations, consumers and social media putting growing pressure on corporations to act responsibility (Engineers for Poverty 2004, Steering Committee of the State-of-Knowledge Assessment of Standards and Certification 2012, Montgomery et al 2009, NCDO/Sustainalytics 2010). Similar groups of stakeholders have helped drive changes in corporate business practices that impact community involvement, development and disclosure (Braga et al 2011, Biggs and Messerschmidt 2005, ECCR 2010).

The second most frequent driver of CSR interventions is philanthropy. Werner (2009) calls this traditional CSR, where companies are "doing something good for the local communities''. A number of companies (Lange 2006, Engineers for Poverty 2004) believe that philanthropic actions such as grants, funds, local community and development projects help build comparatively good reputations in terms of corporate social responsibility, helping to create social and economic capital.

These three drivers for CSR behaviour, with each referring to different sets of interventions, result in multi-level and multi-actor pathways to impact. This makes causality and attribution notoriously complex and difficult to disentangle (Oldsman and Hallberg 2004; Hasan, Mitra et al. 2006).

3.1.4 Timescale of CSR behaviour

Table 2 illustrates the timescales of the duration of CSR behaviour. This information was available in only two-thirds of all studies. Most studies reported on medium to long term CSR behaviour, with no significant difference between the two groups of literature.

Table 2 Timescale of CSR behaviours

Timescale	With policy information (n=26)	%	Without policy information (n=19)	%	All publications (n=45)	Total %
Short term (1-2 yrs)	4	15	0	0	4	9
Medium term (3-5 yrs)	7	27	4	21	11	24
Long term (> 5 yrs)	10	39	8	42	18	40
Not clear	5	19	7	37	12	27

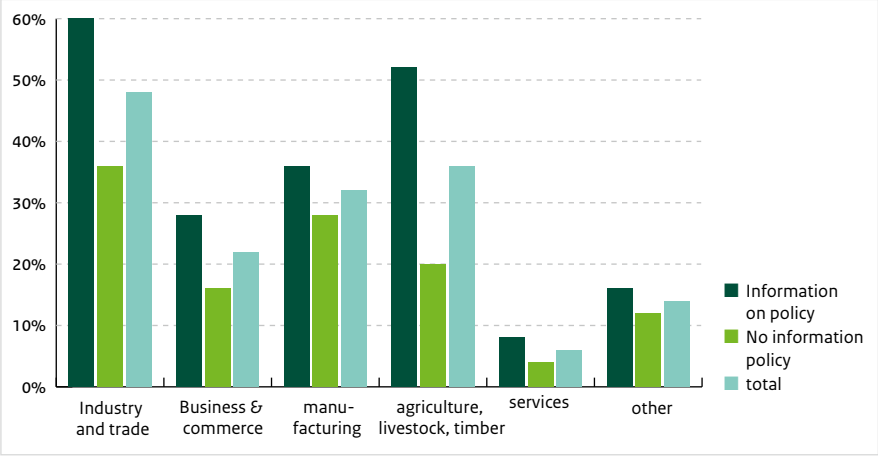
% indicates frequency coded/number of studies.

3.1.5 Sectors of CSR behaviour

Figure 5 shows that the majority of impacts reported occurred in industry and trade, with a predominance of specific sectors, particularly those with histories of media coverage and academic discussion on CSR. CSR interventions were reported upon by enterprises in the energy (oil), mining, textile and crafts sectors. The reporting of impacts was dominated by large, multinational firms operating or having a supply chain in developing countries. Five

studies reported on small and medium enterprises located in developing countries. This supports trends in the literature with instances of CSR behaviour becoming more common across all types of enterprises and from its origins in mainly Western, developed countries, to enterprises in developing countries such as China, Brazil, India and South Africa. The second largest sector where impacts were reported was the agricultural sector, with interventions including responsible production and value chain improvements, fair prices, fair trade and good agricultural practices. For manufacturing, CSR initiatives by consumer electronics manufacturers (such as Sony and Toshiba) were most common in the reports.-

Figure 5 *CSR interventions by sector*



Multiple coding possible. % indicates frequency coded/number of studies.

3.1.6 Level of CSR behaviour

The level at which CSR behaviour occurred and the subsequent impact was coded. The results are listed in Table 3. Over half of the studies reported on more than one level, most commonly company, sector and community. Unilever in Indonesia (Clay 2005, Braga et al. 2011), Shell in Africa (Boele 2011), JAPFA (Alif 2009) and mining companies in Papua New Guinea (Imbun 2007) and the studies of Babu (2010) and Bardy (2012) are a few examples. A few studies (16%) presented evidence at micro level (household or individual), such as the case study about the Monsanto Smallholder Programme, a package of agricultural extension support to smallholder farmers in selected developing countries implemented by the US-based transnational biotechnology, agri-chemicals and seeds company between 1999 and 2002, which provided examples of the experiences of individual farmers as well as summarising the impacts of the programme (Glover 2007). There were also few indicating macro level impact (20%), like the case of the petroleum sector in Chad (Cash 2012), the Dutch studies on the effects of organisations on a national level in Ethiopia and Bangladesh (Werner 2009, Gietema 2012), Lim and Tsutsui's (2011) cross-national analyses of institutional and political-economy effects of CSR, and the OECD (2008) report concerning CSR activities in China.

Table 3 Levels of impact

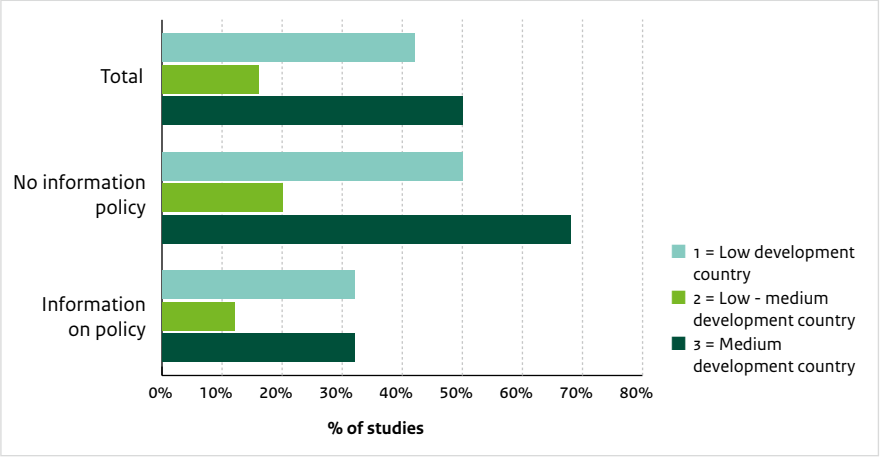
Impact level	With policy information (n=26)*	%	Without policy information (n=19)*s	%	All publicati-ons (n = 45)*	%
National level	8	31	1	5	9	20
Company level	22	85	17	89	39	87
Sector or chain level	16	62	4	21	20	44
Local community / regional	11	42	10	53	21	47
Household level	6	23	1	5	7	16
Beneficiaries individual level	1	4	0	0	1	2

**Multiple coding possible. % indicates frequency coded/number of studies.*

3.1.7 Location of CSR behaviour

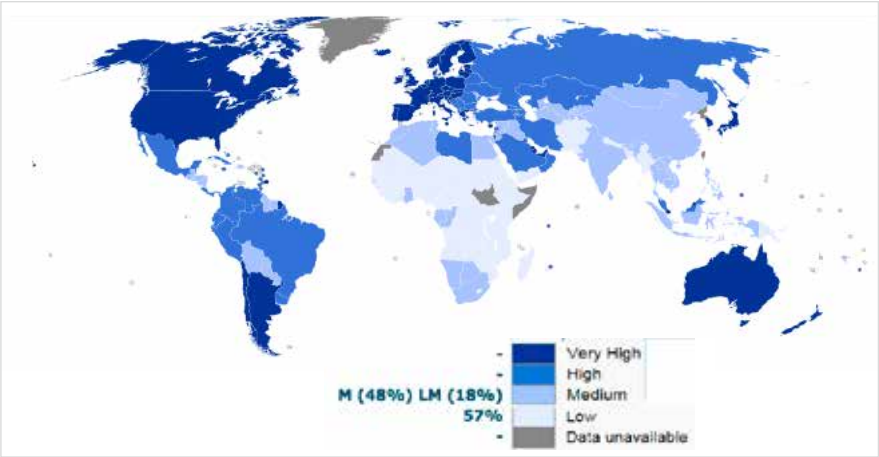
Figure 6 shows that the majority of CSR interventions took place in low and medium development countries, as defined by the United Nations Development Programme (United Nations Development Programme 2012). It also highlights that in the studies with policy information, most CSR interventions were in low and medium development countries. For the other group, more studies were located in low-medium and medium developing countries. This implies that CSR policies were focused on countries with lower levels of development. In the other literature group, Nigeria and Indonesia were most mentioned while the diversity of countries is greater in the other group. Figure 7 maps the CSR interventions geographically

Figure 6 *Location of CSR interventions and country development levels*



Multiple coding possible. % indicates frequency coded/number of studies.

Figure 7 *Global location of reported CSR interventions and behaviours*



Multiple coding possible. % indicates frequency coded/number of studies.

Studies on CSR globally, for example the Global Compact participating companies, highlight that the majority of CSR behaviour occurs in developed countries(83%) while only 17% occurs in developing countries. Of these, 66% were located in Europe, 7% in North America, 14% in Asia and 7% and 3.5% in South America and Africa respectively (Cetindmar and Husoy 2007).

A total of 30 countries, shown in Figure 8 were mentioned in the literature. Nearly half of the countries in which CSR interventions were reported upon were discussed in more than one study. The countries are distributed across all continents. Seven studies mentioned 'developing countries' in general. A number of studies highlighted the difficulty of implementing CSR activities in particular countries, such as fragile states (Chad), countries with conflict areas (Nigeria) and those with challenging business environments (Cameroon, Nigeria and Indonesia). The main challenges reported were balancing CSR practices, corporate philosophy, international expectations, the interaction with national regulatory and institutional frameworks, and the provision of services by a corporate entity which is commonly seen as the domain of governments.

Figure 8 *Location of CSR interventions (frequency)*

Bangladesh (5)	India (4)	Peru
Botswana	Mozambique	Philippines (3)
Brazil	Indonesia (4)	Rwanda
Burkina	Kenya (2)	South Africa (3)
Cameroon	Malawi	Tanzania (2)
Chad (2)	Mexico (3)	Thailand (3)
China (8)	Nepal	Uganda
Ethiopia	Nicaragua	Vietnam (2)
Ghana	Nigeria (5)	Peru
Guatemala	Papua New Guinea	Philippines (3)

3.2 Impact of interventions

The types of impacts of CSR interventions are presented and discussed.

3.2.1 Impact areas

Figure 9 shows the main areas of impact of CSR behaviour. The main impacts of government supported interventions on CSR behaviour in developing countries, in order of frequency, were:

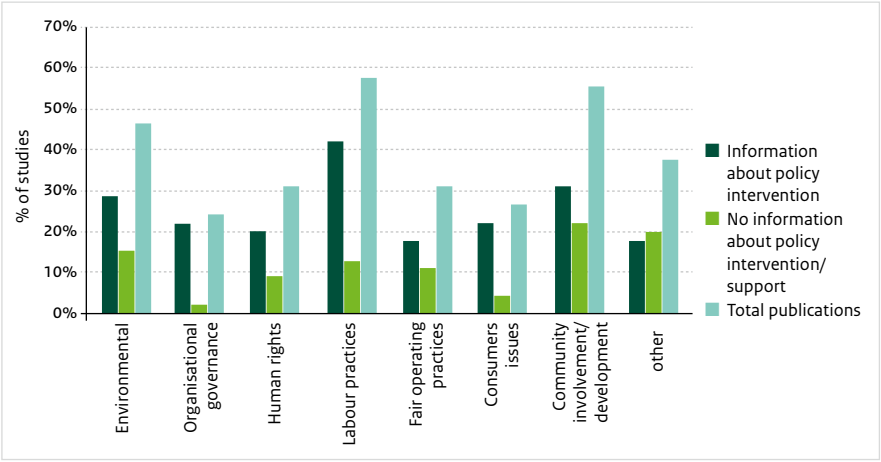
1. Labour practices
2. Community involvement and development
3. Environmental issues
4. Human rights
5. Consumer issues
6. Fair operating practices
7. Organisational governance

There are slight differences in the impact areas between studies with and without policy information. A quantification of these impacts was not possible, given the differences in how evidence of impacts was presented. A slightly different pattern of impacts was found in studies without policy information.

The key impacts reported in literature without policy information were:

1. Community involvement and development
2. Labour practices
3. Environmental issues and
4. Human rights practices

Figure 9 *Impact categories of CSR interventions*



Multiple coding possible. % indicates frequency coded/number of studies.

The category of labour practices covers higher standards (beyond compliance with national regulations) for employees (Clay, 2005), employment of women (Gietema 2012, Werner, 2009.), prohibition of child labour, freedom of collective association (Van Dijk, 2006), and the provision of bonuses and insurance programmes for employees (Werner, 2009). Impacts on community development includes, amongst others: Shell's community development and scholarship programmes (ECCR 2010), the provision of health care services, educational initiatives and youth development schemes (Amadi, 2012, Kapelus, 2002), providing smallholder farmers with packages of commercial technologies (Glover, 2007) and training programmes for commercialisation for women (Werner, 2009). For environmental impacts, reports included information on energy efficiency and the reduction of water use (Nestle Communications, 2009), emissions, environmental compliance and environmental reporting (Ahmed et al. 2012), good agricultural practices and biodiversity impacts (Braga et al. 2011) as well as using general headings such as 'environmental impacts' (Triodos 2010).

The highly divergent views on the extent to which impacts reported are actual are illustrated by the debates recounted in the Engineers for Poverty (2004: p3) report 'Corporate Social Responsibility as a Strategy for Poverty Reduction: Fact or Fiction?': "However, despite this apparent commitment to CSR, it is an approach that continues to be troubled by a number of searching questions. These include; the apparent over-proliferation of international initiatives that are at best only poorly coordinated; the absence of credible procedures for monitoring and verifying corporate compliance; the lack of participation by developing country governments and their people in developing CSR initiatives; confusion over the incentives that are required to encourage business to do more and the charge that CSR is likely to fail precisely because it is based on voluntary self-regulation rather than legislation." A third (15 studies) of all the publications reviewed present positive evidence to show that some companies go beyond compliance with substantial evidence provided of improvements in social, environmental, and economic practices resulting from CSR interventions (Acosta 2009, Alif and Artsanti 2009, Biggs and Messerschmidt 2005, Babu 2010, Braga 2011, Cliberti et al. 2008, Engineers for Poverty 2004, Glover 2007, Kanji 2004, Mellor 2005, NCDO Sustainalytics 2010, Steering Committee of the State-of-Knowledge Assessment of Standards and Certification 2012, Gietema 2012a, Gietema 2012b, Werner 2009). However, the negative impact of corporate behaviour and the extent, acceptability and sufficiency of actions by companies are criticized and questioned by nine (20%) of the studies reviewed. The criticisms focussed particularly on CSR impacts which were seen by some stakeholders as inadequate compensation for the impacts of corporate activities or products (Mackenzie and Collin 2008). Negative impacts resulting from corporate behaviour, despite CSR initiatives, were evidenced by examples from the mining, oil and gas, electronics and manufacturing sectors (Akpan 2006, Boele 2001, Cash 2012, ECCR 2010, Imbun 2012, Kapelus 2002, Lange 2006, Slack 2012, Somo 2010, Van Dijk 2006, 2007).

This 'mission impossible' (Slack 2012) was seen as a grey and normative area in which the extent of CSR impacts and responsibility for these impacts was debated in the literature reviewed and where operating standards were not enshrined (or not clearly defined) by the host or beneficiary countries' regulations. The publications reviewed indicate that highly divergent views on impacts occur even despite mandatory reporting and the existence of

corporate CSR policies. Lim and Tsutsui's (2011) cross-national time-series analyses show that global institutional pressure through non-governmental pathways and linkages encourages CSR adoption, but that this pressure leads to 'ceremonial commitment' (i.e. symbolic commitment and action) in developed countries and to 'substantive commitment' in developing countries. Lim and Tsutui also noted that in developed countries, liberal economic policies increase ceremonial commitment, suggesting a pattern of organized hypocrisy whereby corporations in developed countries make discursive commitments without subsequent action. In developing countries, short-term trade relations were found to exert a greater influence on corporate CSR behaviour than long-term investment transactions. The Engineers for Poverty (2004) report indicated that CSR has the potential to be an important tool for poverty reduction, but that it hasn't yet realised this, although the second generation of CSR activities are moving closer to this goal.

Examples of CSR interventions which led to positive **environmental impacts** include the implementation of certification in the tea sector in Kenya and Argentina, training of farmers in field schools, leading to fewer environmental impacts, due to better farming practices and avoiding rainforest deforestation. This was supported by a Netherlands public private partnership, the Sustainable Trade Initiative (IDH) (Braga et al. 2011). Negative impacts noted included Shell and SPDC oil and gas operations in the Niger Delta leading to pollution of air, land and water (ECCR 2010). The evaluation of MVO Netherlands (CSR Netherlands), a Dutch government supported national knowledge centre and network organisation for CSR, indicated that positive, indirect impacts of the support of this included activities that led to sustainable procurement – for example concerning energy saving, impacts on biodiversity by organising meetings and providing information on websites, more sustainable value chain policies and innovations leading to more sustainable practices, such as more sustainable logistics operations in the construction industry (Hanemaayer et al 2010).

Examples of positive impacts on **labour practices** include the introduction of Fair Trade standards by companies, corporate programs such as Starbucks' Cafe Practices Program and Oxfam's Coffee campaign, in which a coalition including Oxfam, Global Exchange and a range of socially responsible investment organisations and Proctor & Gamble and Kraft (two of the 'big four' roasters controlling conventional coffee supply chains), worked together, combined with wider campaigning activities around issues of labour rights and trade justice. These initiatives were shown to have contributed to the empowerment of marginalised workers and producers in the global coffee industry using examples from Nicaragua, to the extent that they promoted the acceptance of expanded responsibility for tackling disempowerment among decision makers in the global North; strengthen institutional capabilities necessary for these responsibilities to be effectively discharged and enabled marginalised groups to exercise some control over processes of institutional transformation. Although a specific government CSR policy was not noted, the role of the government in shaping institutional structures was noted. For example, setting standards for fair trade, such as worker's rights and working conditions in the global coffee industry in producing and consuming countries (Macdonald 2007). Negative impacts of corporate activities, despite having CSR programmes, on labour practices were noted by Clay (2005) concerning

Unilever in Indonesia. These include the need to ensure that the companies contractors observe legal requirements concerning the transfer of temporary employees to permanent employment contracts and responding to concerns raised by a female contract worker that illness or pregnancy could result in loss of employment. These cases illustrated how contracting out employment may reduce a company's ability to monitor the situation of contract workers or suppliers' employees, and thus result in gaps between corporate CSR policy and practice in respect of such workers. Because Unilever Indonesia is listed on the local stock exchange and its parent company, Unilever is listed in the Netherlands, it is legally obliged to publically disclosure information in both countries about CSR issues in its annual reports.

Examples of CSR interventions which led to positive **organisational governance** include the public-private partnerships with international development organizations, national government agencies and civil organizations in support of vegetable farmers in the Philippines. Farmer training costs were shared to improve the capacity of smallholder vegetable farmers to qualify as active participants in dynamic market arrangements. The new business and chain organisational model was developed in response to changes in the vegetable seed industry and was seen as part of the seed company's corporate social responsibility. Impacts included farmers with better skills, improved marketing capacities and better access to markets and higher incomes and well as increase reasonably priced fresh vegetable supply for consumers (Acosta 2009). In the handmade paper sector in Nepal fair trade codes of conduct were implemented by companies and supported by agreements built into membership of the sectors main business association, combined with a policy project. Impacts included increased employment, incomes, using labour intensive technology and reviving traditional cultures and skills. The role of government and international agencies was important in regulating employment practices, quality control, fair trade, and export (Biggs and Messerschmidt 2005).

Examples of CSR interventions which led to positive impacts on **human rights** were noted by the Steering Committee of the State-of-Knowledge Assessment of Standards (2012) reported that pressures from lenders and shareholder was a major driver for certification when shareholders had made resolutions on topics such as human rights, environmental issues, and labour practices which led companies to adopt certification as a CSR activity to address these types of resolutions. A number of certification standards such as the Roundtable on Sustainable Palm Oil (RSPO), explicitly address and set standards for human rights which are obligatory if a company wants to become certified. RSPO was reported in the study as having certified 29 growers, 135 palm oil mills, 144 companies and 283 facilities in the palm oil supply chain. RSPO is one of the schemes endorsed and facilitated indirectly by Netherlands policy, as it forms the cornerstone of Dutch public private partnerships in the palm oil sector as part of the Sustainable Trade Initiative (IDH). Negative impacts on human rights were noted due to Shells operations in the Niger Delta in Nigeria (Boele 2001). From Shell's point of view the Nigerian state failed to deliver development rights to the Ogoni people, arguing they went beyond what was necessary and delivered benefits to the Ogoni because of the failure of the government. However the company provided development projects, recognizing an obligation to the communities in in the area they which it

operated. The publication contends that despite CSR activities, Shell's failure to understand the impacts of their operations from a rights-based perspective, and their failure to read the Ogoni peoples demands created the conditions for their unsustainable developments in the area. There is no information about foreign government policy interventions in this article, although royal Dutch Shell is a publically listed company in the Netherlands and required to report on its CSR activities. It has reported on CSR and its progress on contributing to sustainable development in the form of 'people, plant, profit reports' since at least 1999. Despite CSR intiaitves, impacts on human rights can still be seen insufficient and negative, for example Rio Tinto's operations in the early 2000s in Brazil, Indonesia and South Africa (Kapelus 2002)

Examples of CSR interventions which led to positive impacts on **fair operating practices** were presented by Mellor and Moore (2005) in case studies of two organizations that have operate Corporate Social Responsibility schemes: Traidcraft, a Fair Trading organization and Shared Interest a financial cooperative that supports Fair Trade, both which seek to promote Fair Trade as an operating practice and solution to poverty and marginalization in developing countries. Traidcraft sees itself as a community of supporters, shareholders, customers, professionals and producers which are having an impact on poverty reduction by trading with hundreds of small craft producers and farmers in over 30 countries. Although no evidence was presented at the time of the study of impacts on poverty, the article refers to the indicator of increased demand for its services. Shared Interest also was reported to have presented a range of anecdotal evidence in support of its positive impact in in using fair operating practices to ''trade out of poverty'' and an increasing demand for its services. The OECD (2008) investment policy review of China reported of complaints that foreign companies had not observed fair labour standards in the operations of their Chinese suppliers, and that such criticism has become less strident as companies have intensified efforts to improve supplier conduct and have enforced compliance along their supply chain, particularly due to CSR initiatives and reporting, in co-ordination with local governments in China, as well as from NGOs involved in similar initiatives. Responsible Business Conduct (RBS) in enshrined in the latest version of Chinese company law. Drost et al (2012) present a case study about a public-private partnership pilot in Burkina Faso which helped female shea nut producers to link up with the cosmetic industry. Dutch policy support for CSR was through a public private partnership, a Burkina company and Dutch co-financing subsidy policy (MFS) organisations ICCO and SNV. Fair operating practices included improving prices, production capacity, the participation of women in chain and enabling access to an international buyer and market. However some impacts required further support – such as improving the position of female producer organisations in the face of growing demand and access to market information to ensure continued higher prices.

CSR interventions which led to positive impacts regarding **consumer issues** included the adoption of fair trade models (noted by Macdonald 2007, Mellor and Moore 2005 and the Steering Committee of the State-of-Knowledge Assessment of Standards 2012), with the success of such certification schemes being an indicator of "convince[ing] consumers to accept some responsibility for tackling this problem by purchasing Fair Trade products" (Macdonald 2007). Such schemes were seen as a direct response to consumers (among other

stakeholders) questioning the paradigms of companies and their operations, sometimes through boycotts, damage to brand and corporate good will and shareprices. NCDO/ Sustainalytics (2010) assessment of 20 companies activities in relating to meeting the MDGs showed how pro-poor consumers' needs are being met in India, with positive impacts. The example concerned a Dutch government public-private partnership known as SESA (Sustainable Energy Solutions for Africa) with Philips, which resulted in a mini solar lantern, developed in India, that meets the needs of rural consumers. From 2009 to 2010, it is estimated that more than 2,000 people benefited from this product.

Ahmed et al (2012) related CSR interventions of 152 companies listed on the Dhaka Stock Exchange in Bangladesh, which led to positive but statistically insignificant impacts regarding **community involvement and development.** These included improved relations with local communities and community organizations, charitable donations, philanthropy and social investments, and recognition and support for volunteer work by employees. Babu (2010) provided examples of the impacts of different social entrepreneurs in developing countries who had implemented technological, institutional and policy innovations to help the rural poor, such as a social policy entrepreneur who established foundations for bottom-up development and good governance in Indian villages. The study pointed out that "While such interventions make a difference in people's lives, their impact may not be sufficiently large to lift millions of poor people out of poverty and hunger". Kapelus (2002) noted how CSR activities by a subsidiary of mining company Rio Tinto in South Africa had ''undoubtedly contributed'' to impacts on education (assisting local schools, promoting, technical education, teacher training, promoting life skills), health care (providing rural clinics, a 24 hour clinic for employees, HIV/AIDS program), and community development (gardening and cooking clubs, support for small business and support for a Rural Development Centre). Despite injecting more funds into the area than the government, conflict between communities and the company over the adequacy of these initiatives and ability of the company to deal with them was expressed, although views were mixed with some community members expressing appreciation. Glover (2007) noted how the Monstanto small holder programme provided a package of agricultural extension support to smallholders in selected developing countries – with an impact that farmers who had been trained and adopted the new technologies first helped expand the effort by teaching others in their community. Ciliberti et al (2008) analysed practices adopted and difficulties experienced by small and medium-sized enterprises (SMEs) to transfer socially responsible behaviours to suppliers that operate in developing countries. Four of the five company CSR initiatives had no impact on communities, with one conducting charity projects with the local community.

Other examples of impacts noted in the literature were the development of corporate CSR codes, principles and policies, and on reporting and publishing this, disseminating it to corporate stakeholders. Barkemeyer (2009) noted a cluster of over a quarter of the 278 best practice examples, drawn from 416 descriptive case studies published by corporate members of the UN Global Compact, concerned organizational activities such as code and strategy formulation, the implementation of management systems or environmental (or sustainability) reporting. Similar reports of impacts were made by Cilberti et al (2008) and Macdonald

(2007). These could be seen as indirect or proxy outcomes rather than impact on poverty reduction or sustainable development.

Shown in Table 4, the majority (82%) of studies reviewed contained some information assessing the impact of CSR behaviour, using the 7 types of core impact areas. The results of the assessments presented in the literature reviewed differed widely in the depth in which impacts were reported, the indicators used and the level of detail of the corporate activities. Some of the impact was positive (Acosta 2009, Biggs and Messerschmidt 2005, Braga 2011) and some was negative (Bardy 2012, Cash 2012, Lillywhite 2007). A number of the studies contained examples of mixed results, using different indicators (Drost 2012, Hanemaayer 2010, Steering Committee of the State-of-Knowledge Assessment of Standards 2012, NCDO 2010, Triodos 2010), without any major trends being apparent.

The impact assessments indicated some anecdotal and concrete evidence on different impact areas, for example details on farm-level costs (Acosta 2009), the results of community projects implemented as part of CSR activities (Acosta 2009, Akpan 2006, Armadi 2012, Biggs and Messerschmidt 2005, Nestle 2009, NCDO 2010), corporate social performance (Ahmed 2012, Bardy et al. 2012, OECD 2008), employment (Cash 2012), wealth generation (Clay 2005, Drost 2012), environmental impacts (Braga 2011, Imbun 2007, Steering Committee of the State-of-Knowledge Assessment of Standards 2012, ECCR 2010, Triodos Facet 2010), workers' rights (Lillywhite 2007, Montgomery et al. 2009), employment (Werner 2009) and knowledge transfer (Hussels 2012).

Of the 37 studies containing impact assessment information, 20 (54%) contained data indicating positive impacts from corporate behaviour and 9 showing negative impacts of corporate behaviour (24%), with 8 studies (22%) indicating both positive and negative impacts from corporate behaviour. The links between government policy and negative behaviour was often not clear: i.e. if government interventions mitigated worse behaviour or impacts. Several studies however stressed the need for governments either in the home country of the enterprises or in the host country, to define acceptable corporate behaviours. This was particularly for countries with fragile governments, and/or difficult governance and business operating environments, and/or where CSR behaviours were not always clearly defined, for example in Nigeria, Papua New Guinea, China and Vietnam (Imbun 2007, Lillywhite 2007, Akpan 2006, ECCR 2010, ECD 2008,).

Table 4 Impact and sustainability

		With policy information* (n=26)		Without policy information* (n=19)		All publications * (n = 45)	
		Frequency	%	Frequency	%	Frequency	%
Sustainability Assessment	Yes	15	58	1	5	16	36
	No	9	35	10	53	19	42
Impact Assessment	No information	2	8	8	42	10	22%
	No: impact not clearly described	4	15	4	21	8	18
	Yes, impact noted, of which :	22	85	15	79	37	82
		N= 22		N=15		N= 37	
	Positive impact	13	60	7	47	20	54
	Negative impact	3	13	6	40	9	24
	Both positive and negative impacts	6	27	2	13	8	22

*% indicates frequency coded/number of studies. *Multiple coding possible.*

These findings are supported in the general literature reviewed by Gjølberg (2011), who revealed a corporate scepticism towards relying on CSR and voluntary approaches, combined with a very strong corporate preference for increased international regulation of social and environmental issues. Aaron (2010) highlights that CSR approaches in the oil fields of the Nigerian delta have failed to bring development, despite significant investments and activities, and that failures can be attributed to a combination of flawed approaches, processes and inadequate CSR packages, as well as the absentee role of the state. Knudsen (2011) uncovered that the degree of international economic interdependence and the quality of governance institutions in countries (i.e. the level of how domestic governance institutions are functioning) affect the likelihood of companies being delisted and willingness to comply with UN Global Compact requirements.

3.2.2 Sustainability of impact

The majority of studies did not contain any assessment of the sustainability of impacts of CSR behaviour, (42% and 22% indicating no information). One third of the studies did contain some information on the sustainability of impact. For example, Bardy et al. 2012 indicated that, at least in the short run, the business results of foreign investment and international business ventures which promote positive social and economic development in emerging nations were not deemed to be sufficiently robust for sustaining additional expenses on social improvement. Briggs and Messerchmidt (2005) reported that although they knew that the paper sector in Nepal had grown since the early 1980s, little was known about the social aspects and outcomes of that growth, nor whether the industry was sustainable from economic and environmental perspectives. They argued however that the industry has a good chance of being economically sustainable in the future, despite the fact that handmade products from Nepal are often more expensive than comparable products from other countries, and that Nepalese entrepreneurs have to compete on the basis of uniqueness, quality, and in keeping with stringent fair trade and socially responsible codes of conduct. Clay's (2005) study of Unilever in Indonesia indicated that sustainability impacts, for example of employment on poverty, are complex. They go beyond determining how many people are employed and at what levels. Although that is an important first step, such an impact assessment also requires ascertaining whether people, through their employment, are able to gain skills, build economic security, accumulate assets, and make sustainable improvements in their lives. Moreover, company behaviour is important not only for their direct employees, but also for those working in other businesses throughout their value chain, and for the positive or negative influence that companies may have on the employment situation broadly in the country.

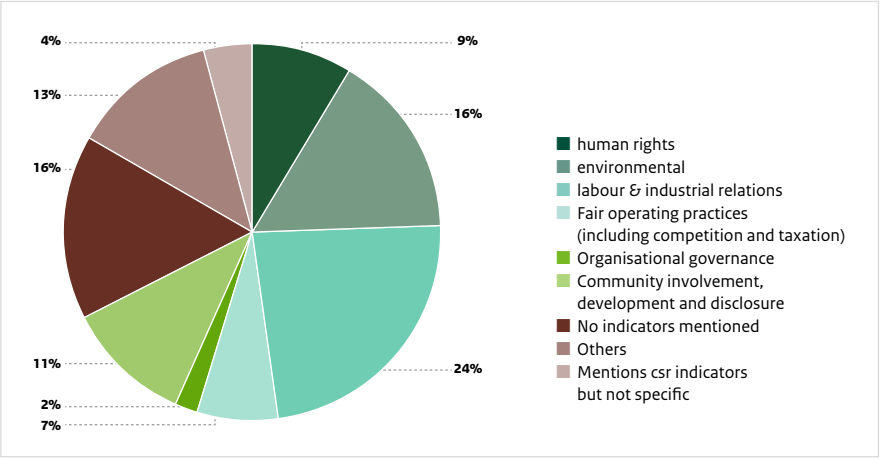
3.2.3 Indicators

The types of indicators to measure the impacts of CSR mentioned are shown in Figure 10. The most frequently mentioned (24%) indicators concern labour and industrial relations. These indicators draw heavily on the ILO standards (see for example Montgomery 2009 and Biggs and Messcherschmidt 2005). Indicators on environmental issues were the second most frequently reported on (16%) and ranged from the very general, i.e. '*no negative impact on the environment … and, where possible, positive environmental effects should be pursued*' (Triodos Facet, 2010) to the quite specific, the impact covered by standards such as the EU Eco Management and Audit Scheme (EMAS)(Department for Business, Enterprise and Regulatory Reform, 2009) for example. The environmental indicators also included indicators used in certification schemes (Steering Committee of the State-of-Knowledge Assessment of Standards and Certification, 2012), environmental compliance (Ahmed 2012), climate change performance and environmental performance indexes (Hanemaayer et al. 2010). Fair operating practices, such as those described by Drost (2012), reported on indicators such as prices and on women participating in the value chain. Mike (2012) reports on increases in income, profitability and premium prices.

A small proportion (16%) of the literature reviewed made no mention of indicators while 13% of indicators were classified as ''other'', referring to standards such as GRI but without detail on specific indicators. It is notable that indicators , concerning corporate governance,

education and health care which are common in development literature, such as the World Bank's World Development Indicators and the United Nations Development Programme's Human Development Indicators, were not found in the literature reviewed. In all, 11% of the indicators used were related to community involvement and development. Those used included the services provided by an enterprise to a community (Imbun, 2007).

Figure 10 *Types of impact indicators*



Multiple coding possible. % indicates frequency coded/number of studies.

Annex 8 summarises the 91 different indicators reported in the reviewed studies. The majority (71%) of publications reviewed included at least one impact indicator. For the studies which did not report on indicators, the impacts reported upon are very difficult to interpret and measure, which weakens the validity of these studies. The types of indicators used, the details provided and data on the results of the indicators also differed widely between the studies. These findings reveal a number of issues.

1. A wide range indicators are used to measure the impact of CSR behaviour. Very few indicators were standard measures (namely the GRI and SA8000 indicators). It is notable that 55 indicators, 60% of all indicators, relate to labour and human rights. Nonetheless, the GRI and SA8000 standards that cover these aspects were only mentioned three times.
2. The wide variety of indicators used makes it very difficult to compare studies and the results of CSR impacts. Thus it is hard to draw generic conclusions about CSR impacts.
3. Standardised indicators are absent in the literature reviewed concerning environmental issues, organisational governance, fair operating practice and community involvement. This is despite the wide range of indicators being available on these subjects.[8]

[8] See for example (Amaral 2002; Grosser and Moon 2005; Dreyer, Hauschild et al. 2006; Kaufmann, Kraay et al. 2007; Panayiotou, Aravossis et al. 2009; Petrini and Pozzebon 2009; Ibrahim Foundation 2010; World Bank 2010; Chen and Wongsurawat 2011; Dooley, Carlson et al. 2011; Focacci 2011; Eavani, Nazari et al. 2012).

3.2.4 Indirect impact

The literature reviewed contained sparse evidence of indirect impacts of CSR behaviour. Indirect impacts are those which are not a direct result of an activity or project intervention and are often produced away from or as a result of a complex pathway. They are sometimes referred to as second or third level impacts, or secondary impacts (European Commission, 1999). The mentions made of the indirect impact of CSR behaviours included the effect of initiatives acting as standard setters and examples of best practice in their sectors, chains and globally (Steering Committee of the State-of-Knowledge Assessment of Standards and Certification 2012, Barkemeyer 2009); of having multiplier and demonstration effects of initiatives (Glover 2007) – including by pushing their (global) standards down their supply chains (Clay 2005); of their 'positive deviant' behaviour stimulating innovations by creating different institutional arrangements (Nestle Communications 2009, Biggs and Messerschmidt 2005); of providing services which are normally the domain of governments – particularly in relation to community and social services (Cash 2012, Boele et al. 2001); of creating added value (capital) for CSR activities which then encourages institutional investors to take more into account long term investment decisions based on organisational and institutional sustainability (Ahmed et al. 2012) and of contributing to increases in public-private understanding through dialogues, partnerships and engagement both in the beneficiary and delivering countries (Gietema 2012, Gietema 2012, Engineers for Poverty 2004).

3.3 Cost and benefits

3.3.1 Returns of investment

Shown in Table 5, half of the studies did not include any information about the returns on investments in CSR programmes and interventions. Return on investments is a performance measure used to evaluate the efficiency of an investment or expenditure and can be used to compare the efficiency of different investments. Return is calculated as the benefit (return) of an investment divided by the cost of the investment; the result is expressed as a percentage or a ratio. The evidence presented in the studies reviewed on returns on investment was very weak, being qualitative, largely anecdotal and with few references or data supplied. A number of general studies on CSR studies however do show positive, weak causal evidence between CSR and financial performance (Nelling and Webb 2008, Callan and Thomas 2009), indicating that to demonstrate cost effectiveness and returns on investment, quantitative data is necessary, shown by the methodologies used in these studies (see Cochran and Wood 1984, McGuire et al. 1988, McWilliams and Siegel 2000, Callan and Thomas 2009). Mostly, only the costs of CSR programmes were mentioned (such as the cost of community programmes or the total value of a government support programme over a specified period – which included elements of CSR or specific sustainability aspects), and the output realised in terms of trainings, investments etc. This did not permit returns to be calculated. The figures mentioned vary widely in size, geographic scale, timescale, temporality and exchange rates (with few values index linked over time), making comparisons impossible. Roughly one third of the studies indicated positive returns on investment but few provided actual figures of returns. The actual return on investment was not described in terms of the

ultimate impact. One study for example, suggested initial returns on investment were low and negative, but improved in the long term:

> *'Commercial managers have told me recently how, when bidding for work in low and middle income countries, their high standards of social and environmental performance relative to some of their competitors imposes additional costs on them that are commercially disadvantageous. In such circumstances, good corporate behaviour is effectively being penalised and regulation could help raise standards, create a level playing field and reward companies that act responsibly.'* (Department for Business and Regulatory 2009).

Table 5 Return on investment and cost effectiveness

		With policy information (n=26)*		Without policy information (n=19)		All publications (n = 45)*	
		Frequency	%	Frequency	%	Frequency	%
Returns on investment Data provided	Positive returns	15	58	2	11	17	38
	Negative returns	4	15	0	0	4	9
	No data	8	31	17	89	25	56
Cost-effectiveness Data provided	Yes	12	46	1	5	13	29
	No	13	50	17	89	30	67
	Not clear	1	4	1	5	2	4

**Multiple coding possible. % indicates frequency coded/number of studies.*

3.3.2 Cost-effectiveness

Little evidence was provided in the literature about the cost-effectiveness of CSR interventions (Table 5). Cost effectiveness is one aspect of efficiency, which measures how economically resources (inputs) and the way they are applied are converted to direct results (Ministry of Foreign Affairs 2009). The concept of efficiency illustrates the relationship between the quantity and quality inputs and outputs, of which costs can be one of the most readily available measures. This is especially as assessing efficiency also requires comparison with alternative approaches, with which the same outputs can be achieved. The lack of alternatives or counterfactuals in the cases reviewed means that this was not possible.

Only nine studies included any information about the different costs and values of government interventions, and corporate CSR programmes and activities realised. When evidence of costs was presented, for example the two Dutch PSD evaluation studies (Gietema 2012), which provided an overview of expenditure on PSD programs for the period 2005-2010. Whilst these studies included some general assessments of the different projects and programmes (e.g. Dutch PSD programs such as PSOM and PSI) as being "quite efficient and effectiveness and relevance was good'', there was no specific assessment of cost-effectiveness of policies or CSR behaviour. Only one (Dutch policy evaluation) study presented comprehensive cost effectiveness data based on the organisational set-up, including staff and management and implementation costs, results of the EVD program and its quality

(Triodos 2010). It concluded that overhead costs had increased, leading to a decline in efficiency of the implementing agency, that no economies of scale had been achieved, and that the efficiency of the selection process of projects was efficient organisationally. Overall the program was judged as only partially efficient, considering cost price increases (Triodos 2010). Three other studies mentioned cost effectiveness – without providing quantitative details – of publically extolling CSR behaviour linking it to rising capital and status, improving share prices and company value (Lange and R. 2006) and an increase corporate legitimacy (Kapelus 2002; Lim and Tsutsui 2012).

Although evidence of positive cost benefits was mentioned in 13 studies, the data provided was very weak. A few studies explicitly concluded that CSR activities were cost-effective (Acosta, 2009, Clay, 2005, Drost, 2012), while others only imply cost-effectiveness (Cash, 2012, Hanemaayer, 2010). The data presented to support this were largely anecdotal, with no references, mostly as qualitative statements with no supporting evidence, few statistics and little quantitative data (Engineers against 2004; Department for Business and Regulatory Affairs 2009). An example from the Engineers against Poverty report indicates:

> "W*e know that contractors typically work to tight profit margins and their capacity to contribute to social performance is constrained by cost*".

Four studies pointed to a trade-off and negative cost-benefits:

> "*The strategic use of CSR and its link to corporate reputation point towards a number of critical issues. From this perspective, companies should only engage in CSR if this is less costly than the reputation damage that might be inflicted by, for example, a consumer boycott.*" (Barkemeyer 2009).

One study noted that the costs of paternalistic-welfare may have negative unintended consequences (in terms of high firm transaction costs), creating high community dependency and powerlessness, and that increased community expectations leading to philanthropic actions can both increase costs and community dependency, becoming unsustainable (Muthuri, Chapple et al. 2009). Only three studies provided some evidence on the counterfactual situation (although the methods of analysis were weak, the data was generalised and not referenced) of not conducting CSR, such as what would have happened if there had been no costs due to environmental damage in Nigeria (ECCR 2010). The study on shea butter chain in Burkina Faso (Drost et al. 2012) gave a counterfactual reasoning, raising the question what would have happened without the value chain partnership. This exercise shifted attention to issues such as the style in which the collaboration protocol was implemented, the process of trial and error focusing on tangible practices and concrete problems, in which buyers and suppliers teamed up in a joint endeavour to become economically viable. Taking this counterfactual approach then enabled the research team to look at managing dependencies as the focal point for the study.

Responsible behaviour which is displayed in the form of environmentally friendly production processes was reported to decrease costs (however no further cost details were provided) (Oecd 2008). However the OECD cautions that '*the existence of a business case depends*

on particular circumstances'. Only one study presented robust evidence on return on investment and effectiveness of policy (Triodos 2010). This discusses cost effectiveness, efficiency and returns on investment with a clear methodology, data and can be seen as an independent study. Bardy et al.'s (2012) study quotes reports of positive returns to investment on CSR, such as foreign investors in the New Partnership for Africa's Development, an economic development program of the African Union benefitting through an adequate returns on investment, the African environment also teaches the investor how to develop low-cost alternative business models and how to respond to stakeholder expectations for socially responsible behaviour, and in emerging countries such as China, quoting a study by Qu 2007). One report (Steering Committee of the State-of-Knowledge Assessment of Standards 2012) provided examples of both positive and negative returns. This meta study quoted a study (Clark and Kozar 2011) of Canadian forestry suggesting that PEFC-endorsed certification systems compared to FSC-endorsed systems—are more oriented toward forest productivity and long-term economic returns for firms than social or ecological issues. It also quoted a study showing how social premiums from the sale of certified bananas were returned to communities in the Windward Islands and contributed to development projects. However, farmers noted that the higher prices paid for certified bananas were, at the individual level, largely offset by higher labour costs and lower yields in some cases (Moberg, 2005).

4

Results per pathway

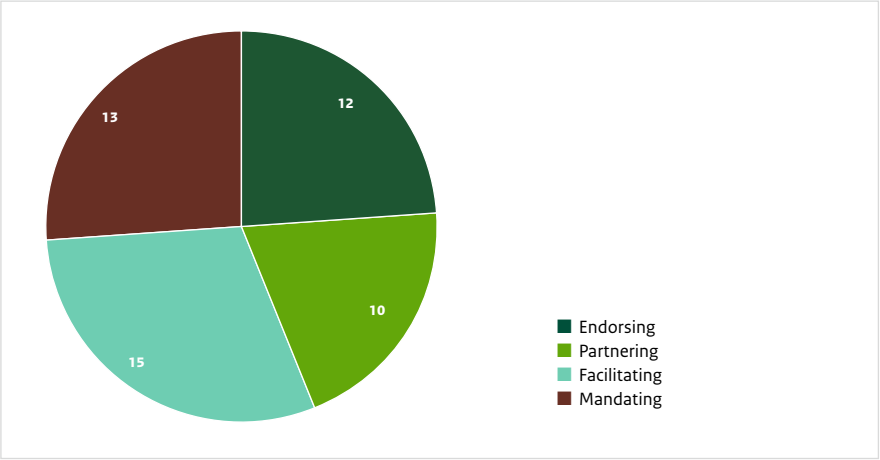
This chapter presents the evidence related to the specific impact pathways. It first stipulates to what extent the literature referred to the pathways and then presents the evidence for each pathway.

4.1 Pathways

4.1.1 Use of pathways

Drawing on the typologies of government CSR policies developed by van Tulder and van der Zwart (2006), four types of policy interventions regarding CSR were characterised (Annex 7). The 26 studies with policy information indicate that all four pathways were used in fairly equal measure, as shown in Figure 11. In half of the cases reviewed, more than one pathway was discussed.

Figure 11 *Policy pathways to impact*



Multiple coding possible. Figure indicates number of studies.

None of the publications describe the complete impact pathways, from policy intervention to CSR behaviour(s), to (short term) outcome and longer term, bigger picture impacts. None of the studies included clear information that directly related a policy to an intervention to which a company (or its partners) responded to (voluntarily or mandatorily) and a subsequent chain of outcomes or impacts. The entire causal chain had to be teased out of the literature and in most cases, was only partially documented. In the meta studies only general images of pathways were given.

Although 26 studies contained some information on policies, the nature of the evidence presented made it impossible to establish a direct link between impacts resulting from the policy interventions, as no studies made a direct causal pathway. However, some patterns of association emerge, as shown in Table 6. However, these have to be read with great caution given the small sample size and nature of the evidence.

Positive impacts were reported for all types of policies. Positive impacts were more commonly reported than negative ones. Most positive impacts were reported for facilitating type policies, followed equally by mandating and partnering policies. This finding that more positive impacts were associated with facilitating types of policy interventions is mirrored in Table 7 , concerning only the studies which provided information about Dutch policy. For example, Cash (2012) reports on the negative community perception of Shell's activities, despite the company and a number of CSR activities in place, a broad CSR program and producing annual, mandatory public CSR reports. Gietema (2012) reports on six profitable businesses Ethiopia as a result of the facilitating Dutch policy activities of PSOM and PSI programmes, which had important employment effects and lead to enhanced income for employees. Hanemayer (2010) also reported generally favourable results of MVO Nederland, a facilitating and endorsing policy intervention. Bardy et al. (2012) report positive direct forging investment in the agribusinesses, supported by various facilitating, partnering and mandating policies in various sub-Saharan Africa, as agriculture is perceived as a sector that offers investment opportunities for the private sector but also a drives local development of agriculture related industries and rural nonfarm economies. Similarly, oil related investments in Chad and Cameroon were linked to corporate CSR programmes driven by donor institutions, host county requirements, and national CSR reporting obligations of the countries under which oil companies operate. Briggs and Messerschmidt (2005) indicated that facilitating policies by UNICEF, the Agricultural Development Bank of Nepal and the Nepal Small Farmer Development Program which had government involvement and coordination, which revived indigenous paper making, resulting in increased employment, increased incomes and fair trade built on traditional paper making. Lillywhite (2007) recounts how mandating and endorsing types of policy interventions ranging from Australian and US free trade agreements with China to the ILO's core labour standards and collaboration with stakeholders including trade unions, NGOs, academics, government representatives and industry associations helped to develop successful ethical purchasing practices and build capacity to improve working condition in toy production sector. host country policies and regulatory frameworks. Negative impacts from CSR behaviour, including on community indicators, environment, were reported in studies in which endorsing, partnering and mandating type policy interventions were indicated. For example, Akpan (2006) indicated the negative social consequences of oil extraction practices on local communities, despite CSR practices of transnational petroleum-producing companies, despite the "role that government has played in different societies to compel business corporations to temper their pursuit of profit with a concern for the environment and human communities." Imbun (2007) portrays the negative impacts on villager lives and natural environments in two areas of Papua New Guinea hosting large-scale mining operations, despite mandating type policy commitments for transparency and reporting. This is despite positive impacts in terms of generating export earnings, employment and taxes at the macro level and payment of royalties, occupation fees, and other compensation fees to the local community, particularly the traditional landowners, at the micro level.

To avoid misperceptions, it is important to highlight that the evidence pertains only to the selected literature sample. Many of the studies purposively reported only on positive or negative impacts, and only eight studies presented both the benefits and costs, the positive

and negative impacts (see Clay 2005, Drost et al. 2012, Hussels 2012, Somo 2004 and Braga 2011 and the Steering Committee of the State-of-Knowledge Assessment of Standards 2012). These studies are characterised by their open ended research questions, many which aimed to learn lessons and contribute to improved practices (for example Braga 2011 and OCED 2008).

Table 6 Policy interventions and impact of CSR behaviour

Policy type (n=26)	Impact assessment info available	Positive impact CSR behaviours		Negative impact CSR behaviours		Both negative and positive CSR behaviours	
	Frequency	Frequency	%*	Frequency	%*	Frequency	%*
Endorsing	8	4	15	2	8	2	8
Partnering	8	5	19	1	4	2	8
Facilitating	9	8	31	1	4	0	0
Mandating	10	5	19	2	8	3	12

**Multiple coding possible. Figure indicates number of studies. % indicates frequency coded/total number of studies*

Table 7 Dutch policy interventions and the impact of CSR behaviour

Policy type (n=9)	Impact assessment info available	Positive impact CSR behaviours		Negative impact CSR behaviours		Both negative and positive CSR behaviours	
	Frequency	Frequency	%*	Frequency	%*	Frequency	%*
Endorsing	3	2	22	0	0	1	11
Partnering	4	2	22	0	0	2	22
Facilitating	6	5	56	0	0	1	0
Mandating	-	-	-	-	-	-	-

**Multiple coding possible. Figure indicates number of studies. % indicates frequency coded/total number of studies*

4.1.2 Impact of pathways

Due to a lack of counterfactual information and data on effectiveness, shown in Table 8, it has been impossible to analyse if policy supported CSR behaviour is any more or less effective than CSR behaviours without policy interventions. However, some impact patterns appear to emerge in literature with policy information. The most frequent positive impact was about labour practice and environment. Fewer negative impacts were noted. Negative impact on labour, local communities and the environment were mentioned. Compared to the literature without policy information, more evidence of positive impacts was found in this group (Table 9). This may not be a correlation but could be due to many different reasons connected with the type and style of study. This group of literature illustrated the most positive impacts from corporate behaviour on local communities, but also impacts especially on the environment and on fair practices. Negative impacts were also reported on the same impact areas and on labour practices.

Table 8 Scoring impact: Studies with policy information

Impact area for studies with policy information (n=26)	Number of studies with impact assessment info available (n=22)	Positive impact*		Negative impact*		Both negative and positive*		Total positive*		Total negative*	
	Frequency	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
Environmental	10	6	27	0	0	4	18	10	45	4	18
Organisational governance	8	6	27	0	0	2	9	8	36	2	9
Human rights	6	4	18	0	0	2	9	6	27	2	9
Labour practices	16	10	45	0	0	6	27	16	73	6	27
Fair operating practices	7	2	9	0	0	5	23	7	32	5	23
Consumer issues	6	4	18	0	0	2	9	6	27	2	9
Community involvement/ development	11	4	18	3	14	4	18	8	36	7	32
Other	7	6	27	0	0	1	5	7	32	1	5

**Multiple coding possible. Figure indicates number of studies. % indicates frequency coded/total number of studies with impact data available.*

Table 9 Scoring impact: Studies with no policy information

Impact area for studies without policy information (n=19)	Number of studies with sustainability of impact assessment info available (n=15)	Positive impact*		Negative impact*		Both negative and positive*		Total positive*		Total negative*	
	Frequency	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
Environmental	6	3	20	2	13	1	7	4	27	3	14
Organisational governance	0	0	0	0	0	0	0	0	0	0	0
Human rights	4	1	7	2	13	1	7	2	9	3	14
Labour practices	5	2	13	1	7	2	13	4	18	3	14
Fair operating practices	4	3	20	0	0	1	7	4	18	1	5
Consumer issues	1	1	7	0	0	0	0	1	5	0	0
Community involvement / development	9	5	33	3	20	1	7	6	27	4	18
Other	7	3	20	0	0	0	0	3	14	0	0

**Multiple coding possible. Figure indicates number of studies. % indicates frequency coded/total number of studies with impact data available.*

4.2 Pathways to impact

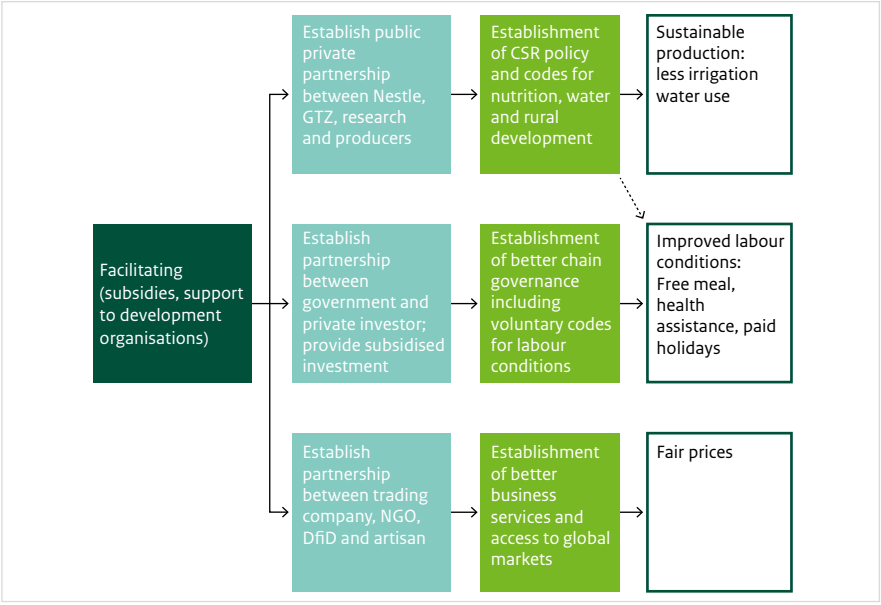
4.2.1 Facilitating and partnerships pathway

This pathway, illustrated in figure 12, concerns facilitating type policies to enhance partnerships to develop (voluntary) codes for sustainable supply chains. Six studies illustrate the partnering and facilitating role of the government, the pathway summarised and illustrated in the figure below. In this role, the government supports positive CSR behaviour through incentives such as subsidies, grants, investments, providing information and advice (such as through MVO Nederland) to establish and/or improve various aspects of chains and trade. The government also acts as a partner, operating through more than 20 formal and other less formal public-private partnerships (PPPs). Nestle works with agricultural producers, governmental agencies, NGOs and with donor support (GTZ) to deliver innovative solutions to water management and sustainable farming practices in developing countries. Nestle Communications (2009) reports on the development of biogas technology in the dairy chain in China to reduce pollution and save energy and the reduction of water used through training programmes on irrigation use in the coffee chain in Vietnam, resulting in more sustainable production. Mellor (2005) reports on a corporation between the trading company Traid Craft, DfiD and local NGOs to strengthen business services to artisans, enabling access to world markets and getting better prices for products. MacDonalds (2007) reports on the Starbuck CAFÉ Practices programme in which a PPP is developed between Fair Trade, Starbuck, NGOs and Nicaragua coffee producers. Together they work on voluntary codes, resulting in additional income which translates directly into the increased ability of producers to improve their homes, pay educational and other costs and invest in their farms. Kanji (2004) presented a partnership in the cashew value chain in Mozambique. A cashew processing factory was set up by a private entrepreneur with a one-year low-interest (18%) bank loan which was guaranteed by the government cashew institute. The factory was designed with the help of TechnoServe, a USAID-financed NGO which supported entrepreneurial women and men in poor rural areas. The factory employed 70 workers and developed voluntary policy to improve labour conditions, including a free meal for employers, health assistance for employees, paid annual holidays, support in case of work accident, formation of trade union, crèche.

Barkemeyer's (2009) review of businesses which are part of the UN Global Compact initiative highlights that the role of the state in facilitating also has an important target and priority setting and function: 'From an EU policy perspective, it is important to note that the extent to which development issues in the South are taken up by voluntary and business-led (Northern) CSR instruments will have significant limitations. This confirms research in the areas of business self-regulation and stakeholder relations management in that beyond-compliance action may complement, but cannot replace, government interventions. Instead of uncritically equating CSR (and therefore an essentially corporate perspective on the responsibilities of business within development) with the actual developmental needs in the South, the state has to be brought back into the debate in order to create a better fit between these two agendas. There is an important role to play for the state within CSR and development, in explicitly spelling out priorities in terms of development and providing guidance on how to reach these goals. A laissez-faire approach is unlikely to produce

meaningful contributions towards a more sustainable and inclusive development in the South.' Impacts resulting from facilitation and partnerships are diverse and cover all the impact areas. Examples include improved organisational government as partnerships have aided the development and functioning of farmer organisations in the Philippines, access to finance (Acosta 2009), improved labour practices (Barkemeyer 2009), community involvement and development in Chad (Cash 2012), labour practices and fair operating practices for shea producers in Burkina Faso (Drost et al. 2012) and more sustainable tea production and higher prices in Kenya and Argentina (Braga 2011).

Figure 12 *Facilitating and partnership pathways*

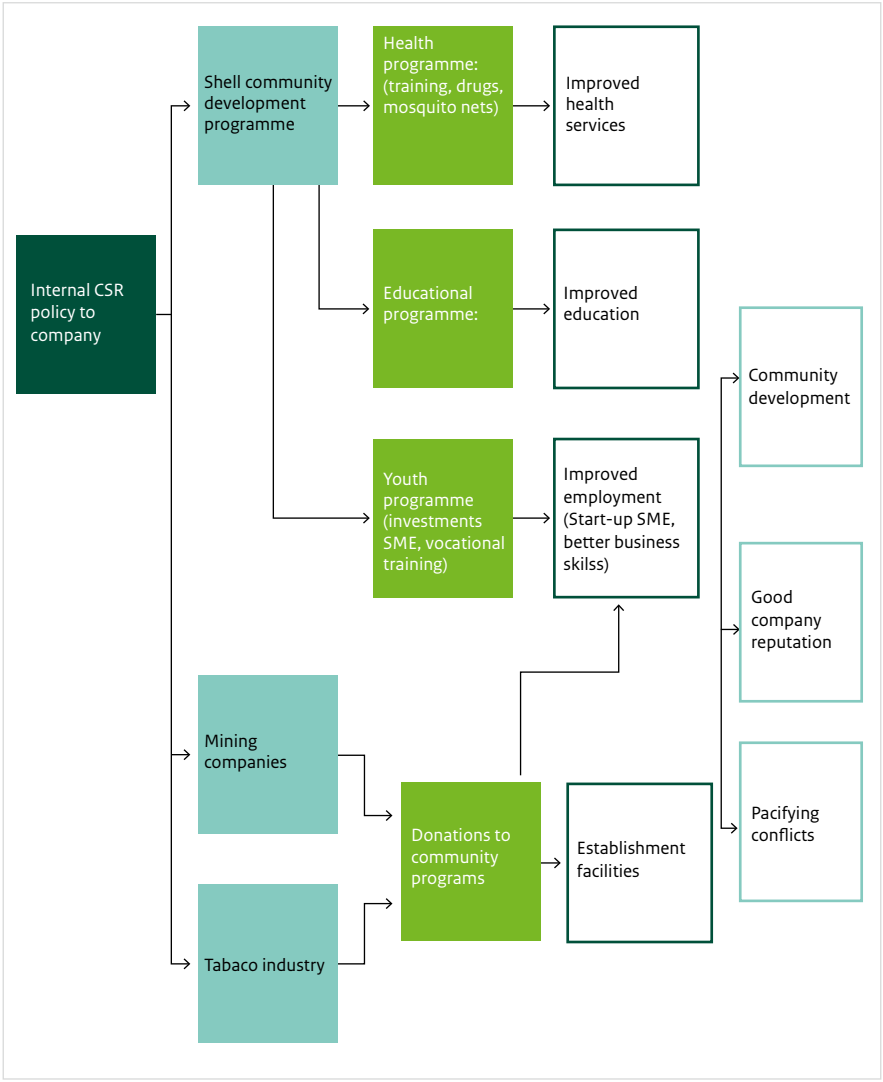


4.2.2 Endorsement Pathway

This pathway, shown in figure 13, is about government policies that endorse CSR, and aim to enhance the credibility of companies. Examples of such government policies are the work of the Dutch CSR organisation (MVO Nederland), which provides knowledge, inspiration and tools to Dutch companies with the aim that entrepreneurs consciously and actively incorporate CSR in the core of their business (Hanemayer 2010). MVO's website[9] for example, gives tips on how companies can credibly present their CSR activities. Another example is Dutch Transparency Benchmark[10], an annual survey through which the Ministry of Economic Affairs, Agriculture and Innovation (EL&I) offers insight into the way Dutch companies report on their CSR activities. The endorsement pathway derives from the need for enterprises to establish credibility, goodwill and support their operations, for example in the communities adjacent to where they have operations or source supplies from, and to

9 http://www.mvonederland.nl/content/feed-item/4-tips-voor-een-geloofwaardig-duurzaam-imago
10 http://www.transparantiebenchmark.nl/en

Figure 13 *Enhancing credibility through endorsement pathway*



the authorities in the countries they operate in. This pathway was particularly prevalent in industries with significant social and environmental impacts, such as mining, oil and tobacco. Amadi et al. (2012) report on the CSR programme of Shell in Nigeria as an answer to the community agitation and absence of government support to poverty alleviation, despite the fact that oil companies as Shell already pay taxes and royalties to the host government for their venture operations. Shell affirms that 'its operations strategy contributes to local development, first, 'through efficient and ethical standard of its business activities, in such a manner that is beneficial for both the host countries and communities; and the second is through investment that is far beyond philanthropic grants to actual technical and financial support for local development initiatives' (SPDC 2004, in Amadi et al. (2004). Shell developed specific projects in the field of health, education and a Youth development scheme. This leads to outcomes such as more health care providers, treatments, insurance schemes, trained farmers, job creation. Obviously, Shell documents and published on their community programmes and results on their website and other media. The Lange (2006) study detailed how the CSR initiatives of two foreign mining companies: AngloGold Ashanti, operating Geita Gold Mine, the third largest gold mine in Sub-Saharan Africa, and Tanzanite One, operating in Mererani. Both mining communities have faced conflicts between small scale miners, communities and foreign investors. The main pillar of the internal CSR policy enhances donations to community development projects, such as the establishment of a community hall, extension of primary school, electrification and water taps. The MacKenzie and Collin (2008) study discusses the CSR programme of Philip Morris and concludes that their philanthropically driven projects are driven by corporate self-interest rather than social responsibility.

4.2.3 Mandating and facilitating pathways

This pathway, shown in figure 14, refers to communicating CSR practices with the aim of creating societal goodwill and consumer awareness. This third dominant pathway refers to companies' behaviour on their CSR policies and practices. The publications reviewed indicate that this behaviour has been triggered by a number of mechanisms.

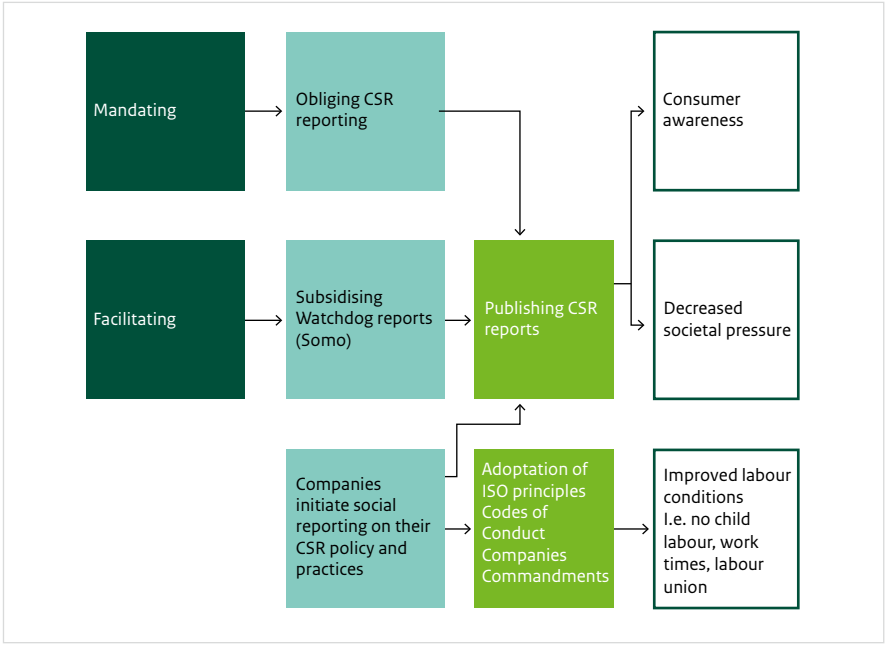
Van Dijk and Schipper (2006, 2007) and Somo (2004) have implemented profiling studies from CSR policies and assessment of CSR practices from different companies like Sony, Toshiba and Citigroup. Many more companies have been profiled. These studies also put the companies CSR policies in perspectives of international conventions such as the UN declaration of Human Rights and ILO Conventions. The SOMO study highlights the mandating and facilitating role of government in providing checks and balances.

A few references indicate that companies themselves initiate social reporting on their CSR policies and practices. Ciliberti's paper (2008) analyses the practices adopted and difficulties experienced by small and medium-sized Enterprises (SMEs) to transfer socially responsible behaviours to suppliers that operate in developing countries. This multiple case study concerning five Italian socially responsible SMEs shows that companies use different strategies and diverse management systems and tools to address CSR issues in their value or supply chains. The companies all had in common regular reporting to their clients and stakeholders on both their CSR policy and compliance to clients and all stakeholders.

Corporate reporting initiatives on CSR also supported other CSR behaviours, notably community development, and were also a key pathway to other impacts. Other studies confirmed the effect of mandatory corporate disclosure and setting standards to do this, as a way of increasing awareness of consumers and of actors along an enterprises value chain (Steering Committee of the State-of-Knowledge Assessment of Standards and Certification 2012, Department for Business, Enterprise and Regulatory Reform 2009), and decreasing or deflecting pressure (Cash 2012). Mandatory disclosure has also helped persuade companies to voluntarily reporting – such as through the Global Compact Initiative, where companies publish their cases as best practice examples, and:

> '*arguably perceive these activities as appropriate best practice for the Compact network and CSR in general. It is argued that this set of descriptive statistics can serve to illustrate how Compact members interpret their engagement in CSR, and to a certain extent indicate the generic strengths and limitations of mainstream (voluntary) CSR practice.*'
> (Barkemeyer 2009).

Figure 14 *Mandating and facilitating pathway through communication*



4.2.4 Multiple Dutch policy pathways

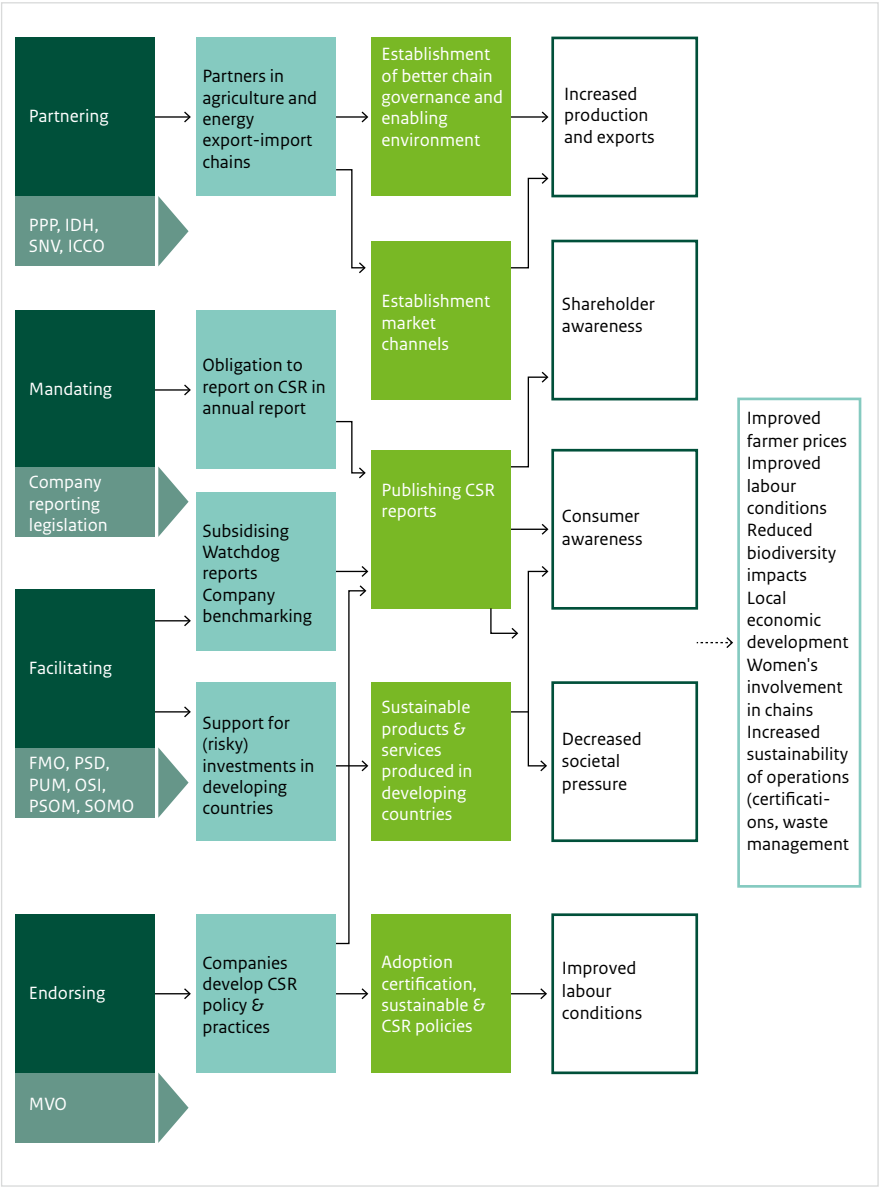
Eight studies (Braga et al. 2011, Hanemaayer et al. 2010, Drost et al. 2012, Gietema 2012 and 2012a, Nazneen 2004, NCDO/Sustainalytics 2010 and Triodos Facet 2010) provide evidence of Dutch policies affecting CSR behaviour and their impacts. In a minority of studies is an explicit link made between international and developing, host country polices on private sector development and trade (for example, see Gietema 2012 and 2012a) and the extent to which these are positively aligned, opportunities and constraints and how or if these are addressed by the areas targeted by Dutch policy interventions.

The pathways are shown in Figure 15. These illustrate that Dutch policy has made use of all four policy pathways, with almost equal numbers of studies recounting how these are used. The evidence provided in these studies is given for both individual countries such as Kenya, Burkina Faso, Ethiopia, Bangladesh, India, Mozambique and in numerous countries where Dutch programmes (PSI, PSOM, PPP, ORET, PUM, CBI) and government supported interventions (MVO, ICCO, IDH, FMO , NOVIB, and SNV) have been implemented.

The Somo (2004) profiling studies of CSR policies and practices, although not explicitly mentioned as government interventions, were partially subsidised with public resources. SOMO is an independent organisation researching multinational companies which makes publically available reports on their activities. These type of studies can be perceived as 'watchdog' report to create consumer awareness, and report on aspects such as the company's services to consumers, working conditions for employees and support to community development programmes in different fields (health and education). The SOMO study highlights the mandating and facilitating role of government in providing checks and balances.

A further three studies mention the mandating effect of that CSR reporting obligations for Dutch companies operating in developing countries (Clay 2005, Boele et al. 2001, ECCR 2010). The impacts mainly relate to agriculture (cashew nuts, tea and shea butter) and energy, arising from partnerships with government, civil society, development and research organisations, local companies and from the facilitating and endorsing action of Dutch investment and technical support programmes. The major impacts were mainly reported on a company, local community and sector level, with two similar studies placing these in national contexts (Gietema 2012). Over half of the Dutch studies reported on impacts relating to improved labour practices, environmental issues and governance, with fair operating practices, consumer issues and communities also the subject of three studies each.

Figure 15 *Dutch policy pathways*



4.3 Meta studies

The literature reviewed included 14 meta and synthesising studies (Steering Committee of the State-of-Knowledge Assessment of Standards and Certification 2012, Ahmed 2012, Babu 2010, Bardy 2012, Barkemeyer 2009, Cilberti et al. 2008, Department for Business, Enterprise and Regulatory Reform 2009, Engineers against Poverty 2004, Gietema 2012, Gietema 2012a, Lindgreen et al. 2009, Robert 2009, NCDO/Sustainalytics 2010, Werner 2009). These were presented in the figures as individual studies. Their methodological heterogeneity did not allow a breakdown into individual policy interventions or company cases. For some, only generalised and summarised impact data could be coded.

An example of such meta study is the Steering Committee of the State-of-Knowledge Assessment of Standards and Certification (2012). It considered peer reviewed and grey literature to assess the impacts, performance and influence of standards and certification systems. However, this is just one of a set of activities used by companies to implement CSR. The evidence concerning the performance of voluntary standards and certification was limited, i.e. studies about achievements of intended outcomes. There were only a few large scale qualitative and quantitative studies, documenting both positive and negative impacts, that could determine and attribute environmental and social effects. The NCDO Sustainalytics (2010) study assessed twenty multinational companies with operations or community investment in developing countries, or markets and products related to millennium development goals (MDGs). Sixteen of the companies were listed on the Dutch stock exchange. It found a positive impact in terms of meeting one or more of the eight MDGs. Pursuing corporate activities led to employment creation, value creation and supply chain effects, which all were seen to contribute to economic development and various MDGs. Commercial activities also had significant impact on alleviating poverty, for significantly more people than community investment activities alone. In contrast, the Werner (2009) study concentrated on one country, Bangladesh evaluating five CSR initiatives in depth and using examples from some fifteen others to illustrate how the behaviours positively impacted employment and incomes, working conditions and inclusion of marginal social groups. Although not governed inventions were recounted, the author recommended that the government should be a partner in large-scale CSR initiatives to facilitate coordination with public-health and education systems. The Engineers against Poverty report (2004) contained snapshots and brief examples of around 25 behaviours and impacts. The Cilberti et al. study (2008) contained multiple case studies of five Italian small and medium enterprises (SMEs) with relationships with suppliers located in developing countries and had adopt CSR management systems along their supply chain. The main driver was not regulation but company philosophy, with impacts including awareness, promoting environmental best practices and improved working conditions.

5

Conclusions

This systematic review of 45 selected publications indicates that CSR behaviour has some impact on poverty alleviation in developing countries. However the evidence base is limited and thin. CSR policies are fairly recent such that the impacts have not yet been assessed on a wide scale. Most reviewed evidence relates to CSR behaviour in companies and does not refer to the influence of government policies on CSR behaviour or impacts. CSR behaviour was most commonly seen displayed by larger, multinational companies, and in the energy, consumer goods and agricultural sectors. CSR behaviours appear to be spreading rapidly to companies from emerging and developing countries. Whilst cost effectiveness and returns on investment were suggested, these were not backed up by firm evidence. Seven impact areas were identified: labour practices, community involvement, the environment and consumer issues were most common. A quantification of impacts was not possible, given the differences in how evidence of impacts was presented in the publications reviewed. The main and very fundamental gap in the reviewed evidence is the lack of information about the causal pathways, how a government intervention influences corporate behaviour and then has a poverty alleviating impact in developing countries. A summary of the findings responding to the three research questions is given below.

1. What are the effects of government supported interventions on CSR behaviour of companies in developing countries?

CSR behaviours in developing countries

- Most evidence concerned companies which had been engaged in CSR behaviours for over five years. This suggests that it takes at least five years from developing a policy, to take effect, for corporate behaviours to change and impacts to be shown and reported upon in developing countries. This means that it is too early for much evidence on the impacts of CSR policies to be seen in the Dutch policy context, as most developments started around 2000 and onwards, with many CSR policies implemented around 2007.
- CSR behaviour was noted across all continents and in a wide range of countries ranging from low to medium levels of human development. A slight majority of interventions were located in countries with lower levels of development. However, corporate CSR activities in rapidly developing countries, such as Brazil, China, India and South Africa, were increasingly reported upon. Since 2000, regulatory and policy frameworks supporting and promoting CSR behaviour have been introduced in these countries. CSR is now increasingly expected and promoted by national and international governments and businesses.
- The majority of CSR behaviours occurred in industry and trade. Most frequently mentioned were oil, consumer retail products and agriculture. Many of these sectors have histories of media coverage and intensive academic and societal debates concerning the social and environmental performance of enterprises. Nearly half the literature addressed the performance of large, multinational firms operating or sourcing from developing countries. Five studies reported on small and medium enterprises located in developing countries. CSR behaviour is becoming more commonplace among all types of enterprises and is expanding from its origins in firms from Western, developed economies, to enterprises in emerging economies such as China, Brazil, India and South Africa and to companies in developing countries.

- Many studies stress the multiple triggers of CSR behaviours (global and sectoral CSR initiatives, corporate performance, general business climate, leadership styles, institutional arrangements, risk management, expectations from multiple types of stakeholders etc.) as well as the many influences on the outputs and impacts of CSR behaviour, such as the operating and host country environment. Corporate behaviour is also dynamic, changing over time. The vast majority of companies' CSR initiatives were triggered or driven by business practices (particularly in sectors in which CSR initiatives are more common such as oil and gas, manufacturing and agriculture). Corporate philanthropy was the second most commonly named driver behind CSR behaviour. Consequently, little reporting has been conducted about the impact of government policy on CSR behaviour. The evidence reviewed suggests that corporate behaviour is more driven by corporate philosophy and business practices than by policies. The nature of the reviewed studies does not allow conclusions to be drawn for each of the four intervention modalities. The following points are the strongest conclusions for this research questions that could be drawn from the limited evidence.

Government supported interventions

- Most evidence was provided about CSR behaviours and the impact of that behaviour, not about government policies and its impacts on corporate behaviour and subsequent effects on poverty reduction in developing countries. The many different ways the studies presented outcomes and impacts made it difficult to distinguish the influence of policies on poverty. Few of the studies reviewed identified pathways to impact resulting from government policies and none aimed to disentangle or attribute causality for impacts. This is the most difficult link in the causal pathway from a policy to an impact.
- Where government policy was mentioned, four main types of policy interventions were found, almost equally referred to. Half of the studies recounted more than one strategy. The studies providing evidence of Dutch policy also indicated that all four types were used. Most common were facilitating policies to aid the uptake of CSR behaviour and to create an enabling environment for business to operate responsibly. The role of the state was found to be important in facilitating beyond-compliance company behaviour. State supported interventions set priorities. They provide a model for exemplary corporate behaviour that has been slowly disseminating globally, from a multinational to national corporate level, from behaviour 'at home' to abroad, from companies located in developed to emerging economies, and for large, multinational and small scale enterprises. Studies indicated that business self-regulation and managing stakeholder relations complements, but does not replace government intervention. Governments play a key role in mediating between often conflicting corporate and development agendas, explicitly spelling out priorities for development, and provide guidance on how to reach CSR goals. A laissez-faire approach was reported as unlikely to contribute to more sustainable and inclusive development in the South. This was followed by mandating regulations, inspections, fiscal and legal guidelines and penalties and policies guiding the supply of goods to the public sector. Endorsing interventions were also popular, providing political support, publicity or praise, supporting labelling and certification schemes, civil society initiatives aiding businesses and promoting best practices.

Partnering interventions, including dialogues and platforms, were among the most recent interventions, combining public and private resources to further CSR behaviour.

- Most government interventions were geared to developing or improving the internal CSR policy of a company, such as internal policies in relation to operations in specific countries and specific initiatives, projects or programmes. Other frequently referred to interventions were voluntary codes, communication and disclosure, and actions to enhance credibility. The role of the government was considered specifically important in 'grey' areas where standards of corporate behaviour are not clearly defined. A number of publications recommended that CSR behaviour should be addressed by setting standards, providing guidance, publishing results in the public domain, providing regulations and penalties in home and host countries.
- Little meaningful data was found about investment in and the cost effectiveness of CSR behaviours. Evidence on cost effectiveness of CSR behaviour was generally anecdotal. It suggested positive cost effectiveness. CSR activities produce benefits in terms of access to finance, shareholder and customer goodwill and consumer acceptance. The very limited counterfactual evidence found in the literature supports this. Many studies report on high profits and stock market ratings of CSR and sustainability initiatives. However, very few studies link this performance to government policies and to CSR activities in developing countries.

2. What is known about the effects of CSR behaviour of companies, influenced by government supported interventions, on poverty reduction in developing countries?

Poverty reduction impacts

- Reports of impacts on poverty reduction and development were very broad and diverse in the literature studied, and so seven types of impacts were classified. All of these types were found in the studies that mentioned government policy, in order of frequency: Labour practices, community involvement and development, the environment, human rights, consumer issues, fair operating practices and organisational governance. These reflect the types of effects stimulated by international standards and guidelines such as the ISO 26000, Global Reporting Initiative, UN Global Compact Guidelines and the OCED Guidelines for Multinational Enterprises. A quantification of these impacts was not possible, given the differences in how evidence of impacts was presented in the publications reviewed and tendency for studies to present qualitative rather than quantitative evidence.
- Slightly different and lower frequencies in the types of impacts were found in studies which did not mention government policies, but which did include details on impacts in developing countries. In order of frequency, these were community development, other impacts, environmental issues, labour practices, fair operating practices, human rights practices, consumer issues and organisational governance.
- Whilst CSR behaviour does appear to have generally positive impacts, negative consequences of corporate activities are also discernible, although measurement is hindered by the inconsistency of indicators, if they were used. Highly divergent views and evidence were presented about the social, environmental and economic impacts of CSR behaviour.

The majority of studies (44%) indicated that companies go beyond compliance with national regulations, domestic or in host country. Positive evidence was presented at company, sector (chain) and local levels. A fifth (20%) of the publications indicated negative impacts, criticizing and questioning the impacts of enterprises behaviour as being either unacceptable, insufficient, not meeting (international) standards or inequitable. Eight of the studies (18%) presented both positive and negative impacts, often highlighting lessons learned and areas for improvement.

- Impacts were reported mainly at company level, followed by sector level and local (community) level. Fewer studies (16%) presented evidence at local level than at macro (national economy) level (20%). Over half of the studies reported impact at more than one level, most commonly a company and sector level, and a company and community level.
- Indicators of the impacts of CSR on poverty alleviation were very diverse and included (1) environmental indexes such as carbon, environmental performance, waste and water emissions, (2) labour and industrial relations aspects like health and safety, collective action and wage levels, (3) community involvement such as goods and services procured from local communities and investments in community projects, and (4) public disclosure, such as CSR impacts published in corporate reports, benchmarks and websites.
- Limited evidence was found about indirect impacts of CSR behaviour. Noted were that (1) CSR initiatives lead to standard setting in specific sectors, such as the mining, oil, gas, energy, manufacturing and agriculture, (2) stimulate multiplier effects and demonstrating good practices, (3) provide community and social services, normally the domain of national governments, (4) create 'positive deviant' behaviour stimulating innovations by creating different institutional arrangements, (5) encourage institutional investors to take long term investment decisions due to perceived or proven corporate organisational and institutional sustainability, and (6) contribute to increases in public-private understanding through dialogues, partnerships and engagement both in the home country of an enterprise and in beneficiary countries.
- Evidence of the effects of CSR behaviour by Dutch companies, and/or influenced by Dutch government supported interventions, was meagre. It rests on nine studies which mention Dutch policy and a further three that mention CSR behaviour in relation to Dutch companies.

3. What are the main gaps in evidence on the topic?

- Only 26 studies were found with information about impacts of government supported interventions on CSR behaviour in developing countries. None of these addressed the entire pathway from a government intervention to the poverty alleviating impact in a developing country. There were no clear descriptions of the expected pathway from policy intervention, to CSR behaviour(s) to (short term) outcome and longer term, bigger picture impacts.
- No comparable evidence was presented. There was an absolute lack of standardised and consistent use of impact indicators, hugely limiting the comparability of the studies reviewed.

- There was little quantitative evidence of impacts. Information on the methods used for data collection and analysis was largely missing except in the peer reviewed articles. Most anecdotal data was not clearly referenced.
- Little evidence was presented at macro (national or regional) and micro (household or individual) levels and no studies linked these levels together. There was little evidence shown at national, regional and individual level of impact. Impact at these levels is probably most difficult to measure and attribute to policy.
- There were no retrospective assessments considering longer time periods.
- Sparse information was presented about costs and the cost-effectiveness of CSR behaviours for companies or governments. The types of publications which provide financial information (such as corporate CSR reports) did not mention policy drivers or impacts and therefore were not included in the review.

6

Discussion

The Dutch government, among many others worldwide, has promoted, endorsed and facilitated enterprises to voluntarily adopt socially and environmentally responsible behaviour. Such behaviour has been expected to make significant contributions to wealth creation and employment, foster social justice and protect the environment. Corporate CSR behaviour, notably reporting, has increasingly been regulated. Certain behaviour, such as compliance with the renewed OECD-Guidelines for Multinational Enterprises, has been made mandatory. Regulations on CSR behaviour aim to address both competitive interests and the interests of wider society. By taking account of the economic, social and environmental impacts arising from their operations, it is assumed that the benefits of socially responsible corporate behaviour can be maximised and the downsides of corporate operations – at home and abroad- minimised.

In many companies and industries, CSR behaviour has developed significantly over the last decade. This picture varies from company to company, but is also dependent on their size, location of operations and the sector. Most literature reports on larger companies in trade and industry. Confirming the findings of the influential Dutch Social and Economic Council (SER) report (SER 2012), CSR behaviour is driven by business practices, leading to innovation, new products and new markets, rather than by government policies. This trend is also visible in the business-to-business markets and in the role that sustainability plays in procurement and contracting. This review finding confirms the SER report that there is a growing focus on labour practices and working conditions. This 'People' factor is driven by trade unions, civil society organisations, consumers and social media putting growing pressure on corporations to act responsibility. The most common CSR behaviour is communication and disclosure about CSR policies. This also reflects the SER's finding of increased transparency and growing CSR reporting, although the Dutch Transparency Benchmark shows a continuing gap between frontrunners and laggards. This chapter discusses the insights gained from this review.

6.1 What worked well

1) The majority of the studies did contain some impact assessment data. Over half (54%) of all the studies reviewed indicated that CSR behaviour has had a positive impact, particularly on labour issues, human rights, community development and the environment. However, 33% of studies indicated there are negative impacts of corporate behaviour and 10% highlighted that there are both positive and negative impacts, with room for improvement and lessons that can be learnt.
2) All the four types of policy interventions are used (facilitating, mandating, endorsing and partnering) and all appear to have led to CSR behaviours and positive impacts. Different types of policies appear to reinforce each other i.e. a mandatory 'stick' setting boundaries and making standards explicit and facilitating, partnering and/or endorsing as 'carrots' to implement CSR behaviour. The studies reviewed indicate that different types of policy interventions contribute to influence company behaviour. Alongside companies, the studies made it clear that government policies as well as actions and collaboration with civil society, research, development organisations, and

local governments, enterprises and communities plays an important role in achieving outcomes and generating impacts on poverty alleviation.

3) The geographically wide spread of information contained in the studies, including countries with different types of human development levels, suggests that the findings can be generalised to different regions and developing countries. The studies also highlight however that CSR behaviour is strongly adapted to the specific location and context in which an enterprise operates and that this is critical to obtaining impacts. There are thus no magic bullets and general prescriptions possible.
4) Evidence was provided that the four main types of policy interventions are almost equally used to promote and supporting CSR behaviours in developing countries. Mandatory policies have resulted in regulations obliging the publication and dissemination of corporate CSR reports. Facilitating policy interventions have resulted in the dissemination of information to stakeholders, particularly consumers and shareholders. They have also facilitated information provision to companies from the government and support organisations, such as MVO Netherlands. Partnership policies have resulted in public private partnerships and in North-South partners, particularly relating to the import and export of products and services. Facilitating policies have supported corporate CSR initiatives – such as setting up corporate sustainability schemes, certification, community development and setting up operations in developing countries.
5) The influence of supranational policies and conventions and standards (such as UN Compact, GRI, and ISO26000 etc.) was mentioned, but their impact is not yet apparent as the time scale from implementation to adoption and publication is too recent.

6.2 What didn't work well

This section reports on the kinds of CSR interventions, behaviours and impacts that did not appear to work well and the difficulties, as well as what was not included in the literature.

1) Comparatively less attention appears to be given by companies and/or policies to organisational governance, human rights, fair operating practices and consumer issues than to environmental, labour and community development issues.
2) Indicators are less well defined concerning impacts on consumers, community involvement and organisational governance. This suggests that the ability of companies- and of governments and partners- to identify and measure the impacts of CSR behaviour and policy interventions in these areas difficult to determine.
3) Literature on impacts was confined to a number of industrial and business sectors and enacted mainly by large, multinational enterprises. This may indicate that these sectors are where most impacts originate from – reflecting trends identified in general literature on the sectors which adopt CSR behaviour. It may however also reflect the interests of authors of the literature reviewed. While the studies indicate enterprises in other sectors are actively engaged in CSR behaviour in developing countries, and that small and medium enterprises operating in developing countries also have CSR initiatives – they highlight that they have different corporate motivations and pathways and that they face different challenges. This suggests that these sectors may be more neglected by government policies and initiatives to date.

4) The literature reviewed does not clearly document the result chain or show impact pathways caused by specific government interventions causing behaviour and obtaining impact. Thus policymakers and enterprises are provided with only a few clues to indicate what works and what not. There are few baselines or counterfactuals in the literature reviewed, making analysis of the ''before and after'' policy or with and without difficult to assess, and indicating that this has not been a priority of policy makers, although the question of ''does CSR policy work?'' is often asked and very topical.
5) Whilst generic types of policy approaches that work are indicated by the literature – such as the role of CSR schemes and guidelines - the literature reviewed does not review specific policy mechanisms or interventions that promote CSR behaviours, or those which are the most (cost) effective in reducing poverty and stimulating development.
6) The negative impacts of corporate behaviour noted in 64% of the studies highlight that despite corporate CSR programs and behaviours, negative impacts are perceived to occur due to corporate operations and/or a lack of mitigating or compensating activities in developing countries. In this group of studies, the role of government interventions and link between government policy and negative impacts was often not clear: i.e. if government interventions were able to mitigate poor behaviour or negative impacts. These studies, confirming other reports, stressed the need for governments in the home and/or host country to define acceptable corporate behaviours – either mandatorily or voluntary using guidelines. This was particularly for countries with fragile governments, difficult governance and business operating environments and where expected CSR behaviours were not clearly defined.

6.3 What could work better

The general image gathered from this review is that multiple policy interventions have been used with a very broad interpretation of CSR and even vaguer interpretations of impact. It is clear that the different focuses on different impacts are strongly dependent upon the social, cultural and economic context in the country in which CSR interventions occur and the nationality of the enterprise and regulatory framework it operates within. However, identifying impacts and using policies to steer towards this, would be easier when there is more consensus by government's internationally on what is corporate socially responsible behaviour, and what not, with clear indicators. Other lessons learnt from this review which could facilitate e reviews of the impacts of government interventions on CSR and CSR behaviour by companies include:

1) Policymakers should seek to identify (ex-ante) the pathways by which a policy seeks to impact poverty alleviation and sustainable development and the scale, and not only the outputs. Accordingly, by monitoring the assumed pathways and their effectiveness can be verified. This implies that a 'theory of change' or 'result logic approach' to policy development is needed.
2) Pragmatic and standardised indicators for all (assumed) CSR impacts of policies relating to corporate initiatives need to be developed. Many impact indicators for different aspects of development and poverty alleviation already exist and could be used.

3) A good example of a model used to measure CSR impact is the Triodos assessment of two Dutch private sector programmes. However improvements are needed to clearly show poverty impacts and indicators.
4) More robust and reliable data on policy implementation, corporate reactions and impacts needs to be produced to answer all the specific questions and consider the entire policy to impact pathway to obtain reliable policy evaluation.
5) Impact studies need to indicate the methods used to collect data and conduct analysis and indicate their independence, to minimise bias and increase their legitimacy.
6) The definition of 'developing country' needs to be specific and time-bound to taken into account changes in the development status of a country over time.
7) Impact assessment methods can be improved. This could include using mixed assessment methods; taking a broader meso-level sector, chain and country focus and combining national with relevant micro level (household) indicators. Assessments can also be improved by leaving a longer time scale (at least 5 years) between policy and impacts or by measuring proxy outcomes and impacts, to enable both direct and indirect impacts to be fully evaluated. The timing of evaluations using a systematic review approach needs to take into consideration the time delay from policy development to implementation to enterprise adoption and enactment to the impact of this behaviour in a developing country.

6.4 Retrospective of methodology

This section looks back on the methodology used and critically reviews it, to provide a few recommendations for those considering using a systematic review methodology for future evaluations.

6.4.1 Strengths and weaknesses of the evidence

This section reflects on the quality of the evidence presented in the studies, with strengths and weaknesses. It affects the validity of the conclusions that can be drawn, presented in the next chapter. A more detailed reflection is provided in Annex 1.

Strengths

- The wide range of countries, sectors and behaviours covered by evidence offers broad lessons and insights into the pathways and types of impacts, from which general trends can be seen.
- The literature contained synthesising studies (Steering Committee of the State-of-Knowledge Assessment of Standards and Certification 2012, Ahmed 2012, Babu 2010, Bardy 2012, Barkemeyer 2009, Cilberti et al. 2008, Department for Business, Enterprise and Regulatory Reform 2009, Engineers against Poverty 2004, Gietema 2012, Gietema 2012a, Lindgreen et al. 2009, Robert 2009, NCDO/Sustainalytics 2010, Werner 2009) which reinforce this finding. These studies reached similar conclusions in terms of the impact areas, sectors where CSR behaviour occurs, the drivers of CSR behaviour and the types of impacts.

- The similar range of CSR and PSD policies internationally and in the Netherlands offers a possibility to cautiously extrapolate lessons from international experiences to Dutch policy and vice versa.
- Despite the very limited counterfactual evidence, the few studies that do provide counterfactual evidence hint that the consequences of not addressing CSR are outweighed by the benefits that CSR behaviour results in for companies, governments and stakeholders.
- The publications reviewed highlight both good and poor examples of CSR behaviour and impacts, offering useful lessons. However, a downside of these extremes is that a distorted picture of practices is given and the 'in between' situation is only clear from the synthesising studies.

Weaknesses

- The selection criteria create a certain bias in the evidence presented. The initial requirement for literature which covers both impacts and policy interventions, and for studies meeting the quality criteria, meant that some publications which may have provided interesting evidence were rejected as being biased, not sufficiently independent, reliable or rigorous. Thus the countries, companies, sectors and impacts described in the literature reviewed may not be representative, but due to the interests of the authors, peer reviewers, funders, enterprise and governments
- The generally weak level of analysis and reliance on one off, anecdotal type evidence, particularly in the grey literature, weakens the aggregated conclusions of this review.
- The heterogeneity of evidence meant that a meta-analysis was not possible.
- As the methodology was presented in only half of the studies (the peer reviewed studies) this weakens overall strength of the evidence presented, inhibiting the replicability of these studies.
- With only 26 studies detailing impacts of government policy on CSR behaviour worldwide over the last decade, this selection, whilst revealing, provides scant evidence on entire impact pathway from policy to CSR behaviour to poverty alleviation.
- The studies are generally highly company and/or geographically specific. This means that their conclusions are often highly dependent upon the specific context, which may limit their general applicability.
- The reliability of data limits the credibility of these final conclusions, despite screening for quality.
- The literature reviewed is mainly qualitative, and especially when this is provided without any details of the methodological approach, limits the robustness of evidence. Even when quantitative data has been provided – a number of the studies did not provide references, statistics, dates and details, weakening its robustness. Thus no comparisons of quantitative data were possible in this review.
- Very few studies systematically assessed costs, cost effectiveness or return on investment either from a corporate or policy perspective, providing only scant evidence to answer this question. The only publication which did do this is a Dutch study, with similar research questions to this review.
- The generalisations concerning 'CSR indicators' and lack of specification about what exactly these were, is a general weakness of the studies reviewed. This absence leaves the scope of the impact open to interpretation.

Annexes

Annex 1 Methodological caveats

Focus

This review focuses on Dutch policy but has an international scope. IOB was interested in not just Dutch policy impacts, but lessons learnt worldwide. The CSR polices that developed in the Netherlands are significantly influenced by European and international policies and initiatives.

Selection

Different to other systematic reviews, the initial literature scan was used to establish impact pathways, linking the areas of policy, behaviour and impacts. This early-stage reading about CSR policies, even if policies were not explicitly referred to, allowed for a more precise interpretation of the subject matter. Some selected literature, with implicit policy links, might not have been included without this understanding.

Data-base management was a key part of the review process. The EPPI Reviewer 4 software was used to merge and store search literature, manage data and coding. Only published literature from 2000 to 2012 was included. The initial list of 3,659 references has been reduced to 45, applying selection criteria as shown in the figure below.

Reliability

As indicated, just under half of the studies was peer reviewed. Peer reviewed studies will be more reliable with less bias. However, the majority (69%) of the peer reviewed publications did not have any information about policy interventions.

Funding can have an influence on research. The most seen source of funding were NGOs/CSOs (36%). NGO/CSO are known to have specific agendas concerning CSR. More so, for 26% of the studies the source of funding was not clear. Bias and conflicts of interests could not be ruled out in this research. If funding was different from the affiliation of the authors, an assumption of independence and reliability has been made.

Publication type and funding source

Publication type	Information about policy interven-tion/ Support n =26	% frequency	No information about policy intervention / support n= 19	% frequency	Total number of publications n=45	Total frequency %
Peer reviewed	9	35	13	69	22	49
Book chapter/book	0	0	1	5	1	2
Report	12	46	5	26	17	38
Briefs	3	12	0	0	3	7
Other	2	7	0	0	2	4
Funding source of publication						
Public sector (e.g. government agency)	6	23	3	16	9	20
Public-private sector (round tables, platforms, development orgs)	5	19	0	0	5	11
Private sector (e.g. company)	3	12	0	0	3	7
NGO/CSO funding	5	19	11	58	16	36
Not specified or clear	7	27	5	26	12	26

% indicates frequency coded/number of studies.

Counterfactual

Ideally, studies presented evidence of CSR impacts attributed to a specific policy intervention and a plausible counterfactual analysis, with a 'before-after' and a 'with-without' analysis. Modelling and multivariate analyses can also be used, often used for country-wide evaluations. However, few studies used counterfactual analysis. This criteria was therefore not used to exclude studies, but to code the studies.

Scoring of impact, sustainability and costs and benefits

Criteria	Details	Score
Impact	Assessment on six core impact types	1 = positive 2 = negative 9 = N/A
Sustainability	Is an assessment made of the (likely) sustainability of the output/outcomes and impacts of the stimulated behaviour?	1=Yes 2 = No 9= N/A
	Describe conclusions made of (likely) sustainability	Open answer – verbatim
Returns to investment	Expected returns to investment	1 = positive 2 = negative 9 = N/A
Cost-effectiveness	Are any cost data / cost-effectiveness or effectiveness estimates provided?	1=Yes 2=No 9 = N/A
	If yes, record details of unit cost and/or total cost	Open answer – verbatim

Coding the evidence helped to compare information contained in the literature on CSR interventions and effects. A 'coding sheet' was developed that reflects the selection criteria and the conceptual framework derived from the research questions. This was done using the coding tool in EPPI Reviewer. Codes were created about the publication type, policy intervention, CSR behaviour, the context, outcome patterns, study design and evidence quality was conducted. The quality of the studies and evidence was also coded using the criteria of type of study, study design, data collection rigour, degree of independence of authors, representativeness of observations, relevance of study focus, peer reviewed and transparency of methodology used. This information was used for an overall assessment of the quality evidence provided.

Three researchers independently reviewed a sample of fifteen studies to crosscheck the coding results, ensure similarity of comprehension and to avoid biases. After this 'calibration' the data extraction was conducted and the resulting coding was reviewed by the three researchers to optimize comparability. The initial coding provided in the review protocol (Ingram, Ton et al. 2012) was refined by interpretative coding (David Gough 2012) as part of the review.

A simplified score was added to each evaluation for the criteria: impact, sustainability and costs and benefits. Many different indicators were used in the studies to indicate impact on people, planet and profit. The review team decided to include all indicators used by the studies reviewed. Therefore this review was open to any indicators suggested by the evidence.

Analyses and presentation of included studies

The content of the selected studies was analysed, using the criteria to test key assumptions about the mechanisms that stimulate these behavioural changes, presented in Section 3. To define the pathways from policy to intervention, to behavioural changes and impact, the 'Context–Mechanism–Outcome Configurations (CMOCs)' concept was used. The CMOC helps develop and test assumptions about the mechanisms that explain why and how interventions worked, under what conditions, in a wider configuration of causal factors (Ton 2012).

Combining and synthesizing data

The extracted data allowed the exploration of the context-mechanism-outcome combinations by using the data to build a 'theory' of the effects of CSR policy on enterprises on poverty reduction. The interpretation of the evidence from the literature and classifying them in a typology of interventions and typology of outcome and impact categories were the main methods used to synthesise the data.

For this systematic review, it was foreseen that the literature would use different quantitative and qualitative indicators and that it would lack experimental designs and counterfactual analysis. It was foreseen that many studies would also not explicit indicators, and thus that it would be difficult to normalise or to conduct a statistical meta-analysis to come to conclusions. The studies reviewed confirmed this prediction and thus, no statistical meta-analysis was conducted.

Attributing impacts to interventions and behaviour

As this systematic review aims to draw conclusions about the of effects CSR behaviour on poverty by reviewing information from different studies, the reported effects need to be attributed to the behaviour. A counterfactual analysis (the situation in the absence of the interventions) is therefore desirable. However, as expected, the majority of studies however did not have this, with only three studies containing limited counterfactual analysis (Drost et al. 2012, ECCR 2010, Engineers against Poverty 2004). This low level is explained as the counterfactual situation is not commonly required for reporting and is extremely difficult to do without a baseline situation.

In this absence, the quality of the literature and evidence presented was reviewed, shown in Table 10. The majority of studies were independent; the authors were independent of the object of the study (the enterprise or policy organisations). However for publications which included policy information, a lower level of independence was apparent. Just over half of the studies were seen as reliability presenting data and information sources. For half of the publications the rigorousness of analysis was low and the methods of analysis were not explained or presented. Most studies were qualitative, with few differences between the studies providing policy information and those not. Given that only half (49%) of the studies were classified as of overall good quality (independent authors and/or peer reviewed, reliable, rigorous analysis, mixed methods and with a counterfactual analysis) the conclusions of this review therefore need to be taken with care. A balance was made by including studies that met at least three of the quality parameters.

Quality of literature and evidence							
Quality parameter		**Publications with information on policy intervention/ support**		**Publications with no information on policy intervention/support**		**Total number of publications**	
		n =26	%	n=19	%	n = 45	%
Independence of evidence	Independent authors	14	52	14	74	28	62
	Authors not independent	7	26	3	16	10	22
	Independence not clear	5	15	2	11	7	16
Reliability a	Clear	13	48	12	63	25	56
	Unclear	13	48	7	37	20	44
Rigour of analysis b	Strong	12	46	9	47	21	46
	Weak	8	31	4	21	12	27
	Unclear	6	23	6	32	12	27
Type of study	Largely quantitative	1	4	1	5	2	5
	Largely qualitative	22	85	15	79	37	82
	Mixed methods	3	11	3	16	6	13
Counterfactual analysis or reasoning	Included counter-factual	2	8	1	5	3	7
	No counterfactual	24	92	18	95	42	93

Reliability of information sources; representativeness of results, impact indicators assessed.
Clear indicators and steps in pathway, clear description of intervention strategy, consistency between results and conclusions.
Note: Shaded rows indicate good quality, unshaded rows indicate lower quality.

Data limitations

Thin evidence in publications included for review

The restriction of criteria to include only those concerned with impact in developing countries meant many publications were rejected at the screening stage. This means that possible (positive or negative) impacts caused by CSR behaviour in developed countries, that could also be relevant for developing countries, were not included in this review. The review aimed to explore the ultimate impact that can be attributed (wholly or partly) to these policy interventions. A resulting small number of studies (26) were found where the impact of policy interventions is documented and indicators of changes (such as household income impact, worker's wellbeing, biodiversity, etc.) are provided. This small number is a major limitation of the methodology. Despite many observers and contacts in our networks indicating that 'there are many studies showing impact of CSR initiatives' our requests to provide such publications left us empty handed or resulted in studies that did not met the

selection criteria. This highlights a fine balance between setting criteria at a level that captures evidence, and yet maintains quality. For example, self-reporting by companies would have yielded a much higher level of information, but the level of bias and potential conflicts of interest were judged to be too high and unacceptable. Lower or different quality standards, carefully noted, might be a way to increase the evidence base and provide more generalizable conclusions. The alternative approach used in this review was to use proxies that indicated CSR impact: studies documenting CSR behaviours and impacts but with no mention of policy. It is assumed that the impact pathways are comparable with those mentioning policy interventions or support.

Impact pathways with and without policy support

The full text screening criteria aimed to include only studies that provided evidence of the full pathway from policy, to intervention, to behaviour and impact. The results of the screening indicated that there were only a very few studies that included all this information. Thus a pragmatic decision was taken to include studies that did report on CSR behaviour and impacts on poverty alleviation, as a way of gathering more information and insights on impacts. By coding studies containing and not containing policy information, comparison in types of impacts and CSR behaviour could be seen.

Research questions set boundaries

The specific research questions were both an advantage in defining precisely the literature sought, but also contributed to limit the evidence. The initial search generated a large number of publications but was quickly narrowed down by the search terms. The exclusion of multilateral, bilateral or government-to-government (local or national) support or interventions concerning CSR might also have yielded more publications. Similarly, the interventions of NGOs or civil society organisations on CSR behaviour of enterprises would also have produced more literature, as our requirement that these also document government supported interventions limited the inclusion of these types of reports. The geographic scope formed another limitation. If the review were conducted to cover both developed, emerging economies and developing countries we anticipate the evidence base would be much larger. However, only by performing such a review is it possible to draw conclusions on the differences and similarities of the effects of policy interventions aimed at developed and developing countries. The literature review indicates that there are major differences between CSR behaviours and policies[11] and that such a distinction may be worthwhile to gather and compare the evidence.

Meta-analysis not possible

The heterogeneity of evidence and lack of quantitative data in the literature reviewed meant that a meta-analysis was not possible. Policy, output and outcome indicators were either not included or too diverse. The scale and complexity of subjects handled by the publications selected were too different and number of cases insufficient, to perform any sort of

[11] See for example: (Luken and Stares 2005; Smaliukiene 2006; Foo 2007; Smaliukien 2007; Kwanjai, den Hertog et al. 2009; Özen and Küskü 2009; Jamali 2010; Jamali and Neville 2011; Preuss and Barkemeyer 2011; Bell, Moore et al. 2012; Klerkx, Villalobos et al. 2012; Lim and Tsutsui 2012; Reimann, Ehrgott et al. 2012; Samaha and Abdallah 2012).

statistical analysis. Given the criteria for selection of literature for review and research questions, it is impossible to say how representative these 45 studies are of government influenced CSR behaviour and impacts globally or as a result of Dutch policy.

Lack of counterfactual data

As expected, a small number of studies included a counterfactual analysis, that is, the imaginary situation that would have occurred without the intervention. This confirmed the decision taken at the protocol stage not to use a lack of counterfactual data as exclusion criteria. This absence indicates a weakness in the evidence presented.

Bias in publication date

The publication date aimed to capture publications dealing with the outcomes of policy enacted from the year 2000 onwards. The low number (15) of publications found globally that focus on CSR impacts in developing countries, and much larger number of excluded publications on CSR in developed countries, this highlights the dearth of literature on the subject. A limitation of the method used was that the timescale between policy intervention and impact appears very short, given that Dutch CSR related policy emerged only a decade ago. The effects from these CSR interventions appear not to have had time to be sufficiently to mature and be captured and documented in studies that met the criteria of this review. This is particularly the case for Dutch policy interventions, as the majority of studies date from 2010 onwards.

The number of studies excluded indicate that CSR has mainly been covered in the literature from a perspective of a voluntary, business initiative which has been influenced particularly by non-government stakeholders (Dhaliwal, Radhakrishnan et al. 2010). Policy supporting, promoting or making CSR mandatory is a fairly recent phenomenon. For example in the Netherlands, the majority of policies relating to CSR (see Table 11) date from 2007 and the regulation requiring mandatory disclosure on CSR was enacted in 2005[12]. The low level can be explained also by the lag in time between enacting and implementing a policy, being able to see its impacts (Greenberg and Robins 1986), and then literature being published on the subject. The five years since the peak of CSR related policy was introduced in the Netherlands means that only a number of anticipated impacts can reasonably be expected to be currently visible in developing countries.

This review can therefore be seen as baseline on the current state of the evidence on effectiveness of CSR policies, and it is recommended that it be updated in the future when more studies are available.

Changing status of developing countries

Using the current status of developing countries (as defined by the 2011 UNDP development report) meant that a number of publications were excluded as the location of impact was

[12] 2005 Amended Dutch Corporate Governance Code and Guideline 400 of the Dutch Council for Annual Reporting on CSR, *inter alea* based on the Global Reporting Initiative. For details of the process see http://www.ser.nl/en/publications/publications/2008/~/media/Files/Internet/Talen/Engels/2008/b27428/b27428_en_5.ashx

located in a country that had moved up from the low or medium level category since 2000. For example a number of studies from Brazil and China (both in the medium level category in 2000). As the data in 21% of the publications covered longer timescales of up to and over five years, strictly following the search strategy would have meant that studies were excluded when the country in question was categorised as medium or lower level of development. Thus studies which were of high quality and provided evidence of policy links were included. Thus emerging countries which had moved from a classification of medium to higher levels of development in the study period, such as South Africa, China and Brazil, were included in the review.

The literature reviewed presents a different picture than the 416 UN Compact website cases detailed in Barkemeyer (2009). In this study, best practice examples largely concerned activities in OECD countries and a small number of emerging economies such as South Africa, India, and China. It neglected regions such as sub-Saharan Africa (excluding South Africa). This literature reviewed in this study highlights that best practices are also occurring in non-OECD countries and emerging markets.

Improvements: Hybrid approach and mixed methods

The pragmatic, hybrid approach taken by this review, combining a systematic review protocol with a general summary of other literature and a theory of change analysis of Dutch policy interventions was deemed useful by the review team. The latter provided comprehensive knowledge to confront and balance case study results. This also reflects the experience of other systematic reviews of policy interventions (Ton 2008; IOB 2011; Ton, Vellema et al. 2011). This method helped move towards more evidence-based conclusions given the small number of studies and helped reduce the narrow information base caused by the evaluation quality criteria.

This hybrid method used a wide range of data sources. Selection criteria were adapted to the realities of the literature found. A pragmatic approach was used to include and exclude studies based on whether the literature included full or only partial information on impact pathways. Background literature on Dutch policies and intervening organisations was used to interpret the results of evidence in the publications. A recommendation for future use of the hybrid systematic review methodology is that a good delimitation of search terms is necessary to allow sufficiently homogeneous studies to be reviewed, in terms of their complexity, scale and indicators.

Combining a systematic review with other, mixed (quantitative and qualitative) methods of policy and practice evaluation, such as case studies, interviews and workshops, is expected to result in rich(er) sources of more contextualised data. The benefits of the systematic review approach are the relatively low cost, short timescale, ease of access to publically available data and replicability.

Annex 2 About IOB

Objectives

The remit of the Policy and Operations Evaluation Department (IOB) is to increase insight into the implementation and effects of Dutch foreign policy. IOB meets the need for the independent evaluation of policy and operations in all the policy fields of the Homogenous Budget for International Cooperation (HGIS). IOB also advises on the planning and implementation of evaluations that are the responsibility of policy departments of the Ministry of Foreign Affairs and embassies of the Kingdom of the Netherlands. Its evaluations enable the Minister of Foreign Affairs and the Minister for Development Cooperation to account to parliament for policy and the allocation of resources. In addition, the evaluations aim to derive lessons for the future. To this end, efforts are made to incorporate the findings of evaluations of the Ministry of Foreign Affairs' policy cycle. Evaluation reports are used to provide targeted feedback, with a view to improving the formulation and implementation of policy. Insight into the outcomes of implemented policies allows policymakers to devise measures that are more effective and focused.

Organisation and quality assurance

IOB has a staff of experienced evaluators and its own budget. When carrying out evaluations it calls on assistance from external experts with specialised knowledge of the topic under investigation. To monitor the quality of its evaluations IOB sets up a reference group for each evaluation, which includes not only external experts but also interested parties from within the ministry and other stakeholders. In addition, an Advisory Panel of four independent experts provides feedback and advice on the usefulness and use made of evaluations. The panel's reports are made publicly available and also address topics requested by the ministry or selected by the panel.

Programming of evaluations

IOB consults with the policy departments to draw up a ministry-wide evaluation programme. This rolling multi-annual programme is adjusted annually and included in the Explanatory Memorandum to the ministry's budget. IOB bears final responsibility for the programming of evaluations in development cooperation and advises on the programming of foreign policy evaluations. The themes for evaluation are arrived at in response to requests from parliament and from the ministry, or are selected because they are issues of societal concern. IOB actively coordinates its evaluation programming with that of other donors and development organisations.

Approach and methodology

Initially IOB's activities took the form of separate project evaluations for the Minister for Development Cooperation. Since 1985, evaluations have become more comprehensive, covering sectors, themes and countries. Moreover, since then, IOB's reports have been submitted to parliament, thus entering the public domain. The review of foreign policy and a reorganisation of the Ministry of Foreign Affairs in 1996 resulted in IOB's remit being extended to cover the entire foreign policy of the Dutch government. In recent years it has

extended its partnerships with similar departments in other countries, for instance through joint evaluations and evaluative activities undertaken under the auspices of the OECD-DAC

Network on Development Evaluation

IOB has continuously expanded its methodological repertoire. More emphasis is now given to robust impact evaluations implemented through an approach in which both quantitative and qualitative methods are applied. IOB also undertakes policy reviews as a type of evaluation. Finally, it conducts systematic reviews.

Annex 3 About LEI

LEI Wageningen UR (Agricultural Economics Research Institute) carries out socio-economic research and advises businesses and governments in making strategic choices within the domain of healthy food and living environments. By means of independent research, LEI offers its customers a solid basis for socially and strategically justifiable policy choices. LEI is part of the Social Sciences Group (SSG) of Wageningen UR (University & Research centre).

Impact assessment

Public and private organisations are increasingly asking for reliable evidence of the impact of their interventions in order to improve the performance of the value chain. Even when effects are measured in order to show that 'it works', the role of specific interventions in achieving these changes are often unclear: who does it work for and why?

Together with clients, LEI is developing tools that supply reliable information and stimulate learning at company and policy level. With the help of theory-guided evaluations, LEI tests and evaluates the assumptions which underlie the interventions. LEI develop methods for gathering and storing data in order to help customers evaluate and refine their strategies.

New business models

The world around us is changing; organisations need to be able to respond to developments quickly. LEI researchers support businesses in doing so with the business model canvas. Increases in scale and cost-cutting are no longer economic in the agro-food and natural resources sectors. Businesses need to shift their focus and investigate which extra opportunities exist for their land, greenhouses and suppliers, etc. Various businesses have already called in the help of the LEI to do so. In the shape of the business model canvas, LEI offers businesses a practical method to tackle these questions together.

More information: www.wageningenUR.nl/en/lei

Annex 4 Terms of Reference

Systematic review of literature on corporate social responsibility

Background

In the letter to Parliament *Ondernemen tegen armoede* (October 2000)[1] and the addition to this letter from 20012 the next statement can be found on sustainable economic development: 'Economic growth in developing countries should be achieved with the active participation of the poor, so that they can make a direct contribution to that growth and share in its benefits. This approach of economic growth, called pro-poor growth, means that economic growth must be accompanied by sustainable employment creation, health care and education provision, reforms in access to land and other means of production, the enhancement of civil society, fair wages and salaries and sufficient attention to the most vulnerable groups.' This vision is elaborated in three lines of thinking: improvement of the international environment, a healthy investment climate in developing countries and support to enterprises. Corporate Social Responsibility (CSR) relates to all three lines of thinking. Firstly, a reference is made to the international OECD-guidelines for multinational enterprises as improvement of the international environment. At national level, national laws and regulations are the main focus as well as lobby and advocacy for these issues. Thirdly, companies that apply for government programmes on the promotion of exports or of investments should comply with standards and guidelines. In some PSD programmes adoption of guidelines will be used in the approval procedure for subsidies. This is the micro level of CSR interventions. Recently, adoption of the renewed OECD-guidelines for multinational enterprises has been made a strict condition for approval of subsidies to companies.

Interest in CSR is often shown as a means or input in the process of policy formulation and implementation. Compliance with guidelines is considered as a parameter of success. Less, or sometimes no, attention is paid to results and outcomes of these activities. What are the benefits for people, planet and profit? What evidence is given for these benefits?

Evaluations on the effects of the Dutch CSR-policy are scarce. Sometimes CSR is mentioned in evaluations of PSD-instruments and these evaluations often conclude that data for assessment of CSR were not available. A policy review (RPE 20065) can be based on research of similar interventions, used by other donors or actors. Therefore it was decided to have a systematic literature review on CSR as part of the policy review. This literature review is part of the policy review on PSD (see the Terms of reference in Annex 3). The scheme below shows how CSR-interventions (on macro, meso or micro level) should finally lead to poverty reduction. This basic chain forms the basis for the current literature review.

Objective

The research questions are:

1) What is known about the effects (impact, outcomes and cost-effectiveness, directly or indirectly) of government supported interventions in the field of CSR on CSR behaviour of enterprises?
2) What is known about the effects of CSR-behaviour of enterprises on poverty reduction?
3) What are the main gaps in evidence on both topics?

The review will be based on a reconstruction of the theory of change of the Dutch CSR-policy. This reconstruction will also reveal indicators to measure the effects at different levels of the intervention logic. After this tasks has been completed, the search can start (see also 'planning and budget' below).

Systematic Review

The purpose of a systematic review is to sum up the best available research (evaluations and academic research) on a specific question. This is done by synthesizing the results of several studies. Following the guidelines and procedures mentioned in the protocol of the Campbell Collaboration a systematic review uses transparent procedures to find, evaluate and synthesize the results of relevant research. Procedures are explicitly defined in advance, in order to ensure that the exercise is transparent and can be replicated. This practice is also designed to minimize bias.

Studies included in a review are screened for quality, so that the findings of a large number of studies can be combined. Peer review is a key part of the process; qualified independent researchers control the author's methods and results. Key components of a systematic review are: (i) clear inclusion/ exclusion criteria; (ii) an explicit search strategy; (iii) Systematic coding and analysis of included studies and (iv) Meta-analysis (where possible).

There are two types of selection criteria applicable for this particular review:

- General evaluation quality assessment, as used by the Policy and Operations Evaluation Department (IOB) (see annex 7), which looks at the quality of the evaluation and includes e.g. an assessment of triangulation. It will be useful to use (part) of these criteria in the first screening of evaluation reports.
- Specific subject assessment, for the use in this CSR review. This includes questions as: is there evidence-based information on CSR; is there a comparison with a reference group; is the scale of the study sufficient?

The intention is not to exclude studies and evaluation reports too quickly. Later on, the selection criteria can be narrowed down. Note that it is rather strict on results/impact, but flexible on the interventions. There may be relevant interventions contributing to CSR that are not yet captured. Quality control during the three phases (see below: planning and budget) of the review should be assured. It is expected that during the iterative process several decisions have to be made (theory of change, indicators, inclusion and exclusion criteria, quality of publications etc.).Within the organisation or the network of the consultant sufficient and relevant expertise ('critical mass') should be available and consulted upon to guarantee the quality of the process and the final report.

Scope

Poverty reduction in the context of the policy review on private sector development is defined as the ability of developing countries to fight poverty independently. A government that supports sustainable economic growth and has a pro poor policy will become less dependent on the provision of aid (ODA) from donors. Several parties are involved in this process (private sector, government, civil societies and multilateral organizations) at

different levels (macro, meso, micro). The Netherlands wants to work with all these parties, at all levels, based on the demands coming from the developing countries.
Corporate Social Responsibility has been defined in many ways. For the purpose of this international literature review we will use on the one hand the definition of the Dutch government as spelled out in the note *Kabinetsvisie Maatschappelijk Verantwoord Ondernemen 2008-2011: inspireren, innoveren, integreren*. Here, CSR is defined as 'the care for societal effects within the operations of an enterprise'. It has the following characteristics:

1) The deliberate choice of the enterprise to direct their operations in the three dimensions of people, profit, planet and contribute in that way to the long term societal prosperity.
2) To have a lasting relationship with stakeholders in the Netherlands and abroad on the basis of transparency and dialogue, thereby giving answers to justified questions from society. On the other hand, it is important to have literature reviewed that is also based on other definitions and characteristics. For instance the definition used by the Dutch NGO MVO8 Platform: 'CSR is a results based process, through which the enterprise takes responsibility for the whole of the value chain and its effects on social, ecological en economical parameters. The enterprise takes responsibility for that in dialogue with the stakeholders.' The private sector itself also uses its own definitions. For instance the World Business Council for Sustainable Development has presented a definition in its vision 2050 that fits in one sentence: '9 billion people live well and within the limits of the planet.' Since it is important to have all relevant literature reviewed, a variety of definitions applies and can be used for framing the search questions for the review.

Impact evaluations/research is defined by the World Bank as the counterfactual analysis of the impact of an intervention on final welfare outcomes, whereas the intervention can refer to a project, programme or a policy. These are studies based on an experimental or quasi-experimental design, using different techniques to construct a counterfactual.
Cost-effectiveness studies combine impact evaluation with cost information in order to compare different interventions and assess their relative value for money. Where cost-benefit analysis represents the 'benefits' in monetary terms, cost-effectiveness analysis uses other measurements of effectiveness or outcome depending on the programme goals (e.g. learning achievements).

The literature should consist of publicly available literature, preferably published in international, peer reviewed journals or 'grey' literature from renowned institutions and authors. It is understood that IOB will support the process of procuring articles that are not available free of charge or that are not available in the public domain. The costs of this are not included in the financial proposal below. The literature should be available in English (though relevant literature in other languages, e.g. Scandinavian, can be included as well). The literature search should start in 2000 and run up to 2011. Earlier relevant literature is considered to surface through 'snowballing'. The search terms should be made explicit so that the literature review can be updated and replicated.

Output

The work should result in a report. This report should not be longer than 40 pages. The study is first of all backward looking: what worked well and what did not? The report should also include an overview table with the expected returns to investment / effectiveness /

cost-effectiveness, and evidence thereof, and the related sources and dates. A description of the applied methodology should be made available as an annexe to the report. A last, forward looking chapter in the report will consider the consequences for future policy.

Audience

The reader of the report is considered to be interested (Northern) practitioners in the field of development cooperation.

Planning and budget

The literature review should be undertaken between June 2012 and September 2012. It will be published by end 2012 as part of the broader policy review on private sector development. Planning will consist of 3 phases. Phase one will be on the reconstruction of the theory of change of Dutch policies, including an overview of the definitions of CSR used by the Dutch government, the NGO's and the private sector (World Business Council for Sustainable Development), intervention logic and key indicators to measure results/ changes. Output will be a document approved by IOB.

Phase two will elaborate on the methodology to be used for the full search. Output will be a methodology for the search, including a limited search and a planning for phase three, agreed upon by IOB.

Phase three will consist of the full search and drawing up of the final report. The full search will cover preferably at least 40 relevant publications after selection criteria have been applied. IOB will consider having a reference group to participate in the discussions at the end of the phases as indicated.
Budget is set at a maximum of € 50.000,-

Key tasks

- Reconstruction of theory of change and relevant key indicators
- Development methodology for literature search based on terms of reference and discussion with IOB
- Systematic literature search based on the three research questions
- Collecting / reading relevant literature
- Analyse results of literature review and summarise findings in a report answering the research questions (see above)

The tasks will be implemented by external consultants under close supervision of IOB Evaluator Max Timmerman and with the assistance of IOB researcher Jiska Gietema. It is anticipated that also during the phases decisions have to be made by the consultants and IOB simultaneously, about how to move forward.

Annex 5 Data sources

Type of data source	Portal	Search terms	Number of publications found	Number retained after title & abstract screening
Bibliographic scientific databases	Web of Science Gender Studies Database CAB abstracts EconLit Social Sciences Citation Index (SSCI) Scopus		1047 5 472 190 114 1743	700
Gateways and specialist websites of organisations and institutions	Eldis Jolis 3ie Database of Impact Assessment Google scholar Social Science Research Network IDEAS Google	See search terms	 18	
Calls for information (IOB Website) and contact with experts		Text on IOB website	 5	 1
Snowballing[13]	(Elbers 2002) (van Tulder 2010) (van Tulder 2008) (Gietema 2012) (Gietema 2012)		61 32 36 1 1	1 1 1 1 1
Specialist websites of organisations and institutions + Google snowballing	www.somo.nl	CSR	131	12
	www.somo.nl	Under 'Partnership'	14	6
	www.researchfordevelopment.org	CSR	4	1
	www.partnershipresourcecenter.nl	Under Publications	34	3
	Google	Dutch CSR policy impact	655,000 (first 10 pages)	1
	Google	Dutch CSR impact developing countries	482,000	
	research for development (R4D)	By region : Netherlands CSR impacts	10 3	1 0
	publications.worldbank.org	Under Subjects (Finance and Financial Sector Development --> CSR) under Subjects (Industry --> CSR) International Economics and Trade --> CSR	0	
	www.mvonederland.nl	Bibliotheek --> impact	15	0
	UN Global Compact	Searched for publications		0
	www.unpop.nl	All	7	
	Google -	UNPOP publications and projects	0	0

[13] Snowballing is a technique where information contained within one publication is used to find and source further relevant literature.

Type of data source	Portal	Search terms	Number of publications found	Number retained after title & abstract screening
Specialist websites of organisations and institutions + Google snowballing	www.milieudefensie.nl	All CSR	60 24	3 4
	www.profundo.nl	All	150	0
	IDS	all in business theme	40	1
	UNDP	CSR / business / private sector		0
	WBCSD	Publications --> Case study --> CSR impact	4	0
	WBCSD	Publications --> Case study --> CSR	11	0
	IFC	Snowballing		
	ISO	Handsearch		0
	Overheids websites	CSR		0
	SER	Handsearch		0
	NVO	Handsearch		0
	MBKJ	Handsearch		0
	FNV	Handsearch		0
	NCP-OECD	Handsearch		0
	ILO	Handsearch		0
	UNICO	Handsearch		0
	DCED	Handsearch		0
	SSRN Social Science Research Network	Handsearch		0
	Eldis	CSR impact	113	3
	3ie Database	CSR / CR --> under theme 'private sector development'	45	0
	IDEAS & RePEc database)	CSR AND Impact	283	0

Type of data source	Portal	Search terms	Number of publications found	Number retained after title & abstract screening
Specialist websites of organisations and institutions + Google snowballing	Google	Name intervention AND impact AND developing country*Interventions: (CBI, SNV, ICCO, PPP, PUM, PSOM, IDH, MVO Nederland, PSD platform, NCP, OECD MVO, Transparency benchmark/index, MKB, FNV, VWO, NCP, Agentschap NL, FNV Mondiaal, CNV-International, Agriterra, DECP, FMO, FOM, NCDO, BID, CNV, DECP, PSI, ORIO, PPP, PROPARCO, Green Deals, Top Sector, public procurement policy, trade missions, subsidies, export subsidy, trade promotion, certification, global compact, CSR benchmark*)	8,908,007 (First 3 pages of each combination)	5
	Google	CBI AND impact AND developing country	3,700,000	2
	CBI website	Search in publications + under 'impact'	341	0
	Google	SNV AND impact AND developing country	133	2
	SNV website	Search in publications: case studies section & research papers	14	9
	Google	ICCO AND impact AND developing country	31,900	1
	ICCO website	under 'results'	13	
	Google	PPP AND impact AND developing country	4,650,000	
	MinBuza and IOB websites	CSR, PSD, impact	20	1
	IDH website	CSR, PSD, impact	33	3
	Total specialist sites & snowballing			95

Annex 6 Coding sheet

Category	Variable Number	Variable Name	Short description	Description	Coding labels
General	1.01	ID	Unique study identification #		
	1.02	AUTHOR	First Author	Surname, Initial	Surname, Initial
	1.03	COMMENTS	General comments	Any general comments on study not coded elsewhere	Open answer
	1.04	PUB DATE	Publication date	Year	Date
	1.05	PUB TYPE	Publication type	Publication type	1 = Peer-reviewed journal 2 = Book chapter/book 3 = Reports 4 = Briefs 5 = Other 8 = Unpublished
	1.06	FUNDER	Funding agency	Who is funding the evaluation/study?	1= Public sector (e.g. government agency) 2 = Public-private sector (e.g. round tables, platforms, development organisations) 3= Private sector (e.g. company) 8= Not clear 9= N/A
	1.07	INDEPENDENCE	Independent evaluation	independent evaluation (authors not funded by the implementing agency)?	1=Yes 2=No 8=Not clear

Category	Variable Number	Variable Name	Short description	Description	Coding labels
Intervention	2.01	DUTCH POLICY	Link to Dutch policies or companies	Intervention linked to Dutch policies or companies	1 = yes 2 = no 3 = not clear
	2.02	POLICY LEVEL	level of governmental regulation that CSR is related to		1= NGO 2 = National legislation 3 = Supra-national (e.g. EU, UN, OECD, ILO)
	2.03	POLICY INTERVENTION OR SUPPORT	Name of policy supporting the intervention	type of policy/ regulation	Verbatim text (copy-coded from the full-text)
	2.04	TYPE POLICY	type of policy	Type of government policy supporting or promoting company CSR – INTERPRETATION	1. Endorsing 2. Partnering 3. facilitating 4. mandating
	2.07	INTERVENTION DRIVER	Rationale behind intervention	Rationale behind the intervention	1 = philanthropy 2 = business practices 3 = product quality related
CSR behaviour	3.01	TYPE OF CSR BEHAVIOUR	classification of behaviour types – using ISO categories	classification of behaviour types – using ISO categories (See table 3 in Protocol)	1 = Communication/ disclosure on CSR eg. reporting 2 = Relationships on CSR 3 =Voluntary initiatives on CSR 4 = Understanding CSR in enterprise 5 = Reviewing/ improving enterprise's CSR actions and practices 6 = Enhancing credibility regarding CSR
Context	4.01	COUNTRY	Country	List countries the study was conducted in	Country 1, Country 2, etc.
	4.02	TYPE OF COUNTRY	level of development of country	using UN HDI (Reference to UNDP 2011)	1. LOW DEVELOPMENT COUNTRY 2. LOW – MEDIUM DEVELOPMENT 3. MEDIUM DEVELOPMENT COUNTRY

Category	Variable Number	Variable Name	Short description	Description	Coding labels
Impact & Outcome patterns	5.02	OUTCOME LEVEL	Outcome indicator used	level of CSR outcome indicators used in the study	1 = National level outcome 2. company level 3. sector or chain level 4. local community/regional 5. household level 6 beneficiaries individual level
	5.03	IMPACT CATEGORY	type of impact/ outcome	classification of outcome type	1 = Environmental 2= Organisational governance 3 = Human rights 4= Labour practices 5= Fair operating practices 6= consumer issues 7 = community involvement
	5.05	SECTOR	type of industry/ business sector	classification of sector	1 = industry and trade 2 = Business & commerce 3 = manufacturing 4= Agriculture, livestock, timber 5 = IT 6 = Services 7. other – state
	5.11	TIMESCALE	time to reach impact/ outcome	timescale of impact reached	ST= Short term (1-2 years) MT= Medium term (3-5 years) LT= long term (>5 years)
Study design and evidence quality	6.01	STUDY TYPE	Study type	Categorise the study	1 = Largely quantitative 2= Largely qualitative 3= Mixed method
	6.02	STUDY SUBTYPE	Study sub-type	Type of impact study design	1. Includes counterfactual analysis/reasoning (What would have happened without the intervention?) 2. No counterfactual analysis/ reasoning
	6.03	RELIABILITY	Information on methods	describes research methods to answer the research question	1 = Clear 2 = Unclear
	6.05	RIGOUR ANA	Rigour in analysis of data	Rigour in analysis of field data on impact of the CSR behaviour	1 = Strong 2 = Weak 3 = Unclear
	6.07	DESIGN COMMENT	Comment on study design	If necessary, additional comment on study design	Open answer

Category	Variable Number	Variable Name	Short description	Description	Coding labels
Assessment results	7.01	RETURN ON INVESTMENT	Information on return of investment on CSR behaviour		1 = Positive 2 = Negative 9 = No information
	7.02	COST EFFECTIVENESS	Information on cost effective-ness of CSR behaviour		1 = yes, available 2 = No, not available 9 = Not clear
	7.03	SUSTAINABI-LITY	Information on sustainability of CSR behaviour		1 = Yes 2 = No 9 = No information
	7.04	IMPACT	Impact assessment information of CSR behaviour		1 = Yes, impact assessment information available 2 = No impact assessment information available 3 Positive assessment 4 Negative assessment 5 Both positive and negative assessment

Annex 7 Reconstruction of Dutch CSR policy

Definitions of CSR in Dutch policy

The first step in reconstructing the changes in Dutch policy and the theory of change (the logic behind interventions, also known as a result chain) was to define what is meant by **Corporate Social Responsibility** (**CSR**). As the popularity of CSR has increased among Dutch companies (Jonker 2000; Koolman 2003) and internationally, it has been defined in many ways. The most widely used definitions in the Netherlands are found in the 2007 document on the Cabinet's Vision for Socially Responsible Business 2008-2011 (Heemskerk, 2007). In this vision, the Dutch government provided a very broad definition that stresses CSR is a deliberate choice by enterprises to achieve three dimensions of growth (people, profit and planet) and maintaining relations with the various stakeholders on the basis of transparency and dialogue, answering questions raised in society, which all contribute to long term societal prosperity. This is summarized in the phrase (p3):

> *'CSR is the concern for the social impact of the company's operations.'*

An important characteristic of CSR highlighted in the Cabinet's Vision is that it concerns behaviour of firms that goes beyond compliance with mandatory regulations. The Dutch CSR policy sees a way of going beyond such requirements by integrating CSR into company's core activities, such that CSR becomes part a company interest.

The definition used by the Dutch MVO Platform is:

> *'CSR is a results based process, through which the enterprise takes responsibility for the whole of the value chain and its effects on social, ecological en economical parameters. The enterprise takes responsibility for that in dialogue with the stakeholders.'*

The SER (2011) p8 makes explicit the link between CSR and development, with poverty alleviation implicit:

> *'International corporate social responsibility (ICSR) allows attention to be paid on the development impact of their corporate activities.'*

Definitions used by the private sector abound, and have been broadly interpreted and tailored by individual enterprises. A history [14] of Dutch CSR provided by the online knowledge centre Sustainable Business (*Duurzaam Ondernemen*) indicates that corporate initiatives started in the 1960s. Definitions used by the private sector differ widely, especially those used by large corporations and by specific sector, for example the commodity sectors covered by IDH.
The Dutch government states that it expects companies working abroad to adhere the OECD guidelines for Multinational Enterprises and that it 'expects companies working across borders to use the OECD Guidelines for Multinational Enterprises as standards'. Governments adhering

[14] http://timerime.com/en/timeline/233086/Geschiedenis+Maatschappelijk+Verantwoord+Ondernemen+in+Nederland/.

to the OECD *Guidelines* encourage the enterprises operating on their territories to observe the *Guidelines* wherever they operate, while taking into account the particular circumstances of each host country. The OECD does not provide a definition of CSR, but its Guidelines for Multinational Enterprises (OECD Watch and Eurosif 2007) outline what OECD member governments agree are the basic components of responsible corporate conduct. These components cover labour (employment and industrial relations) and human rights, combatting bribery and corruption, the environment, information disclosure, consumer interests, science and technology, competition and taxation. The OECD Guidelines also refer to one of the most common, broadly accepted definitions of sustainable development, the definition from the World Commission on Environment and Development (Brundtland 1987):

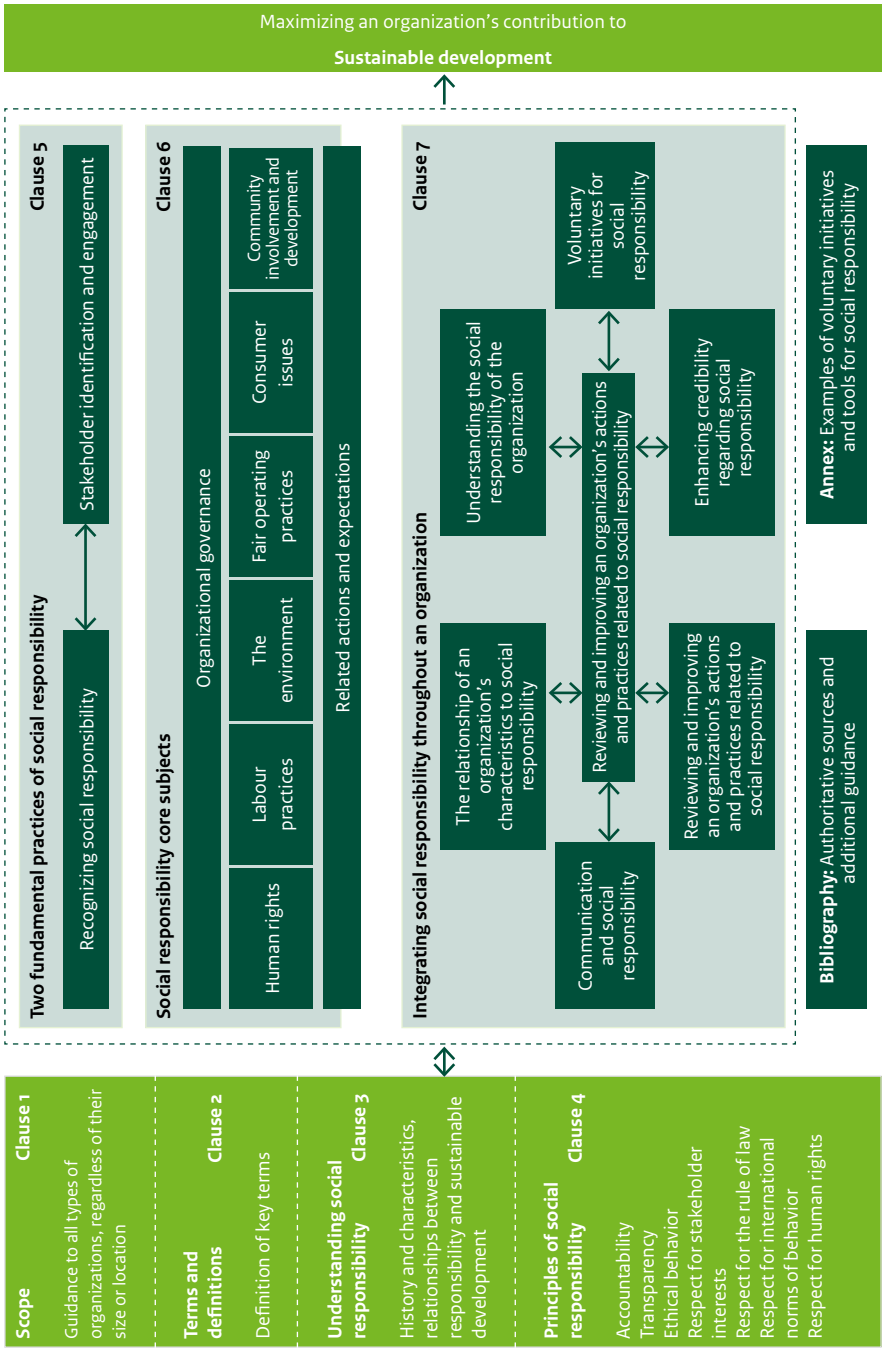
> '*Development that meets the needs of the present without compromising the ability of future generations to meet their own needs*.'

The Dutch government website[15] also refers to UN Global Compact and the 2011 EU communication on CSR. The UN Global Compact does not define CSR, but refers to ten principles in the areas of human rights, labour standards, the environment and anti-corruption. These have universal consensus and are derived from the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, Rio Declaration on Environment and Development and the United Nations Convention Against Corruption. The Global Compact asks companies to embrace, support and enact these core values within their sphere of influence.

The Dutch Cabinet Vision also mentions the role of the Netherlands in the development of the ISO 26000 guidance for CSR. Culminating in 2010, the landmark standard gives guidance to organizations to develop and improve their performance in social responsibility. It clarified divergent views on social responsibility by providing a coherent vision and is increasingly referenced. Illustrated in figure 16, ISO provides 'guidance' and is not a certification standard like the ISO 9001 quality management and ISO 14001 environmental management standards. Social responsibility is described as a multi-faceted approach that, like quality, should be integrated into all aspects of how a company conducts its business. It is not seen as merely a 'neutralizing' action applied at the end of production and distribution to fix what has been generated or displaced. Rather, it is seen as a proactive mind-set to be incorporated across all levels of planning, execution, and stakeholder interaction. ISO 26000 acknowledges that applying a lens of social responsibility can be complex. Being normative, competing priorities, cultural differences, and other unique variables can create a muddied picture concerning what is the 'right' action. The ISO standards make it clear that 'a situation's complexity should not be used as an excuse for inaction,' (ISO 2010 p.25) and that companies should proceed in good faith, applying the seven principles of socially responsible behaviour as outlined in the standard: accountability, transparency, ethical behaviour, respect for stakeholder interests, respect for the rule of law, respect for international norms of behaviour, and respect for human rights. Although ISO 26000 is not specifically a Dutch policy, it was created with input from (among others) the Netherlands NEN and experts from over 75 countries and has been endorsed by the Dutch government. The guideline has been much lauded – but it difficult to obtain, as it is available from ISO upon payment.

[15] http://www.rijksoverheid.nl/onderwerpen/maatschappelijk-verantwoord-ondernemen/mvo-internationaal

Overview of ISO 26000



Source: ISO.

These diverse and very broad definitions of what is considered to be CSR are challenging for this review process. To overcome this, the terms used by the ISO were selected for this study as providing the most workable and comprehensive characterisation encompassing the various Dutch and international definitions of CSR. This formed the basis for the search terms used in this systematic review (see Annex 4).

Dutch CSR related policy

The next step in reconstructing the theory of change and intervention logic for this review, was to distil the key elements of the Dutch **policy** relevant to CSR in developing countries. This step aims to 'ground' the review by characterising government interventions and the indicators used in practice to measure the effects and impacts of CSR.

Dutch government CSR-policy is embedded in the policy on Private Sector Development (PSD). Common to Dutch policies on CSR in developing countries is the aim to promote a lasting relationship between stakeholders in the Netherlands and abroad on the basis of transparency and dialogue, thereby responding to societal pressures. Building on the SER advice 'Sustainable Globalization: a world to win', in 2008, a Declaration of International Corporate Social Responsibility was drawn up. Associations of employers and workers' organizations committed to further stimulate and facilitate international CSR at all levels and called on companies and sectors to actively implement this. This declaration was replaced by OECD with the normative framework outlined in the 2011 guidelines for multinational enterprises . The SER partners have continued their initiative as the International CSR Commission (de IMVO commissie)[16]. In the 'Doing business against poverty' *(Ondernemen tegen armoede)* letter to Parliament (October 2000)[17] and an addendum to this letter (2001)[18], the following statement was made[19]:

> *'Economic growth in developing countries should be achieved with the active participation of the poor, so that they can make a direct contribution to that growth and share in its benefits. This approach of economic growth, called pro-poor growth, means that economic growth must be accompanied by sustainable employment creation, health care and education provision, reforms in access to land and other means of production, the enhancement of civil society, fair wages and salaries and sufficient attention to the most vulnerable groups.' (p2)*

This vision elaborates three lines of thinking: improvement of the international environment, a healthy investment climate in developing countries and support to enterprises. CSR relates to all three lines of thinking. Firstly, reference is made to the international OECD-guidelines for multinational enterprises as a way of improving the international environment. At national level, national laws and regulations are the main focus, as well as lobby and advocacy for these issues. Thirdly, companies applying for government programmes

[16] See http://www.ser.nl/nl/publicaties/overige/2010-2019/2012/b30952.aspx.
[17] TK, vergaderjaar 2000-2001, 27 467, nr.1. Ondernemen tegen armoede. Brief van de minister voor Ontwikkelingssamenwerking en de staatssecretaris van Economische Zaken.
[18] TK, vergaderjaar 2001-2002, 27 467, nr. 6. Aanvulling op ondernemen tegen armoede. Brief van de minister voor Ontwikkelingssamenwerking.
[19] Unofficial translation.

concerning the promotion of exports or investments are required to comply with these standards and guidelines. The letter states (without further specifying) that 'in some PSD-programmes the adoption of guidelines will be used in the approval procedure for subsidies. Subsidies could be granted for exemplary CSR operations'. The 2007 Cabinet's Vision makes it clear that although regulation is the starting point, its role is in facilitating, partnering and endorsing as 'CSR is in essence beyond the law'. As there is no one standard recipe in for CSR in the business world, so the Dutch policy offers not one recipe but many, on an international and national level. Thus multiple pathways and interventions are made explicit in Dutch policy as the way to achieve impact. The Dutch government expects that companies working across borders embrace the OECD Guidelines for Multinational Enterprises as standard. Agentschap NL[20], as an executing arm of the government and contact point for businesses, educational institutions and public agencies for information and advice, financing, networking and implementation of laws and regulations, makes explicit it's facilitating role:

> *"The Dutch government has a role of facilitator and driver of the debate on CSR. The government assumes that CSR can best be promoted on a voluntary basis and that additional regulation is unnecessary. Companies know that CSR pays off and the government facilitates this process wherever possible. Within the OECD's on-going focus on the theme 'CSR', where consumers care about production methods and conditions are central. Netherlands plays an active role. In addition, the government encourages companies to be transparent about CSR activities at home and abroad. The annual transparency benchmark from the Ministry of Economic Affairs, Agriculture and Innovation gives a good overview of the growing number of sustainability reports of Dutch companies."*

The government also sees financial instruments as facilitating tools, designed to support businesses with investment in emerging markets with the aim of promoting sustainable economic development in these markets, open only to projects that observe the OECD guidelines are implemented. In Figure 1 in the main report, some Dutch examples are highlighted in the red circles. In 2011, the renewed OECD-Guidelines for Multinational Enterprises were made a strict condition in the approval process of granting government subsidies to companies[21]. In a government letter in response to the SER (SER 2011), compliance with CSR guidelines was also stated as a prerequisite for receiving subsidies. The government also encourages other companies to adhere to these guidelines.

The Dutch government has also made its support for international guidelines explicit as part of its national and foreign PSD policy. International guidance from the OECD, Global Compact and the EU strategy for CSR 2011 are recognised as contributing to inform and guide the development of Dutch CSR policy (SER 2011). Other influential documents were international agreed principles such as the UN Guiding Principles on Business and Human Rights (Ruggie 2011). Input for negotiations in the World Trade Organisation and the European Union's actions on CSR as part of non-trade negotiations also show the facilitating and endorsing approach to CSR in Dutch policy. These voluntary instruments form

[20] See http://www.agentschapnl.nl/onderwerp/wat-doet-de-overheid.

[21] TK 2011-2012, 32605, nr. 56. Ontwikkeling door duurzaam ondernemen (2011-2012). Brief van de Staatssecretaris voor Buitenlandse Zaken. p.9 e.v.

another foundation stone upon which the government's international PSD agenda has progressively been based

A letter[22] in 2012 to the European Commission from Henk Bleker, the former state secretary for Economic Affairs, Agriculture and Innovation, detailed the contribution by the Dutch government to the renewed EU-strategy for CSR. This specifies four main 'action areas' by the Dutch government on CSR and summarises current Dutch policy:

1) **Aligning European CSR with global approaches to CSR**: using the OECD Guidelines as a standard for alignment, and interventions to help achieve them such as subsidy requirements to companies, the NCP, the role of the SER, support through workshops, conferences and business networks, stakeholder consultations, commissioning and co-financing research, support projects and practical tools for companies and raising awareness of companies and consumers. Links between CSR and initiatives to counter corruption and child labour and improve human rights in business are clarified.
2) **Improving disclosure of non-financial information by companies**: through regulations and guidelines for annual reporting, the Transparency Benchmark and promoting the Global Reporting Initiative.
3) **Market incentives for encouraging CSR behaviour by companies**: by stimulating competition and providing market incentives the government has developed interventions that aim to encourage companies, inform and engage consumers, regulate public procurement and promote CSR to institutional investors, thus broadening public appreciation for CSR initiatives.
4) **Enhancing the visibility of CSR and disseminating good practices:** by actively promoting good practice and enhancing the visibility of exemplary CSR, policy incentives are provided to encourage companies to adopt CSR and to develop their CSR strategies further. MVO Netherlands and IDH are named as key interventions.

Whilst the title of the first action suggests it is mainly concerned with European alignment, the letter implies a global alignment and developing a coherent raft of CSR policies and interventions in the Netherlands, such that Dutch companies can operate in at home and internationally. Such standards for sustainability and IMVO have been increasingly formalised and recognised, becoming more embedded in corporate circles, national and European policy. For example, ISO 26000 became operational in 2010, in 2011 the OECD Guidelines for Multinational Enterprises were revised and the UN Guiding Principles on business and human rights (Ruggie framework) published.

The concept of supply chain responsibility as the encompassing normative framework for doing business abroad is stressed in this letter. This reinforces the value chain approach taken by initiatives such as the Sustainable Trade Initiative (IDH) and sustainable public

[22] Brief aan Europese Commissie over Nederlands beleid onder de hernieuwde EU-strategie voor maatschappelijk verantwoord ondernemen, juli 2012 DGIB / 12079555 and Attachment 'Contribution by the government of the Netherlands to the renewed EU-strategy for CSR'.

procurement , initiated by the government as a signal and incentive to the market for sustainable production and consumption[23].

Table 11 summarises some of the key Dutch policy instruments concerning the link between international CSR, development and poverty alleviation over the last fifteen years. They originate mainly from the Ministry of Economic Affairs, with the Ministries of Foreign and Social Affairs and the Social and Economic Council strongly implicated. There have also been regular debates in Parliament about CSR.

Overview of Dutch policy documents relating to CSR and development

Policy	Date	Ministerial 'owner'
Advice. The private sector in international development (Advies. De particuliere sector in internationale samenwerking)	December 1997	SER
1997 Act on environmental management and the implementing decree (Besluit Milieuverslaglegging).	1997	VROM
Doing business against poverty: Note concerning economy and development (Ondernemen tegen armoede: Notitie over economie en ontwikkeling)	2000	BUZA & EZ
Corporate social responsibility: Part of core business. Advice on corporate social repsonsibility (De winst van warden. Advies over maatschappelijk ondernemen)	2000	SER
Doing business against poverty (Ondernemen tegen armoede. Brief van de minister voor ontwikkelingssamenwerking aan de Tweede Kamer 27 467)	8 October 2001	DGIS
Ratification and implementation of International Labour Organisation Conventions 87, 98, 29, 105, 100, 111, 138 and 182	1950-2002	SWZ
Guide to Sustainability Reporting and Annual Report Guideline 400 (Richtlijn 400 Jaarverslag)	2003	EZ/DASB
Amended Guide to Sustainability Reporting and Annual Report Guideline Guideline 400	2005	EZ/DASB
Public Contract Procurement Procedures Decree (Besluit Aanbesteedingsregels voor Overheidsopdrachten) (BAO) and Special Sectors Tendering Decree (Besluit Aanbestedingen Speciale Sectoren) (BASS).	16 July 2005	EZ
Government Vision on CSR 2008-2011 'Inspiring, innovating, integrating' (Kabinetsvisie MVO 2008-2011 'Inspireren, innoveren, integreren')	December 2007	Government
Advice 'Sustainable globalisation: A world to win' (SER Advies 'Duurzame Globalisering: een wereld te winnen')	2008	SER
Policy brief International Enterprise (Beleidsbrief Internationaal Ondernemen Kamerstukken II, 26485, nr. 53)	7 March 2008	EZ

[23] http://www.rijksoverheid.nl/onderwerpen/aanbesteden/duurzaam-inkopen-door-overheden?ns_campaign=Thema-milieu-ruimte-en-water&ro_adgrp=Duurzaam_inkopen&ns_mchannel=sea&ns_source=google&ns_linkname=duurzaam%20inkopen%20overheid&ns_fee=0.00&gclid=CKbr-4inprUCFY7KtAoduEEAFg

Declaration International CSR (Verklaring Internationaal Maatschappelijk Verantwoord Ondernemen (IMVO)	2008	SER
Recommendations to the government on CSR and corporate governance and Dutch	2008	Brugmans Commission
Dutch Corporate Governance Code, Dutch Corporate governance Code Monitoring Commission	2009	EZ, Justice, finance
Cabinet Vision Non Trade Concerns (Kabinetsvisie Non Trade Concerns)	2009	EZ
CSR Progress Report (MVO voortgangsrapportage)	28 January 2010	EZ
Advice: More attention to sustainable growth (Advies Meer werken aan duurzame groei)	March 2010	SER
Second progress report international CSR (Tweede Voortgangsrapportage IMVO)	April 2011	SER
Advice on sustainable procurement (Advies over Duurzaam Inkopen) Letter to the House of Representatives (Tweede Kamer)	24 June 2011	I&M
Communication from the Commission to the European Parliament, Council, European Economic and Social Committee and Committee of the Regions: A renewed EU-strategy 2011-2014 for Corporate Social Responsibility	25 October 2011	EU
Letter to the Cabinet concerning progress on CSR (Kamerbrief voortgang beleid Maatschappelijk Verantwoord Ondernemen)	29 March 2012	EL&I
Letter to the European Commission concerning the contribution by the government of the Netherlands to the renewed EU-strategy for CSR (Brief aan Europese Commissie over Nederlands beleid onder de hernieuwde EU-strategie voor maatschappelijk verantwoord ondernemen)	4 July 2012	EL&I
Final evaluation SER initiative on international CSR (Eindevaluatie SER-initiatief Internationaal Maatschappelijk Verantwoord Ondernemen)	June 2012	SER

Dutch and international policy interventions on CSR

The literature review was international in character, but also paid attention to Dutch interventions and policy. An initial literature review indicated similar patterns in Dutch government interventions and interventions internationally, although these differ widely by country and continent. In Latin American and the Caribbean for example, government involvement and promotion of CSR is relatively weak and CSR is not integrated into government policy. CSR is often seen as a purely a voluntary initiative of business acting alone (Haslam and Americas 2004). In South Africa, the facilitating role of the government is recognised (Hamann and Acutt 2003). In Europe, governments in France, Germany, the UK and in the Nordic countries have taken a similar stance to the Dutch, using policy mixes based largely on facilitating and endorsing, with some underlying mandating policies. European government policy has generally been more responsive to NGO influence on CSR issues than in the US (Doh and Guay 2006). The dramatic increase in the attention given to CSR by companies worldwide can be seen in number of standalone CSR reports produced by

publicly listed commercial companies in 31 countries, increasing from fewer than 100 in the early 1990s to over 1,000 by 2007 (Dhaliwal, Radhakrishnan et al. 2010).

Organisations related to CSR interventions

To further reconstruct the impact pathways of Dutch policy on CSR, the **organisations** responsible for promoting CSR policies and enacting interventions in the Netherlands were identified. This aided the development of the search strategy and indicated the specialist websites which could be used searched. Four types of organisations have been implicated in developing and implementing CSR-related policy since 2000 and include, but are not limited to, the following:

5) **Central government**[24] such as the Ministries of Foreign Affairs (BUZA), Social Affairs and Employment (SZW), Housing, Spatial Planning and the Environment (VROM), Infrastructure and Environment (I&M), Economic Affairs (EZ) and Economic Affairs, Agriculture and Innovation (EL&I) – formerly Agriculture, Nature and Fisheries (LNV);
6) The **Social Economic Council** (SER) and International CSR Commission (*Commissie IMVO*) advises the government and parliament on the conduct of social and economic policies and on legislation in the socio-economic field. The SER also has administrative tasks relating to the industrial organization (PBO) including the supervision of product and industrial boards and is associated with the implementation of some laws;
7) **Implementing Dutch government** agencies such as NL Agency (*Agentschap NL*), the Chambers of Commerce and Centre for the Promotion of Imports from developing countries (CBI);
8) Government funding to non-profit, international development, cooperation and financing **partner organisations** such as SNV, PUM, BID, MVO Nederland, ICCO, FMO, CORDAID and AECF which have been concerned with development cooperation and structural poverty reduction in developing countries (under the Dutch co-financing subsidy policy *(Medefinancieringsstelsel, MFS)*).

This wide range of organisations highlights the complexity of policies on CSR: they have been implemented at multiple levels (national, local and international) and by many organisations (central government, intermediaries, agencies and partners).

Characterising Dutch government CSR interventions

An **intervention** is defined as specific activities by the (Dutch) government and/or their partners to support, promote or develop CSR by companies. These interventions can be grouped (Van Tulder and Van der Zwart 2006) such that four types of government interventions can be identified with (more or less) different characteristics and underlying principles, shown in Table 12. The interventions illustrate a broad continuum, demonstrating two opposing schools of thought. At one extreme is the notion that CSR is the responsibility of enterprise and is voluntary (Windsor 2006; Matten and Moon 2008), as opposed to the idea that public (government and other societal stakeholder) guidance is necessary to determine what behaviour is acceptable (Henderson 2001; Fox, Ward et al. 2002; Lozano, Albareda et al. 2008). A mix of interventions, based on different policy approaches is also possible.

[24] Note: The abbreviations pertain to the names of Ministries at the time when the policy documents were published.

Typology of government CSR policies and interventions				
Type	**Endorsing**	**Partnering**	**Facilitating**	**Mandating**
Level of state dependence	Dependent State ←	Interdependent State		→ Independent State
Principle	Self-regulation	Semi-private regulation	Semi-public regulation	Public regulation
Interventions	Political support; publicity and praise; labelling; support of civil society initiatives; publishing 'best practices'; supporting voluntary labelling	Combining resources; stakeholder engagement; Dialogue; Public Private Partner-ships; covenants	'Enabling legislation'; Strategic stakeholder dialogue; awareness raising; incentives, subsidies, tax rebates; procure-ment policies; capacity building; supporting spread of labels; self-governing agencies	'Command and control' legislation; regulators and inspectors; legal and fiscal penalties; FDI guidelines and trade policies; public labels and safety standards; anti-trust rules; generic policies in education, military, infrastructure.
Corporate Governance/codes	Own responsibility: voluntary codes and report-ting; peer re-views/ pressure	Multi-stakeholder code development; Shared monitoring	Implementing international principles; reporting stimuli/ guidelines	Stock exchange regulations and codes; company law ; mandatory reporting and disclosure rules
Position of government	Local governments in 'company towns'; weak host governments to-wards strong multinationals; receiver of Business-community involvement (BCI); corporate philanthropy and sponsoring;	State-owned corporations; joint membership of international technical committees; PPPs; regulators; joint training program-mes; institutionali-zed consultation with business and civil society	National governments; regional governments; multilateral organisations; object of formal business lobby; generic policies	

(Adapted from Van Tulder and Van der Zwart 2007 p113).

The first column in highlights how each type of intervention tends to have specific characteristics, occurring under certain policy principles, corporate governance codes, specific socio-economic and cultural contexts and mechanisms (the internal processes of change in an enterprise) – which (presumably) lead to associated characteristic outcome patterns. Organizing the systematic review according to these intervention types helps to compare findings between similar types of interventions. In practice, CSR interventions may be narrower, broader and/or more overlapping than this typology suggests. Interventions may be embedded in a larger project or programme context that may include non-Dutch

actors or other actors than the government and private sector, such as civil society or NGO organisations in relation to sustainable private sector development. The initial literature scan indicates that the same typology seems valid for other countries' government policies relating to CSR. This is important as the review will consider literature relating to government interventions and support for CSR from outside the Netherlands. If new types of interventions are identified during the literature review, the coding will be adjusted to reflect this. One of the reasons why the numerous voluntary and corporate initiatives have arisen is precisely due to the ineffectiveness, to date, of many governmental and intergovernmental processes (Auld, Bernstein et al. 2008). As a result of the many interventions and actors, pathways to impact are expected to be multiple and government interventions are expected to be only one driver of CSR behaviour (Albareda, Lozano et al. 2008). This makes the picture complex and difficult to disentangle (Oldsman and Hallberg 2004; Hasan, Mitra et al. 2006) and makes comparative analysis very difficult. In the Netherlands, the SER has recognised this complexity of 'diverse initiatives' (SER 2011)p10). The typology thus allows clustering of studies and multiple coding of such studies.

Examples of Dutch initiatives concerning international CSR were grouped into the four typologies shown below. The use of a mix of policy tools is apparent, with a predominance of interventions falling under the category of facilitating and partnering, reflecting the government policies that CSR is best promoted on a voluntary basis. Some initiatives, such as MVO Nederland, combine more than one approach. There are also mandatory requirements.

Endorsing: political support for CSR and support for voluntary, private and civil society initiatives and best practices:
- MVO Nederland
- OECD Guidelines and the National Contact Point (NCP)
- Transparency Benchmark
- Kamer van Koophandel
- Information for consumers on the http://www.consuwijzer.nl./Consumer Indicator website
- Raad van de Jaarverslaglegging RJ400 recommendations for presenting CSR in corporate reports

Partnering: multi-stakeholder engagement, dialogues and platforms, public private partnerships and agreements:
- MVO Nederland
- Platform Private Sector Development
- Trade Missions
- Sustainable Trade Initiative (IDH) (*Initiatief Duurzame Handel*) initiated by 2007 Schokland Agreements

Facilitating: enabling legislation, awareness raising, incentives, subsidies and tax rebates, procurement policies, capacity building, self-governing agencies and supporting labels/ certification:

- MVO Nederland
- Agentschap NL
- CBI
- SNV
- NCDO Business in Development
- BID Challenge
- Subsidies to Dutch partners working on PSD internationally: FNV Mondiaal, CNV-International, Agriterra, DECP and PUM
- Export credits and export credit insurance
- Program for Emerging Markets (*Programma Samenwerking Opkomende Markten*, PSOM) and Private Sector Investment Programme (PSI)
- Programma Economische Samenwerking Projecten (PESP)
- Facility for Sustainable Entrepreneurship and Food Security (FDOV)
- ORIO – grants for infrastructure projects
- Public Private Partnership Facility (PPP)
- Investment and Promotions company for Economic Cooperation (PROPARCO)
- Green Deals
- Trade promotion programmes (Top Sector policy)
- The Dutch Development Bank (FMO) Government Funds and the Facility for Emerging Markets (FOM – *Faciliteit Opkomende Markten*)

Mandating: legislation, inspections, fiscal and legal penalties, trade policies and standards:

- Public procurement policies
- Voluntary Partnership Agreements and Forest Law Enforcement, Governance and Trade (FLEGT)
- Trade policies
- Consumer laws
- Lobby to WTO and EU on Non-Trade concerns
- Reporting requirements for listed companies on CSR

Annex 8 Impact indicators

Table 13 provides an overview of the indicators for impact of CSR that were presented in the literature reviewed.

Impact indicators	
Aspect	**Indicators**
Human rights	1. Creation of value, income, assets, and employment 2. intervention restricting livelihood opportunities of the poorest workers 3. Development effects 4. GRI: Economic performance; market presence; indirect economic impact 5. GRI: Investment and procurement practices; non-discrimination; freedom of 6. How the benefits of the value chain are distributed 7. Increased capacity to consume 8. Involvement with oppressive regimes, military sales, or nuclear power 9. Labour; security practices; indigenous rights 10. Multiplier (private money including follow-up investments compared to subsidy) 11. No negative impact on the poor or women
Labour and industrial relations practices and rights	12. 115 indicators in SA8000 principles 13. Additional income (employees/community/suppliers) and increased ability to improve their homes, pay educational and other costs and investing farms (% not additional) 14. Commitments openly conveyed to workers and posted in a public place 15. Contributions to government revenue; 16. Creating effects in the entire chain of work and income generating activities in that sector 17. 'No work stoppage'/'no strike' clauses in worker contracts 18. Abolition of child labour * 19. Diversity 20. Elimination of all forms of forced and compulsory labour 21. Equal opportunity 22. Evidence of whether project management has/has not influenced worker representative elections 23. Government documentation confirming whether project workers or their organizations have been subject to civil or criminal proceedings related to organizational and associational activities at the project. 24. GRI: Employment; labour/management relations 25. GRI: occupational health 26. Health and safety 27. Housing 28. Income level above international standards 29. Investment/job € 30. Job creation/project € 31. Maintaining production at same location in face of cheaper labour and least rigorous standards 32. Medical care 33. Multiplier effects in chain/sector 34. Multiplier/demonstration of technology (duplication copying in sector) 35. No human rights abuses or complicity in human rights abuses* 36. No violence and intimidation 37. Observed follow-up investments/project N/A € and % of policy intervention contribution

Impact indicators	
Aspect	**Indicators**
Labour and industrial relations practices and rights	38. Occurrence of strikes and how handled by management 39. Overall business model embedded in the recipient's economy 40. Participants' dedication to project goals 41. People trained per project (days) 42. People's traditional knowledge used by developers to solve project problems 43. Percentage of facility workers organized compared with percentages for workers at other projects in the same industry sector, and generally for worker organizations in the region and in the nation. 44. Recognition of the right freedom of association 45. Recognition of the right to collective bargaining; 46. Stability of the value chain in a turbulent economy 47. Strong and representative workers' organisations to counter-weight of powerful interests 48. Subsidy per job € 49. Sustainable training (cost effective, replicable and contributing to a long-term culture of protecting labour rights) 50. Training and education 51. Unions represent the interests of women workers adequately 52. Wages above standard/legal minimum 53. Worker attempts to organize and list of worker organizations that existed at the project and in the region over the past 10 years. 54. Working hours 55. Security practices for labour
Environment – including a precautionary approach and responsibility	56. Greenhouse gas and climate change performance indexes 57. Environmental Performance Index 58. Resource output index 59. Water index 60. Chemical substances index 61. Increased yields 62. Training courses/subjects on sustainable practices 63. Precautionary approach to environmental challenges; 64. initiatives promoting greater environmental responsibility; 65. Development and diffusion of environmentally friendly technologies. 66. (environmental) certification 67. Negative environmental impacts 68. Management practices' to reduce/improve (social or environmental) impact 69. Loss of biodiversity (natural biodiversity and agro-biodiversity 70. Conversion of natural ecosystems 71. Destruction of forests, primary tropical forests and peat lands 72. Pollution/contamination of air, soils, and water 73. Soil degradation, erosion, and/or desertification 74. GRI: materials; energy; water; biodiversity; emissions, effluents, and waste; products and services; compliance; transport
Fair operating practices – including competition and taxation	75. Visible follow-up investments after pilot project by created company/ applicant firm without using government support 76. Institutional investment and CSR performance of public listed companies 77. Suppliers bargaining power 78. Changes in price premiums 79. Changes in business opportunities 80. GRI : Corruption; public policy; anti-competitive behaviour compliance

Impact indicators	
Aspect	**Indicators**
Consumer issues, interests and disclosure	81. Consumer perceptions 82. GRI Product Responsibility Customer health and safety; product and service labelling; marketing communications; customer privacy; compliance
Community involvement, development and disclosure	83. Value goods & services purchased local communities 84. Home-country facilities over all the international facilities 85. Transferring technology into the hands of farmers 86. Investment in projects that develop sustainable community infrastructure 87. Community development
Organisational governance	88. Non-reporting 89. Non reporting on CSR when committed to
Others	90. Positive deviance 91. Sustainability of changes brought about by the CSR project.

** Indicates coded under more than one category.*

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Corporate social responsibility (CSR) focuses on creating social and environmental value in addition to economic performance: people, planet and profit (or Triple P). Public authorities are increasingly supporting companies that choose to do so. What has become of the Dutch government's efforts to influence the way companies approach CSR in developing countries? No overarching evaluation of that policy is available. Therefore IOB commissioned this systematic literature review of the effects of government interventions on the CSR behaviour of enterprises in developing countries.

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