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DIMENSIONS AND STAGES OF THE CSR MATURITY

WYMIARY I STOPNIE MODELI DOJRZAŁOŚCI CSR

Summary: Maturity models can be treated as a guide for managers, translating knowledge into concrete actions to change and improve the organization. Their primary role is first of all to enable the diagnosis of the current state and to indicate the direction of activities allowing to eliminate all missing skills in a specific field. Maturity models related to corporate social responsibility management generally contain similar components (dimensions) and propose five to seven stages of maturity. However, since their publication, new concepts have emerged, deepening understanding and organizing the very complex domain of CSR. The aim of the article is to consider the possibility of including in the CSR maturity model two dimensions derived from newer concepts of corporate social responsibility: the type of CSR and spheres of influence. These dimensions meet the condition of disconnection and gradability, and complement the earlier models.

Keywords: maturity model, corporate social responsibility, type of CSR, sphere of influence

Streszczenie: Modele dojrzałości można traktować jako przewodnik dla menedżerów, prze-kładając wiedzę na konkretne działania mające na celu zmianę i ulepszenie organizacji. Ich podstawową rolą jest przede wszystkim umożliwienie diagnozy obecnego stanu i wskazanie kierunku działań pozwalających wyeliminować wszystkie brakujące umiejętności w określo-nej dziedzinie. Modele dojrzałości związane z zarządzaniem odpowiedzialnością społeczną na ogół zawierają podobne elementy (wymiary) i proponują pięć do siedmiu etapów dojrza-łości. Jednak od czasu ich publikacji pojawiły się nowe koncepcje, pogłębiające zrozumienie i organizowanie bardzo złożonej domeny CSR. Celem artykułu jest rozważenie możliwości uwzględnienia w modelu dojrzałości CSR dwóch wymiarów wywodzących się z nowszych koncepcji społecznej odpowiedzialności biznesu: rodzaju CSR i sfer wpływów. Wymiary te spełniają warunek rozłączności i stopniowalności oraz uzupełniają wcześniejsze modele.

Słowa kluczowe: model dojrzałości, społeczna odpowiedzialność biznesu, typ CSR, sfera wpływu.

1. Introduction

Over the last few decades the area of research concerning social responsibility business has become the arena of approaches, ideas, theories and terminology, which often significantly differ from one another, but from the point of practitioners' view are unclear and too complex [Garriga, Mele 2004]. Its peculiar feature alongside complexity is being evolutionary – constant development of its understanding and the range of use. We can say that the term Corporate Social Responsibility is permanently extending, embracing newer and newer areas and ideas achieved on the scientific and practical ground. Basic factors deciding about dynamic evolution of this term are above all historical and cultural context and changing social expectations and the consequent legal regulations [Rok 2013, p. 7]. This article assumes the understanding of corporate social responsibility as defined in ISO 26000 which defines it as the organization's responsibility for the impact of decisions and actions on society and the environment [PKN 2012].

The maturity grids constitute a kind of knowledge compendium from a certain area and a guide for managers, translate this knowledge for concrete practices. Their principal intention is mostly diagnosing all skills that company lack in certain area and pointing those, which need to be achieved – that is, providing them with a kind of road map supporting continuous practicing of the management of one area. The first such models appeared in the late 70s and 80s, but their simple and practical logic was very quickly appreciated by managers. This started stormy and lasting until now development of grids in many different areas (the most refers to the process management and project management). In the last two decades, such models have also been created for the needs of corporate social responsibility management. Usually they are gradual and focus on the long-term perspective. Most of them assume that enterprises present a very different level of acceptance, understanding and rooting of the principles of social responsibility – this level changes during their development. The authors of these models therefore consider that the process of CSR development in companies is of an evolutionary nature, and the actions and initiatives undertaken within it are changing in time. They are becoming more and more integrated with the entire enterprise management system and better meet the expectations formulated by various groups of stakeholders.

The article presents two selected, the most comprehensive maturity models related to corporate social responsibility management. They contain slightly different, albeit partly similar, components (dimensions) and propose five to seven stages of maturity. However, since their publication in the literature of the subject, there have been two interesting concepts that deepen understanding and organize the very complex domain of CSR, presented briefly in the further part of the study. The aim of the article is to examine (discuss, consider) the possibility of including in the models of CSR maturity two dimensions derived from newer concepts of corporate social responsibility: the type of CSR and spheres of influence. The author used

a research method based on the analysis of the subject literature and evaluation the research procedure results.

2. Maturity models as a concept of staged development of a given field

The basic idea on which the models of maturity are based is that different stages of the development of the business subtracts different activities, which is related to the level of their skills in the field. Such models show some desirable or logical development path from initial state to full maturity. Maturity models can be treated as a "road map" – a guide for managers, translating this knowledge into a description of specific practices aimed at changing and improving the organization. They allows managers to diagnose what skills a company currently owns and which are missing and need to build to advance in a specific area. The concept of the maturity grid is based on the assumption, that identification of certain pattern of evolution and its changes is possible. This pattern is reflected in another levels and will show desired and logical development path from initial state to fully-developed maturity [Poppelbub, Roglinger 2011]. The maturity levels describe next levels of organizational skills, most often from total immaturity, characterized as temporality, lack of organization and chaos (level 1),through repetitiveness and standardization (level 2), organization and monitoring (level 3), aware measurement and management (level 4), until continuous practice and improvement, as a display of the highest maturity (level 5). The maturity grids describe an evolutionary path of development. The reflection of this path is a hierarchical structure, in which each level of maturity is precisely described by the profile of solutions within strategies, structures, systems, processes and used methods and tools. Each of the levels is a logical consequence of the previous one – is its extension and more and more complex continuation.

Maturity models are created in various areas of management, also in the area of corporate social responsibility. The Crosby's concept of quality management is recognized as the first known maturity model, but in fact it should be considered as the familiar concept of organizational development of L. Greiner from 1972. Greiner noted that each organization undergoes 5 stages in its development, while in subsequent stages of development the organization grows thanks to evolutionary changes, and the transition to the next stage requires revolutionary changes. Among the existing models of CSR development, the model of P. Mirvis and B. Googins (presented later in the article) refers to the Greiner concept.

Maturity models are particularly useful in complex, comprehensive areas, and this is certainly the social responsibility of business. Considering the diversity of initiatives related to social responsibility, managers seriously thinking about the involvement of the company in this area will sooner or later face the necessity of resolving several important issues: Are different aspects of CSR – employee initiatives, cause-related marketing, corporate branding, issue management,

environmental management – independent of each other, or should they be somehow coherent, included in a holistic system and structured? Should these initiatives be undertaken at various levels, spontaneously and by different people, or should they consciously "top-down" managed? What is the optimal involvement level with different stakeholders? What benefits does the company want to achieve from this and how does it see its role [Maon et al. 2010, p. 1]?

Between those companies that have integrated CSR programs and established new operating standards, and those who still believe that CSR is not a business matter, there is a vast majority whose knowledge and attitudes of employees as well as structures and practices represent different levels of corporate social responsibility development. Determining the status of "as-is" helps management to understand current and future challenges and to plan the next steps sensibly, defining the framework of strategic choices. The general idea of maturity models says that the next stages of development are characterized by a different set of actions, a pattern of activities that become more complex and sophisticated at successive higher levels of development.

There is no single best one-fits-all CSR model, so the evolutionary, staged approach seems the most appropriate in this case. Each company has to identify the values and practices that anchor (stabilize) its strategy (and business model) and manage it according to the dynamics of the environment and its own specificity – derived from history, supported customers, products offered, etc. Tools such as maturity models allow managers assess the current status of the company and the degree of its adjustment to the requirements of the industry and the environment (key stakeholders).

Each level of the staged development model includes and simultaneously extends the earlier levels. Each degree is characterized by corresponding business practices and institutional development, that is, accompanying procedures, systems and structures. All this infrastructure develops over time, more and more fully responding to the needs underlying the idea of social responsibility, which manifests itself in more efficient cooperation and better coordination of various initiatives undertaken at many levels of the organizational structure.

It is not difficult to notice organizational learning behind the development of such practices; these changes are dictated by many external factors that force enterprises to take specific social and environmental themes. These include increasing expectations of the environment – pressure of clients, local communities, etc. – and subsequent regulations, industry specificity – directing the attention of managers to specific issues, as well as increasing competitiveness, national culture with its system of social values and many others. On the other hand, the development of corporate social responsibility is to a large extent determined by the internal characteristics of the company, such as organizational culture, leadership, strategy or existing structural solutions. The need to adapt to an increasingly complex and demanding environment prompts managers to look for new ways of acting and problem solving,

launching loops of learning – both in management and cultural terms (values, attitudes, behaviors). Responding to emerging challenges results in more and more effective and more refined reactions – in other words: better responsiveness.

An important issue in building models of maturity is the way of presenting levels of maturity. The most common and widely accepted form is the presentation of the stage of development of management in a given area in the form of a linear, one-dimensional continuum, showing the successive stages of maturity and the current position of the company [De Bruin et al. 2005, p. 5]. It illustrates somehow the average, overall result of the company's maturity in a given area. However, it should be noted that the characteristics of successive stages of development described in all models are not a monolith, and the organizational reality is often much more complicated. Usually, we deal with a situation in which some of the practices belonging to a given level of development are present in the company, and some do not. In other words, some practices indicate that the company is at a higher degree of development, while others suggest a lower level – "do not keep up" with the requirements of a given level. In such cases it is usually assumed that the company is at this stage of development in a given field, which is indicated by the worst fulfilled requirements.

From the top management's point of view, however, it is more important to know the actual state of implementation of various requirements related to the implementation of corporate social responsibility, rather than the overall result of such self-esteem depicted by the level of development. Awareness of specific deficiencies in the areas of skills, procedures, policies, systems, etc. allows for gradual improvement of certain aspects of the functioning of the enterprise, which is the essence and the greatest benefit of using such models. For this reason, a more diversified assessment of the level of maturity is used in complex fields. It involves extending the model with additional, more detailed levels that allow for a separate assessment of the maturity in many different areas. The evaluation results obtained from such a "layered" model allow the organization to have a deeper understanding of its relative strengths and weaknesses in a given domain and to target specific improvement strategies, thus enabling more efficient allocation of resources [De Bruin 2005, p. 5].

These additional layers of the model are represented by dimensions (components) – so-called Key Maturity Areas and sub-dimensions (sub-components) of a given field – the so-called Capability Areas. The dimensions of the model present the components of a given field, which help to better understand the degree of maturity and without which determining the path of development (specific improvement strategies) would be very difficult. The additional level of detail facilitates the formulation of characteristics or assessment questions, enables a fuller analysis of the maturity and improves the ability to present the results of the assessment of maturity in a manner tailored to the expectations of different recipients (e.g. board, investors, owners, clients, etc.). These dimensions – components of the model – should be

mutually disjoint and exhaustive as a whole [De Bruin et al. 2005]. In mature fields, the source of component identification can be extensive literature studies, and good tips are usually the key success factors. Such lists of components in a given field can be verified and authenticated through interviews or expert discussions.

3. Dimensions (components) used in existing CSR models

Despite the relatively long development period of the CSR idea, few comprehensive models have yet analyzed the adaptation of existing strategic policies, organizational culture and practices from the perspective of CSR, prompting some researchers to argue that the time has come to start dealing with *how*, rather than *whether* to engage in CSR [Maon et al. 2010, p. 21]. An increasing part of academic and managerial literature also deals with the organizational development required to integrate CSR principles with business models and processes. These concepts are essentially based on the idea of a "level-by-level" process, along which the company's internal competences are gradually used in social issues, accelerating the development of CSR. However, theoreticians do not always agree on the description and articulation of various organizational stages of CSR development, their content, key organizational elements or theoretical foundations supporting these models.

The gradual maturity grids made with a view to supporting the company managerial staff started to be built only in the last decade. To these models belong the concepts Multiple Levels of Corporate Sustainability of M. Marrewijk and M. Were [2002], S. Zadek's The Path to Corporate responsibility [Zadek 2004], P. Mirvis and B. Googin's Stages of Corporate Citizenship [Mirvis, Googins 2006] and F. Maon's, A. Lindgreen's, and V. Swaen's Consolidative Model of Corporate Social Responsibility Development [Maon et al. 2010]. All these models have a gradual character and focus on a dynamic, long-term perspective. What are the determinants of the development of corporate social responsibility in these models? The next part of the article will present the main dimensions and logic of the stepwise development of CSR in two selected models.

The two most comprehensive models describing the stages of CSR development are the Mirvis and Googins Model from 2006 and the Maon, Lindgreen and Swaen model from 2010. The first was developed at The Center For Corporate Citizenship at Boston College and – just like the second – is a normative model, because it assumes a finite sequence of stages in the development of corporate citizenship. The successive stages of development are enforced by the so-called triggers which are internal and external challenges that require a new response. These challenges focus initially on the credibility of the company as a citizen, and then its ability to meet the expectations of stakeholders, coherence of efforts and, finally, involvement in the institutionalization of citizenship in its business strategies and culture [Mirvis, Googins 2006, p. 3]. However, specific solutions adopted by enterprises in the area of

CSR depend on the impact of socio-economic, environmental and institutional forces, as well as attitudes and views of leaders and organization-specific learning process.

In order to illustrate the path of citizenship development in enterprises, the model focuses on seven dimensions of citizenship, which differ at every stage [Mirvis, Googins 2006, p. 4].

The concept of citizenship. How is citizenship defined? How comprehensive is it? So how the whole company perceives its role in society, and not how it defines its specific civic activities: (1) Jobs, Profits & Taxes; (2) Philanthropy, Environmental protection; (3) Stakeholder Management; (4) Sustainability or Triple Bottom Line; (5) Change the Game.

Strategic intent. What is the purpose of citizenship? So to what extent citizenship is embedded in the company's strategy, products and services, culture and ways of doing business: (1) Legal Compliance; (2) License to Operate; (3) Business Case; (4) Value Proposition; (5) Market Creation or Social Change.

Leadership. Do the most important leaders support citizenship? Do they direct and strengthen this effort? So how are they informed and to what extent they manage according to the "walk the talk" principle: (1) Lip Service, Out of Touch, (2) Supporter, In the Loop; (3) Steward, On Top of It; (4) Champion, In Front of It; (5) Visionary, Ahead of the Pack.

Structure. How is the responsibility for citizenship managed? So to what extent citizenship is in the mainstream of the company's business activity: (1) Marginal, Staff Driven; (2) Functional, Ownership; (3) Cross-Functional Coordination; (4) Organizational Alignment; (5) Mainstream, Business Driven.

Issue management. How does the company deal with emerging issues? So how active the company is in addressing issues related to citizenship and responsive in terms of policies or issue management: (1) Defensive; (2) Reactive, Policies; (3) Responsive, Programs; (4) Pro-Active, Systems; (5) Defining.

Relations with stakeholders. How does the company engage its stakeholders? So how open and deep are these relationships: (1) Unilateral; (2) Interactive; (3) Mutual Influence; (4) Partnership, Alliance; (5) Multi-Organization.

Transparency. How is a corporation open in terms of its financial, social and environmental performance? So when and how many companies adopt transparent practices and how much they reveal: (1) Flank Protection; (2) Public Relations; (3) Public Reporting; (4) Assurance; (5) Full Disclosure.

The authors, on the basis of the previous area models, additionally introduce stakeholder culture dimension and social responsiveness dimension, and build the consolidated, 7-staged CSR development model that integrates organizational values and culture with managerial processes and operations [Maon et al. 2010]. In their opinion, the organizational culture plays the crucial role in the CSR development practices in the company, because the transition to the higher stages of development requires from the organization's members (both individually and group-like) good understanding of the concept and the internalization of the values stand behind it. So,

the culture can be either a barrier or a supporter in the social responsibility's rules realization in the company. The CSR rules' integration together with the company's business strategy and rooting them in the management system (e.g. as criteria in taking decisions) requires transformation from the economy-driven culture to the value-driven culture. In this context F. Maon and others suggest that the basic CSR development model's dimension become stakeholder culture that can be defined as beliefs, values and practices (they develop in the processes of problems' solutions and of building relations with stakeholders) ([Jones et al. 2007], in: [Maon et al. 2010, p. 25]).

The next seven stages of corporate social responsibility development are described by the company's practices in the three basic dimensions of the model: knowledge and attitudes (stakeholder culture), strategic as well as tactical and operational.

The dimension of knowledge and attitudes includes: (i) *organizational sensitivity to CSR issues*: (1) active opposition to CSR broader than financial benefits, (2) window-dressing and/or lack of awareness or ignorance about CSR issues, (3) growing awareness of CSR-related troubles to be avoided, (4) growing awareness of CSR-related advantages to be gained, (5) knowledgeable CSR awareness, (6) leadership objectives on CSR-related issues, (7) CSR as an internalized management ideology; (ii) *driver of CSR initiatives development*: (1) none, (2) lack of CSR-orientation perceived as potentially harming business, (3) CSR perceived as a duty and an obligation – focus on restricted requisites, (4) CSR perceived as a duty and an obligation – focus on confluent expectations, (5) CSR perceived as important as such, (6) CSR perceived as inexorable direction to take, (7) CSR as the only alternative considering universal mutual interdependency; (iii) *support of top management:* (1) none, (2) piecemeal *involvement*, (3) involvement in theory/ professed, (4) fair involvement/supportive, (5) commitment, (6) sound commitment, (7) devotion.

Strategic dimension includes: (i) *social responsiveness*: (1) rejection, (2) strong defence, (3) light defence/reaction, (4) accommodation/response, (5) adaptation, (6) strategic proactivity, (7) proactivity; (ii) *rationale behind CSR initiatives*: (1) none, (2) limitation of potentially harming and uncontrolled criticisms, (3) compliance objectives, (4) licence to operate, (5) competitive advantage, (6) value proposition, (7) enlarged finality – societal change; (iii) *performance objectives:* (1) none, (2) resolution of problems as they occur, (3) minimization of harmful externalities/respect of evolving norms and regulatory requirements, (4) anticipating new requirements and expectations/identification of profitable niches for CSR initiatives, (5) active management of CSR-related issues/definition of business-wide opportunities, (6) pack/ development of sustainable business leverages through CSR initiatives, (7) diffusion of expertise/maximization of positive externalities; (iv) *transparency and reporting:* (1) „black-box, (2) justifying posture, (3) internal reporting/legal disclosure posture, (4) internal reporting/selective disclosure posture, (5) public reporting posture, (6) certified reporting posture, (7) fully transparent posture.

Tactical and operational dimensions includes: (i) *stakeholders relationship*: (1) purely contractual, (2) punctual, (3) unilateral, (4) interactive, (5) reciprocal influence, (6) collaborative, (7) joint innovation; (ii) *resources commitment*: (1) none, (2) budget for problems as they occur, (3) limited minimal funding, (4) generally sufficient but inconstant funding, (5) dependable funding, (6) substantial funding, (7) open-ended funding and resource commitment; (iii) *structuring of CSR initiatives:* (1) none, (2) activities, (3) policies, (4) plans of actions, (5) programs, (6) systems, (7) core integration – CSR as business as usual; (iv) *coordination of CSR issues:* (1) none, (2) public relations concern, (3) functional, (4) multi-functional, (5) cross-functional, (6) organization realignment, (7) institutionalization.

As a result, these three dimensions give a very extensive and detailed description of how social responsibility is exercised at particular levels of maturity.

4. The concept of three types of CSR as a reflection of successive stages of development

In recent years, many researchers dealing with issues of corporate social responsibility convince us of the need to merge its various aspects and emphasizes the need to move away from searching for the best way to implement socially responsible activities towards integrating different initiatives at the strategic level, skillfully prioritizing them and implementing effective management instruments [Windsor 2006; Scherer, Palazzo 2011; Rok 2013]. In this "integrating" trend are the concepts of a certain fundamental distinction between types of CSR, as options that have the choice of companies. They do not expel each other of course (quite contrary – can strengthen and power each other giving synergy effect), but also are not tightly connected (so they do not have to be pursued at the same time). The first such division was presented by Finish authors – they suggested a distinction of three different types of social responsibility based on pragmatic attitude built on empirical research [Kourula, Halme 2008]. In this case, the impact that CSR exerts on the functioning of the company and society is the basis – in other words it is an attitude based on the dominative model of actions practiced by the company. Three types of the CSR that can be practiced by the companies were identified by the combination of three dimensions: in the relation to core business [Porter, Kramer 2011]; the goals of taken actions, and expected benefits [Zadek 2004]. Based on case study of a few big companies, A. Kourula and M. Halme distinguished three principal CSR types that are different in the pointed dimensions. These are: philanthropy, integration with operational action, and innovations [Kourula, Halme 2008, p. 559].

The extension of Korula's and Halmes's concept is Rangan's, Chase's and Karim's offer [Rangan et al. 2012]. They introduce the idea of the CSR three theatres; The first one includes operations that are motivated by charity, even if they can result in positive business profits; The second theatre represents the CSR actions with the aim of achieving profits for the company and positive social and environmental

influence; The third contains the CSR programs, their essence is fundamental change of business "ecosystem", it is to strengthen a long-term, competitive company's position and to create crucial social value [Rangan et al. 2012]. On the basis of their own research, these authors say that the majority of companies very rarely coordinate activities in these areas, not to mention the awareness of their meaning for the social well-being. Besides, they do not think that companies should be involved in three kinds of actions, nor they should gradually evaluate from one theatre to another. However, they suggest the necessity of maximizing CSR efficiency in this area (or these areas) that is practiced by the company and develop a coherent strategy for the entire social responsibility program (it does not matter how many theatres it includes). They also underline that each of the CSR areas is important from the point of view of social and environmental problems (but on different levels – local or global ones) and that not all should bring or will bring quick business result [Rangan et al. 2012, p. 5].

The first CSR theatre – Philanthropic Giving – we can call charity. It can bring the form of, e.g., direct donation for a non-profit organization, sponsoring a social project, etc. The corporate philanthropy originates from the belief that company being an integral part of society has a duty to satisfy some of its needs, bear the social costs of its business and take part in solving the problems. Engaging in CSR is often a reflection of the personal values of the founders or management. This kind of activity is not connected with core company's competencies and does not translate to the company's economic results. We can only talk about some intangible advantages – strengthening company's reputation and associated risk reduction. With time the business philanthropy can evolve towards the strategic one that is significantly dealt with business priorities and can bring some measurable profits in the long-time perspective (e.g. strengthening of a social capital – educating or retraining local people for future human resources' needs).

The second CSR theatre – Reengineering the Value Chain – can be called Operations. In contrast to philanthropy this one is concentrated both on increasing profitability and improving business results and creating of social and environmental benefits. Operations from this area rely on improving operational effectiveness in the whole company's value chain, beginning with deliverers up to distribution's channels. The principal motivation that accompanies taking actions in this theatre is the idea of mutual profits or so-called "shared value" concept popularized by Porter and Kramer. They say that companies should seek the possibility of creation of such products that give profits both to the company and the society [Porter, Kramer 2011]. It is about, e.g., innovative productive and technological solutions that decrease operational costs, at the meantime soften negative influence on the environment (e.g., production of electric cars). Initiatives of this CSR area are, however, mainly assessed through the prism of improving the company's results [Rangan et al. 2012, p. 9].

The third CSR theatre – Transforming the Ecosystem – can be called Innovations. This CSR area of actions relies on radical and wide-scale change of the business

model, that in the first place aims to solve a social problem and in the further perspective aims to achieve good financial results and strengthening company's market position. This area of CSR activities is a radical and wide-ranging change in the business model, which first aims at solving some social problem, and only in the long term is the company achieving good financial results and strengthening its market position. This may require a fundamental change in the business model, or even the development of new skills, which entails a high level of risk [Rangan et al. 2012, p. 10] (e.g., banking activity consisting in granting so-called micro-loans in developing countries).

Behind each of the three options described above, there are different expected benefits and motivations of the management, but also other decision-makers (who promote and manage these programs) and various decision-making processes [Rangan et al. 2012, p. 15]. In the first, philanthropic type of CSR, managers responsible for communication or communication play a key role (or perhaps CSR managers, if such a position even exists in the enterprise structure), but also individual line managers from various business units. This is understandable if we take into account the fact that these kinds of initiatives are usually characterized by a bottom-up nature and do not have any impact on the company's economic results. In the second type of CSR – Value Chain Reengineering – responsibility shifts in the direction of production, quality management, marketing managers and others, although managers of community affairs also tend to get involved in the program's execution. In this type, initiatives can stem from various areas and levels of management and may influence the firm's performance, and are therefore managed in top-down fashion. However, in the case of the third type of CSR involving Ecosystem Transformation, due to its strategic nature and significance to the company, decisions are made and leaded on from the highest level of management, i.e. the CEO, executive director, etc.

The question then arises whether the concepts of CSR types presented by A. Kourula and M. Halme [2008] or K. Rangan et al. [2012] can be treated as successive stages of development? The authors themselves do not perceive this distinction as successive stages of the evolution of realizing the concept of corporate social responsibility in enterprises, but this approach seems possible and valid, for at least two reasons; First of all, the three types of CSR described reflect the increasing complexity and comprehensiveness of activities related to the implementation of social responsibility, which is in line with the logic of maturity models. It is not difficult to see more types of CSR that require increasing investment and effort: adjusting structures, systems, processes and gradual centralization of management and coordination with the higher and higher levels of the organizational hierarchy. Secondly, it is difficult to imagine the company's introduction of significant changes in the value chain (e.g. the introduction of environmentally friendly products/ technologies), without previous experience with any other social activities such as cause-related marketing, charity or employee volunteering. Implementation of the concept of social responsibility requires – as the authors of earlier maturity models

emphasized – to build a specific organizational culture that is the foundation for such changes: embedding social, ethical or ecological values in the company's identity, developing and popularizing certain employee attitudes and behaviors, top management social sensibilities, etc.

Capacity Areas in the dimension of CSR types could be: (1) strategy of value creation, or how value is created for the company thanks to CSR initiatives, what benefits it derives from it; (2) structuring of CSR initiatives, i.e. how company-related liability practices are institutionalized and how integrated are the key activities; (3) coordination of CSR issues, i.e., how and by whom (at what level) activities related to corporate social responsibility are animated; (4) stakeholders relationship, or what kind of relationship the company refers to with its key stakeholders; (5) transparency, or the company's approach to reporting on its operations. The proposed further stages of maturity in the dimension of the CSR type are presented in Table 1.

Table 1. Proposed Capability Areas and characteristics of subsequent development stages in the dimension of the CSR type

Dimension – CSR type	Stage I Elementary	Stage II Engaged	Stage III Innovative	Stage IV Integrated	Stage V Transforming
Key features	Ignorancy	Philantrophy	Strategic philantrophy	Value chain reengineering	Transforming the Ecosystem
Strategy of value creation	Ignoring any social aspects	Reducing cost, risks, and waste and delivering proof-of-value	Redesigned selected products, processes, or business functions to optimize their performance	Integrating innovative approaches into their core strategies	Differentiated their value propositions through new business models
Structuring of CSR initiatives	None	Activities – lack connection with core business	Policies – weak connection with core business	Programmes and systems – close connection with core business	Core integration – CSR as business as usual
Coordination of CSR issues	None	Public relations Concern; Communication or PR manager, some line managers	Functional or multi-functional; CSR or community affairs manager	Cross-functional; Line managers in production, quality control, marketing and other disciplines	Organizational Realignment; Higher levels of management – CEOs and Senior Operating Division managers
Stakeholders relationship	Purely contractual	Unilateral	Interactive, mutual influence	Collaborative	Joint innovation
Transparency	Black-box	Internal reporting/ Legal disclosure	Public reporting	Certified reporting	Fully transparent

Source: own elaboration based on [Mirvis, Googins 2006; Maon et al. 2010; Rangan et al. 2012].

5. The concept of spheres of influence as a reflection of successive stages of CSR development

The sphere of influence (Sphere of Influence – SOI) concerns the limits of company responsibility. This is an extremely crucial factor from the perspective of executives, who are responsible for undertaking initiatives regarding CSR, as it concerns the fundamental issue of the debate on: where corporate social responsibility reaches its limit, in the spectrum of human rights, for instance. Does this responsibility apply to the sphere of influence restricted to particular activity run directly by the company, as it is defined by the Global Compact rules, or – as it required by today's standards (e.g. ISO 26000) – should the term Sphere of Influence (regarding, among others, embracement of human rights, protection of the environment, fair trading classes and consultation with consumers) be expanded to the possibility of indirect impact of a company, meaning its entire value chain? The issue of voluntary of such activity also sparks strong controversy, as it has been, up until now, one of corporate social responsibility's main rules. The current standards clearly depart from discretionary moral duty and aim at obligatory compliance with certain ethical principles (e.g. human rights) and establishing it as a binding, minimal standard of conduct, which companies should be held accountable for [Ruggie 2011].

In the ISO26000 guide a sphere of influence is defined as a wide range of political, contractual, economic and other relationships through which an organization has the power to influence the decisions or behavior of individuals or organizations. However, the boundaries of the organization's responsibility have not been specifically outlined, leaving the matter open for discussion and only drawing attention to the fact that the ability to influence something is not quite the same as claiming responsibility for that influence. Companies may have impact by conducting dialogues with stakeholders, spreading knowledge and promoting good educational programs, making investment decisions, relations with the media, etc. This impact can have either a direct or indirect nature, which has been pointed out already in the 70s by W.J. Baumol, who composed a full, intact CSR model for the first time ([Baumol 1970], in: [Rok, 2013, p. 34]). Three fields of responsible management appeared in his concept: (i) basic internal responsibility for gaining profit, creating work places and offering high quality products, (ii) intermediate liability, to minimize the negative consequences of your own business, which is response to the public's expectations and (iii) external responsibility concerning undertaking initiatives that contribute to the improvement of the social environment in which the company is situated.

In addition to impact, organizations' decisions and actions may also involve leverage. This is understood as the ability of a company to contribute to improving the situation by exerting pressure on other actors within the framework of connecting them [Wood 2012]. Subjection to leverage should be taken under account in determining who is responsible for abiding by human rights – for example, whether a company

should take responsibility for the work conditions of its suppliers. According to S. Wood, applying leverage may and should be a cause for corporate responsibility if the following four requirements are met: (1) there is a significant moral relationship between the company and the rights-holder or rights-violator, resulting from the relations that bond them, (2) the company can contribute to improving a given situation in a significant manner (independently or with other entities), (3) can achieve this by acceptable costs and (4) if the threat to human rights is serious. In such circumstances a corporation is responsible for using leverage, even if it was not the one who contributed to perpetrating the given situation. This understanding of responsibility refers to ",the iron rule of responsibility" formed by Davis, which conditions the level of responsibility of a company to its influencing abilities. This means that the more power and control a firm has over a given situation the greater its responsibility for it [Wood 2012].

Wood also indicates the fact that responsibility can be of positive character, meaning "doing good", but also negative which should be understood as "not causing harm". In the earlier mentioned Baumol's concept the first and third range of responsibility are therefore of positive character, the second, however, of negative. Considering the already contrived distinction between exerting influence and exerting leverage, the decisions and actions of a company fall into one of four possible situations [Wood 2012, p. 6]. The first kind is impact-based positive responsibility which is based on claiming responsibility for having a positive effect on society or the environment (directly or through business relations). The second is impact-based negative responsibility, meaning responsibility for causing an undesired immoral social or environmental effect to occur (directly or through business relations). The third situation is leverage-based positive responsibility – to use their leverage to increase or maximize the positive social or environmental impacts of other actors with whom they have relationships. The last, fourth, situation involves leverage-based negative responsibility – for applying leverage on other entities which the organization remains affiliated with to prevent their actions from causing unwanted social and environmental effects.

It can be stated that subjecting other organizations to leverage as a way of putting pressure on them is an expansion of the concept of having impact. As much as the first referred to being held accountable for one's corporate impact on society or the environment, the latter de facto refers to exerting influence intermediately on entities which are affiliated with the corporation (not necessarily in a business matter) in order to improve a situation, reduce harm and default, but also to protect, promote and abide by human rights [Wood 2012, p. 58]. The distinction between exerting impact and applying leverage may seem very subtle and insignificant, but in reality it helps to decide who holds obligations regarding the spectrum of human rights. A key role in determining the range of responsibility is played by the strength of ties which the company makes through its actions – the larger the firm, higher market

position, more developed network of relations and greater ability to have an impact – the greater its responsibility.

And again the question arises whether the concept of spheres of responsibility can be treated as another possible (and worth considering) dimension of the CSR maturity model that would be graduated? It seems that – as in the case of CSR types – the answer should be positive. The main argument for this argument is that the concept itself suggests the need for a gradual widening of the impact and/or pressure of the organization, as its position, significance and impact on other actors in the environment grows. Following the logic of Baumol's concept, the most fundamental (obvious?) is to influence other entities in order to limit negative social or environmental effects (limiting damage is a more urgent and important matter than inspiring positive initiatives). Then you can take into account influencing others to create a positive social/environmental impact. The issue of exerting pressure seems to be another extension of the company's impact range – first in the negative dimension, and then positive – because it requires a very deep understanding and support of the idea of corporate social responsibility among the top management and significant commitment of funds (e.g. lobbying, awareness campaigns, etc.).

Table 2. Proposed capability areas and characteristics of subsequent stages of development in the sphere of impact

Dimension Sphere of Influence	Stage I Elementary	Stage II Engaged	Stage III Innovative	Stage IV Integrated	Stage V Transforming
Key features	Internal impact-based responsibility	Impact-based negative responsibility	Impact-based positive and negative responsibility	Impact-based positive and negative responsibility, and leverage-based negative responsibility	Impact-based positive and negative responsibility, and leverage-based positive and negative responsibility
What the company cares about	Profits, workplaces, product quality	Minimizing the negative consequences of own business on society and environment	+ Reinforcement positive own effect on health, education, security, environment etc.	+ Prevent or reduce the negative social or environmental impacts of other actors with whom they have relationships	+ Increase or maximize the positive social or environmental impacts of other actors with whom they have relationships
To whom company influences	Workers, shareholders	+ Local community, NGOs and consumers	+ Potential customers and workers	+ Suppliers, subcontractors and others business partners	All stakeholders

"+" means all earlier activities, and – additionally – the new ones.

Source: own elaboration based on [Mirvis, Googins 2006; Maon et al. 2010; Wood 2012; Rangan et al. 2012; Jones et al. 2007].

In the dimension of spheres of influence, sub-dimensions or capability areas could be: (1) what the company cares about, that is why the company is ready to take responsibility; and (2) to whom company influences, i.e. whose stakeholders are willing to exert influence or pressure. The next stages of maturity in the sphere of impact dimension are presented in Table 2.

6. Recapitulation

As indicated at the beginning of the article, the dimensions (components) of the model should be mutually disjoint and exhaustive as a whole [De Bruin et al. 2005]. The two proposed dimensions, i.e. CSR and spheres of influence, are independent of each other, because the first concerns the influence that CSR has on the internal functioning of the company (i.e. a certain model of activities practiced by the company), the second – the scope of influence/pressure exerted by the company on others entities in their environment. It seems, therefore, that the criterion of disconnection is fulfilled. In addition, the inclusion of two additional dimensions, i.e., the type of CSR and the extent of the impact sphere of the enterprise, is complemented by earlier models. Including these components in the maturity model provides a more accurate understanding of the concept of corporate social responsibility and makes it more useful. This is because both of these concepts set up quite well the issues related to undertaking by companies many very different social initiatives, in many functional areas and at many levels of management. Taking into account the cultural dimension, and hence the values, attitudes and behavior of employees and managers, the type of CSR that the enterprise wants to practice, and the scope of its voluntary responsibility, seems to exhaust the most important issues related to the management of this area.

Both proposed dimensions also meet the condition of gradation; Three types of CSR reflect the increasing complexity and comprehensiveness of activities related to the implementation of social responsibility. They require ever better coordination and coherence with the core business of the company and have an ever-increasing impact on its results. The sphere of influence, in turn, reflects the broadening of the scope of the company's influence on external stakeholders and its readiness to take responsibility for the positive and negative effects of their actions. This requires an increasingly active attitude of the company in shaping the entire value chain – developing and enforcing cooperation conditions (protecting human rights) with business partners, but also engaging in lobbying activities, social campaigns, etc.

Inclusion of additional components derived from the Rangan and Baumol and Wood concepts into the CSR maturity models enriches them with elements of knowledge that will make it easier for managers (practitioners) to move in the area of social responsibility management. At the same time, they organize this complex field and allow for a more precise diagnosis of the current state and, if necessary, for the direction of improvement.

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