

FOREWORD

Corporate Social Responsibility: Drivers, Triggers and Strategies

Guest Editor: Patrizia GAZZOLA

This special issue is devoted to the topic of Corporate Social Responsibility (CSR). Due to pressing environmental, social and economic challenges facing the contemporary society, the subject of CSR has become increasingly attention-grabbing for organizations. A growing number of organizations develop their CSR strategies in response to a variety of social, environmental and economic pressures. The goal is to send a signal to different stakeholders. The fundamental problem with CSR practices is that organizations usually do not have a CSR strategy, but rather numerous disparate CSR programs and initiatives. CSR has come a long way from simple acts of charity to Strategic CSR that is now inclusive considering the awareness and concerns for greater social causes.

Just as individuals acting in Social Systems are responsible for their own actions and behavior with respect to the other individuals in the system, organizations, as vital entities, must also be held accountable for the economic and non-economic consequences of their decisions, actions, and controls, which are determined by policies and strategies. The alignment between societal and organizations goals through CSR practices is not an internalized and universal reality. The reasons that often push organizations to voluntarily disseminate information about their ethical behavior and their relationship with the social and natural environments are characterized by the consequent advantages in terms of economy, image, and credibility that increase their overall value. Considering the many drivers of CSR within an organization, and the many different motivations underlying the various initiatives, it is crucial that the organizations carefully integrate CSR into their corporate strategies.

In the past the question was “*Why to do CSR?*”. Now it is: “*How to do CSR?*”

This special issue of *Management Dynamics in the Knowledge Economy* develops new theories, and extend existing theories and conceptual advancements with strong implications for managers, focusing on the cross- and inter-disciplinary research using theoretical frameworks and empirical analyses. The studies included consider every kind of organizations: big companies, small and medium enterprises, nonprofit organizations and public organizations; and also the role of the European Union in supporting CSR practices.

The papers included in this special issue cover a wide range of topics. The first study (Stefano Amelio) analyzes the status of non-financial information disclosure in the European Union with a view to evaluate the level of acceptance of

social responsibility practices. Consistent with this approach, the second paper (Patrizia Gazzola, Massimo Ratti and Stefano Amelio) analyzes CSR in the non-profit organizations and the role of sustainability reports. Shifting to health care organizations, the third contribution (Mauro Romanelli) draws on the process of sustainable development by seeking legitimacy for building and maintaining public trust with patients, as social and economic institutions creating value and wealth for society. A similar perspective - yet objectivized in another field - is brought forward by the fourth study (Cristina Mititelu, Gloria Fiorani and Irene Litardi) which approaches sustainable development and entrepreneurship, focusing on the new role of the university. Translating the research interest to the for-profit sector, the following paper investigates CSR initiatives in small and medium-sized enterprises (SMEs); the authors (Alexandra Zbucea and Florina Pînzaru) highlight the main aspects which would help companies understand what strategies to adopt to better perform both financially and socially. A final contribution (Eka Sepashvili) - closing the full papers section - points to the purpose of Europe 2020 to deliver smart, sustainable and inclusive growth.

In order to provide several insights into novel correlations, the special issue ends with a discussion paper, the authors (Patrizia Gazzola and Titus Suci) drawing a parallel between the laws of the universe and the laws of business.

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