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Choreographers of Corporate Social Responsibility

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ABSTRACT:*The focus of this study is on who is effective and how they draw frameworks for organizations to start CRS activities.In this study, it is aimed to reveal the institutional actors and initiatives that mediate the diffusion and adaption of CSR activities which have become a popular practice for various reasons.In other words, this study seeks answers to the question of who the choreographers of corporate social responsibility are.The answer is related to the organizational field and institutional actors according to the new institutional theory. For this reason, the concepts of new institutional theory such as institutional actor and organizational field were utilized in the study. The research consists of a literature study to explore how various actors influence the diffusion of CSR in organizational fields.*
In this study, 16 main actors and their initiatives that have a global impact on the spread of corporate social responsibility were identified, in other words, 16 choreographers were encountered. When these are examined, CSR is influenced by actors representing both coercive and moral mechanisms, in other words, it is influenced by the normative, and regulativepillars of institutions. As the actors mentioned in the same way are composed of authorities, civil society organizations and professional organizations; it is seen that these activities are framed by representing the state, society and professional logic.
KEY WORD*: New institutional theory, Institutional actor, Institutional logic, Organizational field, Corporate social responsibility*

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I. INTRODUCTION AND LITERATURE REVIEW

In the Middle Ages, trade led by religions structured the solidarity in a way that religions envisaged. The working life of small-scale organizations began to change when it came to modern age and large-scale organizations started to be established (Aygün ve Alparslan, 2013, p. 437).

In this new era, it was seen as the state's responsibility to help those in need. Although business people provide large amounts of assistance, they are provided without serving a purpose related to the organization, irrespective of the person's workplace. In fact, organizations' interest in social issues was prevented by the rules sometimes written and sometimes unwritten until the 1950s and in the following years the transition from individual aid to corporate social responsibility was started (Ersöz, 2007, p. 36).

The expanding production and increasing employment due to the factories established in this period also affected the working conditions. By linking the invisible hand theory to this period, Adam Smith argued that as production and profitability increase, society will develop spontaneously and reach welfare. However; Organizations that want to maximize their production volume have started to disrupt the natural balance and pollute the environment and provided poor working conditions to employees. In 1929, the economic crisis, refuting the invisible hand theory, began to question the idea that the development of commercial organizations will increase the welfare of society. As a result, laws have been enacted for new village guards and responsibilities have been imposed on businessmen due to damages to society (Aygün and Alparslan, 2013,p. 437-438; Özbay, 2013, p. 40).

In the 1960s and 1970s, CSR began to attract more attention among organization managers and organization and management schools, and in particular in the United States in the 1960s it gained importance with the changing social values of society (Vogel, 2007, p. 6). The managers of the organization started to talk about the social responsibility of the organization and to develop social programs that would bring solutions to social problems as well as economic problems. Schools of management and organization have also introduced new courses on the social responsibility of organizations in their curriculum (Sönmez and Bircan, 2004, p. 479; İliç 2010, p. 305).

In the 1980s and 1990s, political, cultural and economic changes began to take place in the society with the impact of another major breakdown, globalization and liberalization (Vogel, 2007, p. 8; Justice, 2002, p. 3). These changes brought about the necessity of responding to global needs and problems. While these new conditions started to reduce the effectiveness of the state towards social problems, it was expected from organizations to meet these needs. The old understanding that focuses on profits and the interests of the shareholders has changed and the necessity of taking into account the interests of all stakeholders has emerged in today's global economy. In the same period, civil society also took action to solve social problems and brought out another sector, non-profit organizations (Ersöz, 2007, p. 24-25; Çelik et al., 2012, p. 2; Işık 2013, p. 112). In the light of all these developments; social responsibility has been transformed into a corporate social responsibility approach carried out through organizations and institutionalized.

At that time, while globalization left the power to commercial organizations, bankruptcies, looting, instability, frauds, bribery, etc. in the commercial life damaged the trust in organizations in society. Therefore; auditing, reporting, standardization, accountability, corporate governance have become a topic of discussion. As a result, organizations can no longer isolate the effects of their activities by simply paying taxes or following legal regulations (Ersöz, 2007, p. 32-33). In short, organizations are expected to have greater responsibilities in controlling their impact on society. For these reasons, over time, many organizations have implemented social responsibility projects. Today, social responsibilities have become directly related to the strategy of organizations (Gürel, 2010, p. 115). These activities have become corporate strategies that increase brand awareness in the eyes of consumers, increase employee productivity, reduce research-development expenditures and create synergy between organizational units (Gürel, 2010, p. 117).

1.2 Research Objectives and Methodology

In this study, it is aimed to reveal the actors and their initiatives that mediate the diffusion and implementation of CSR activities which have become a popular practice for various reasons as summarized above. In order to achieve this aim, the concepts of new institutional theory such as institutional actor and organizational field are utilized. The research consists of a literature study to explore how various actors influence the spread of CSR in organizational fields.

1.3 Definition of Corporate Social Responsibility

Corporate social responsibility was emphasized for the first time in the book published by Howard B. Bowen (1953) under the title “Social Responsibilities of the Businessman” and academic studies for this concept started after this date. According to Bowen, CSR is that organizations make policies, take decisions and improve the society by applying them in line with their own goals and the expectations of the society. Carroll (1979, p. 499) defines this concept as the economic, legal, ethical and discretionary (or volitional) behaviors of organizations in relation to the society they are in. Kotler and Lee (2008, p. 3) define this concept as the obligation of organizations to work with the society to improve the society and make it sustainable. According to Theaker (2004, p. 183), CSR is an organization that carries out activities by considering the interests of society rather than just its own interests.

A number of international organizations have also been particularly interested in this concept and have put forward some definitions to clarify the concept. According to the European Commission, CSR is the state where organizations act with concern about social and environmental issues in their activities and perform voluntary activities (Green Paper, 2001, p. 6). According to the Organization for Economic Co-operation and Development, the activities of organizations are carried out not only with shareholders and with economic conditions but also with contribution to environmental and social progress (OECD, 2001, p. 13). According to the United Nations, CSR is defined as the improvement of society by integrating social and environmental issues into the activities of organizations (UN, 2004, p. 4).

In summary, CSR activities are associated with voluntary activities by various researchers and organizations to improve society and contribute to sustainability. The focus of this research is on who is effective and how they draw frameworks for organizations to start such activities. The answer is related to the organizational field and institutional actors according to the new institutional theory.

1.4 Organizational Fields and Institutional Actors

According to the new institutional theory, organizations do not belong only to a technical system. On the contrary, all social systems, in other words, all organizations exist in an institutional environment that defines and limits social reality (Scott, 1987, p. 507). Therefore, organizational success depends on factors other than productivity and efficiency. In other words, the relations of the organization with the external environment are as valuable as these factors (Pfeffer and Salancik, 1978). According to this theory, relations with the environment and adaptation to the environment are vital. But the environment in question here; it is not the technical environment associated with concepts such as competition, productivity, economic gain. The environment highlighted here is the institutional environment in which the legitimacy of actors is a priority for survival.

The institutional environment, or in other words, the organizational field, is about organizations that form a common area of institutional life. Basic suppliers, consumers, regulatory agencies, non-governmental organizations and other organizations that produce similar products or services constitute this field. What is important here is the increasing interaction between the organizations in the field; the formation of structures that can exchange information and transactions, such as partner organizations or coalitions (Powell and DiMaggio, 2012, p. 148); the existence of efforts towards common problems or solutions or agreements or conflicts (Hoffman, cited in 1999, Özen, 2013, p. 147). Regardless of this, organizations that achieve isomorphic with institutional environments, in other words conform to the ceremonial demands of institutionalized environments, acquire the legitimacy and resources necessary to survive (Meyer and Rowan, 1977, p. 352-353). Organizational field (institutional environment) limit the direction and content of change and create a "push towards isomorphism" (Zucker, 1987, p. 452). Therefore, the concept of organizational field is a critical issue for this theory that emphasizes adaptation to the environment.

For some, the organizational field consists of a group of actors held together by their common values and beliefs (Scott, 2008 cited Reay and Hinings, 2009, p. 631). Therefore, it is necessary to clarify these actors who have created organizational field. Because, actors are the spokespersons who create, influence and direct organizational fields. Regulators, media organizations, national states, non-governmental organizations that serve various universal objectives are all actors that create this effect in organizational fields (Meyer, 2008, p. 790, 797).

Actors are the audience who evaluate the activities of an organization and decide whether it is legitimate or not (Deephouse, 1996, p. 1033). It is not only the audience but also the owners of power that enable the emergence, sustainability or extinction of new structures or institutions in the organizational field (Scott et al., 2000).

Meyer (2008, p. 797) raised various questions on this subject. Who makes this whole cultural structure? Who or what supports the rationalization of natural and social environments? Who determines the rights and powers? The answers to these questions are related to the world of actors.

Scott (2008, p. 219) said, “If all of us are dancing, who is calling the tune? As we together observe and participate in the ongoing dances of individuals and organizations, who is supplying the choreography?” According to him, there are actors that draw regulatory, cognitive-cultural and normative frameworks in society, but lords of the dance are professionals in modern society. They are the leading actors in the creation and management of institutions.

In this study, it is aimed to reveal the choreographers of corporate social responsibility, in other words, who are the lords of corporate social responsibility.

1.5 Institutional Actors of Corporate Social Responsibility and Their Global Initatives

There are various actors that prepare the basis for CSR activities that are spread in different organizational areas for various reasons. These actors paving the way for the spread of corporate social responsibility; international organizations or authorities or non-governmental organizations**.**
These actors and their efforts can be explained as follows:

1.5.1 International Labour Organisation – (ILO)

ILO, first established in 1919, is now an organization that brings together the governments, employers and workers' representatives of 187 member states and sets standards for improving the working conditions of all male and female employees[1]. In 1977, it published its tripartite declaration on basic principles and rights at workplaces and set principles. These standards are aimed at improving employment, vocational training, working and living conditions; child labor, non-forced labor, freedom of association, non-discrimination (Industry Canada, 2014, p. 68; Hohnen and Potts, 2007, p. 95).

1.5.2 Organisation for Economic Co-Operation and Development – (OECD)

The Organization for Economic Co-operation and Development[2], whose mission was to promote policies that would enhance the economic and social well-being of people around the world, was first established in 1960 by signing a contract to promote economic policies in member and non-member countries. It has established policies to ensure sustainable growth and employment and to contribute to the spread of multinational and non-discriminatory international trade in line with international obligations (OECD, 2001, p. 2). The OECD corporate governance principles for multinational organizations, which were first published in 1976 and revised in 2000, have been encouraging for social responsibility practices. Because these principles played a role in the recognition of the issues directly related to corporate social responsibility such as transparency, accountability, sharing of financial information, competition conditions, protection of consumer interests, prevention of bribery, environmental management and the role of shareholders (OECD, 2001, p. 16).

[1] http://www.ilo.org/global/about-the-ilo/lang--en/index.htm (Date of access: 11.02.2018).
[2] http://www.oecd.org/about/ (Date of access: 12.02.2018)

1.5.3 United Nations Global Compact

Participation in this initiative, which operates with the awareness of corporate social responsibility, in order to enable organizations to operate with a sense of responsibility and to support society, is based on voluntarism. Stakeholders of this initiative, which has more than 12,000 signatories from 145 countries, are not only commercial organizations but also multilateral groups such as civil society, universities and public institutions[3]. The principles of this initiative, which requires the parties to conduct their activities in accordance with the ten principles of human rights, labor standards, environment and anti-corruption, are as follows [4]:

- Human Rights

Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights;
Principle 2: Make sure that they are not complicit in human rights abuses.

- Labour

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
Principle 4: The elimination of all forms of forced and compulsory labour;
Principle 5: The effective abolition of child labour;
Principle 6: The elimination of discrimination in respect of employment and occupation.

- Environment

Principle 7: Businesses should support a precautionary approach to environmental challenges;
Principle 8: Undertake initiatives to promote greater environmental responsibility;
Principle 9: Encourage the development and diffusion of environmentally friendly technologies.

- Anti-Corruption

Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

1.5.4 United Nations Environment Programme Finance Initiative – (UNEP-FI)

At the United Nations Environment Conference in Stockholm in 1972, it was decided to establish an international body to deal with environmental issues globally at the United Nations (UN). The United Nations Environment Program (UNEP) was established on 15 December 1972 as a UN-affiliated program. The organization aims to coordinate the environmental issue at the United Nations, to continuously review the state of the environment on a global level, to draw the attention of the international community on environmental issues, and to ensure the development of international and national environmental policy and law[5].

UNEP is the leading global environmental authority that sets the global environmental agenda, promotes the consistent implementation of the environmental dimension of sustainable development within the United Nations system and serves as an authoritative advocate for the global environment. The mission of this initiative which acts with the slogan of a healthy future depends on all of us; to inform the society to improve the quality of life of future generations and to encourage and lead their members to work together[6].

1.5.5 European Commission: White and Green Paper

One of the most important steps taken in Europe in relation to corporate social responsibility and contributing to sustainability was the declaration issued in 1997 under the name of "Energy for The Future: Renewable Sources Of Energy". In this statement, the European Commission stated that they intend to increase renewable energy sources and use, reduce CO2 emissions and make strategic plans in this direction (White Paper, 1997 p. 10). Another important step of the Commission is another white paper published in 2000 on the protection of the environment under the name "White Paper on environmental liability". The main purpose of this declaration is to take measures to prevent environmental pollution and to mobilize the community for this purpose (White Paper, 2000, p. 11).

The European Union took its second step towards corporate social responsibility in Green Paper on 18 July 2001 in Brussels, published by the Commission of the European Communities. The primary objective of this document (Green Paper, 2001, p. 1), published under the name of Promoting a European Framework for Corporate Social Responsibility, is to clearly define the framework of CSR for all stakeholders at both European and international levels. Transparency and volunteering in CSR practices are emphasized in this document, which aims to understand and promote CSR (Green Paper; 2001, p. 4). According to this statement, having corporate social responsibility is not only about fulfilling legal expectations. Going beyond legal compliance; ıt

[3]https://www.unglobalcompact.org/what-is-gc/mission/principles (Date of access: 23.01.2018).
http://www.globalcompactturkiye.org/un-global-compact-hakkinda/ (Date of access: 23.01.2018).
[4]https://www.unglobalcompact.org/what-is-gc/mission/principles (Date of access: 10.03.2019)
[5]http://www.mfa.gov.tr/birlesmis-milletler-cevre-programi.tr.mfa (Date of access: 13.02.2018)
[6]https://www.unenvironment.org/about-un-environment (Date of access: 13.02.2018)

is about voluntary behavior that will invest more in human capital, environment and stakeholder relations (Green Paper, 2001, p. 6).

1.5.6 United Nations: The Universal Declaration of Human Rights – (UDHR)

With this declaration adopted in Paris on 10 December 1948, the UN General Assembly declared the following and more[7]:

- All humanity is equal before the law,
- They have innate rights and freedoms,
- No one shall be subjected to torture or inhuman treatment,
- That people will not be discriminated because of differences such as language, religion and race,
- No one can be employed as a slave,
- Whether anyone can be arbitrarily accused or punished and that everyone has the right to be defended before the law,
- It cannot be arbitrarily attacked on people's private life, home and honor,
- Everyone who has been persecuted in their country has the right to seek asylum in other countries;
- Everyone has the right to family with any person,
- Everyone has the right to education, to form associations or to join trade unions,
- Everyone has the right to choose his/her job and to work in humanitarian environment,
- Everyone has the right to freely participate in artistic and cultural activities in society.

This declaration is related to all dimensions of CSR including economic, legal, ethical and discretionary. It is extremely important in terms of defining and protecting the rights of individuals who form society in both private and business life. Both individuals and organizations must respect the fundamental rights and freedoms defined by this declaration and act with a sense of responsibility towards these principles.

1.5.7 Caux Round Table: Principles of Caux

The Caux Round Table was founded in 1986 by Frederick Phillips, former President of Philips Electronics and Olivier Giscard d'Estaing, former Vice President of INSEAD, to reduce the escalating commercial tension. Studies on the Caux Principles, which are seen as an important step for social responsibility, started in 1994 with the support of important businessmen from countries such as Europe, America and Japan. In 1995, it was presented at the United Nations World Summit on Social Development[8].

This roundtable believes that communities of business organizations around the world should play an important role in improving economic and social conditions, and in this context, 7 general principles and guidelines on how to manage relations with stakeholders in a better and responsible manner. The 7 general principles of this initiative are as follows[9]:

- Principle 1: Respect stakeholders beyond shareholders. A responsible business has responsibilities beyond its investors and managers.
- Principle 2: Contribute to economic and social development.
- Principle 3: Build trust by going beyond the letter of the law.
- Principle 4: Respect rules and conventions.
- Principle 5: Support responsible globalization.
- Principle 6: Respect the environment.
- Principle 7: Avoid illicit activities.

1.5.8 Global Sullivan Principles

These principles were published in 1999 by General Motors Chairman Leon H Sullivan. Its main purpose is to ensure that South African organizations comply with human rights, justice and equality issues. Over time, the meaning has expanded, taking the name Global Sullivian Principles for Social Responsibility. These principles; human rights protection, non-discrimination, social justice, the provision of responsible behavior towards child labor has spread awareness (Turgut, 2010, p. 10; Mermutlu, 2009, p. 31).

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[7] http://www.un.org/en/universal-declaration-human-rights/ (Date of access: 14.02.2018)
http://www.danistay.gov.tr/upload/insanhaklarievrenselbeyannamesi.pdf(Date of access: 14.02.2018)
[8] http://www.cauxroundtable.org/index.cfm?&menuid=28&parentid=2 (Date of access: 15.02.2018)
[9] http://www.cauxroundtable.org/principles/ (Date of access: 10.07.2019)

1.5.9 Coalition For Environmentally Responsible Economies – (CERES)

The Coalition for Environmentally Responsible Economies (CERES), whose mission is to transform the economy to build a sustainable future for people and our planet, is a non-profit organization created in 1989 in the United States to work with commercial organizations. CERES tackles critical sustainability issues such as climate change, water pollution and scarcity, and human rights violations. To this end, it provides advice to organizations, investors, to integrate environmental, social and governance improvements into organizational strategies. In addition, it carries out efforts to mobilize these organizations to support the institutional and state policies necessary to build a sustainable future for humans and the planet[10]. To this end, the 10 basic principles published by CERES relate to[11]:

- Principle 1: Protection of the biosphere
- Principle 2: Sustainable use of natural resources
- Principle 3: Reduction and disposal of waste
- Principle 4Wise use of energy
- Principle 5: Risk reduction
- Principle 6: Marketing safe products and services
- Principle 7: Damage compensation
- Principle 8: Disclosure
- Principle 9: Environmental directors and managers
- Principle 10: Assessment and audit

1.5.10 Financial Times Stock Exchange: FTSE4GOOD index

(FTSE) The Financial Times Stock Exchange organization was established in 1995 in London in partnership with the Financial Times and the London Stock Exchange (Aktan et al., 2007, p. 17). This organization designed the FTSE4Good Index Series to measure the performance of organizations demonstrating successful social responsibility practices for environmental, social and governance. FTSE4Good indices can be used for four main purposes[12]:

- Financial products - as tools in the creation of index-tracking investments, financial instruments or fund products focused on sustainable investment.
- Research - to identify environmentally and socially sustainable companies.
- Reference - as a transparent and evolving global ESG standard against which companies can assess their progress and achievement.
- Benchmarking - as a benchmark index to track the performance of sustainable investment portfolios**.**

1.5.11 Global Reporting Initiative – (GRI)

GRI was founded in 1997 in Boston by CERES, the Tellus Institute and the United Nations Environment Program (UNEP). GRI, which started its existence as a separate initiative in 2000, is mainly related to the reporting of activities involving responsibility in the name of sustainability. GRI helps businesses and governments understand and interact with the impact of critical sustainability issues around the world, including climate change, human rights, governance and social welfare. GRI is committed to making decisions that create social, environmental and economic benefits for all; has established standards for the framework and dissemination of sustainability reports (GRI Sustainability Reporting Standards). As an independent international initiative, GRI's reporting standards are currently used in more than 100 countries. The GRI Sustainability Reporting Standards have been developed with real multi-stakeholder engagement and have been extended to the public interest[13]. Emphasizing the importance of transparency and reporting in sustainability, GRI communicated its principles and standards to its stakeholders through a number of guidelines.

1.5.12 Global Corporate Citizenship Initiative – (GCCI)

According to the World Economic Forum, corporate citizenship is related to an organization's contribution to society through its core activities, social investments, philanthropic programs and participation in public policy. The Global Institutional Citizenship Initiative was founded by the World Economic Forum, which emphasizes the contribution of organizations to society in this way. This initiative works with representatives of more than 40 member organizations, other organizations and enterprises with expertise in the region. GCCI aims

[10]https://www.ceres.org/about-us (Date of access: 16.02.2018)
[11]https://www.iisd.org/business/tools/principles_ceres.aspx
[12]http://www.ftse.com/products/indices/FTSE4Good (Date of access: 21.02.2018)
[13]https://www.globalreporting.org/information/about-gri/gri-history/Pages/GRI's%20history.aspx (Date of access: 20.02.2018)

to increase the recognition, participation and support of enterprises for corporate citizenship as a business strategy that will provide long-term benefits for the community[14].

According to Aktan et. al, (2007, p. 17), which are quoted from Argüden (2002), three important expressions in this declaration are as follows:

- First of all, everyone must remain committed to global corporate citizenship in their field of business.
- Your relations with your stakeholders form the basis of your internal and external success.
- The main leaders of corporate citizenship are the chairman and members of the board of directors and senior management.

1.5.13 Social Accountability 8000

This organization, whose principal name is the Council of Economic Priorities Accreditation Agency (CEPAA), was subsequently called International Social Responsibility (SAI); is a US-based non-profit organization that is committed to developing, implementing and supervising voluntary and verifiable social accountability standards. In 1997, SAI developed a voluntary standard for corporate social responsibility to improve and independently supervise workplace conditions. This standard, SA8000, includes a number of elements that international human rights experts consider necessary for social auditing. The SA8000 is based on international human rights norms defined in International Labor Organization conventions, the United Nations Convention on the Rights of the Child and the Universal Declaration of Human Rights. It mainly focuses on practices such as child labor, freedom of association, working hours and wages for the labor force (Green Paper, 2001; Hohnen and Potts, 2007, p. 101).

1.5.14 AccountAbility AA100

The AA1000 was first developed in November 1999 by the UK's Institute of Social and Ethical Accountability, which includes objective criteria for measuring the social and ethical achievements of organizations (Green Paper, 2001). The AA1000 is an effective tool for social and ethical accounting, auditing and reporting. The AA1000 framework was established to provide guidance on how an organization can improve accountability and ensure effective stakeholder engagement. Organizations are encouraged to set goals through training and dialogue, to measure progress towards these goals, to audit and report on performance, and finally to develop feedback mechanisms (UN, 2004, p. 15). Since the new versions have been developed after 1999, the standard named AA1000 Standards Series; it provides practical standards to be used by global businesses, private businesses, governments and civil societies who want to perform in accountability, responsibility and sustainability issues. It is a framework based on global principles applied by organizations of all sizes to identify, measure and respond to sustainability issues in an inclusive and accountable manner. With the latest version[15], which came in 2008 and updated in 2018, there are four main stages that can be mentioned (Hohnen and Potts, 2007, p. 98).

- AA1000 Framework (in 1999)
- AA1000 Assurance Standard (in 2003)
- AA1000 Stakeholder Engagement Standard (in 2005)
- AA1000 Accountability Principles Standard (in 2008)

1.5.15 British Standards Institution –(BSI) : Social Responsibility Code of Conduct; Occupational Health and Safety Assessment Systems – (OHSAS 18001)

Founded in 1901 as an engineering standard organization and renamed the British Standard Institute (BSI) in 1931, it has made significant contributions to the development of corporate social responsibility. BSI is a non-profit organization that provides global services in the areas of standardization, system assessment, product certification, training and consulting services[16]. One of these services is the BSI Social Responsibility Code of Conduct and the other is the standard that provides a framework for the management of occupational health and safety developed under the name of OHSAS 18001.

Social responsibility codes of conduct: In December 2017, BSI established social responsibility codes for the implementation of all stakeholders. The principles for these codes are basically classified for the following topics[17]:

- Legal compliance
- Organizational governance

[14]http://web.worldbank.org/archive/website00818/WEB/OTHER/GLOBAL-3.HTM (Date of access: 21.02.2018)
[15]http://www.accountability.org/standards/(Date of access: 28.02.2018)
[16]https://www.iso.org/member/2064.html# (Date of access: 28.02.2018)
[17]https://www.bsigroup.com/Documents/about-bsi/ethics-and-social-responsibility/BSI%20Group%20SR%20Code%20of%20Conduct.pdf (Date of access: 28.02.2018)

- Anti-bribery and corruption
- Fair competition and anti-trust
- Information security
- Whistleblowing
- Human rights, slavery and labor practices
- Environment
- Community involvement and development

Occupational Health and Safety Assessment Systems (OHSAS 18001): OHSAS 18001 demonstrates best practice requirements in occupational health and safety management and guides organizations of all sizes to make health and safety practices a reality. The main purpose of this standard is to improve working conditions by outlining efforts to eliminate or reduce risks and hazards in the workplace to acceptable levels and to work in compliance with legal regulations[18].

OHSAS 18001 makes it easier for organizations to work in compliance with such legal regulations. This standard, which is adopted by many organizations all over the world, is planned to be repealed with ISO 450001 Occupational Health and Safety Management System published in the first half of 2018[19].

1.5.16 International Organization for Standardization - (ISO): ISO 45001, ISO 26000, ISO 14001

Established on February 23, 1947, ISO has published 22054 international standards for quality, safety and security improvements since then. ISO is an independent, non-governmental international organization with a membership of 163national standards bodies. ISO, based in Switzerland, develops voluntary, consensus-based, market-related international standards that bring together various experts to share information through its members, support innovation and offer solutions to global challenges[20]. Some of these standards are also closely related to corporate social responsibility.

ISO 45001 Occupational health and safety management system: This new international standard, which is planned to replace the OHSAS 18001 management system, is being developed to ensure that employees can continue their jobs under safe and healthy conditions and prevent the loss of life and property due to occupational accidents and is planned to be published in the first half of 2018[21].

It is planned to give a transition period of 3 years for the organizations having OHSAS 18001 to pass to this new standard[22]. This standard ISO 45001 can be applied to any organization, regardless of size, type and quality. All requirements are designed to be integrated into an organization's own management processes, and benefits can be summarized as well as prevention of occupational accidents and health of workers[23].

- Improving its ability to respond to regulatory compliance issues,
- Reducing the overall costs of incidents,
- Reducing downtime and the costs of disruption to operations,
- Reducing the cost of insurance premiums,
- Reducing absenteeism and employee turnover rates,
- Recognition for having achieved an international benchmark (which may in turn influence

customers who are concerned about their social responsibilities)

ISO 26000 Social responsibility standard:ISO, which states that organizations cannot be considered independently of their environment, emphasizes the importance of organizations' relations with the environment and society as well as their responsible behaviors in terms of their sustainability. Therefore, it has developed the ISO 26000 standard to guide organizations how they can work responsibly[24].This standard, developed in 2005 and accepted as a global guide for social responsibility, aims to promote best corporate social responsibility

[18]https://www.bsigroup.com/tr-TR/BS-OHSAS-18001-is-Sagligi-ve-Guvenligi-Yonetimi/(Date of access: 28.02.2018)
[19]https://www.iso.org/standard/63787.html(Date of access: 28.02.2018)
[20]https://www.iso.org/about-us.html (Date of access: 29.02.2018)
https://www.iso.org/structure.html (Date of access: 29.02.2018)
[21]https://www.bsigroup.com/tr-TR/BS-OHSAS-18001-is-Sagligi-ve-Guvenligi-Yonetimi/ISO-45001/ (Date of access: 29.02.2018)
[22]https://www.bsigroup.com/tr-TR/BS-OHSAS-18001-is-Sagligi-ve-Guvenligi-Yonetimi/iso-45001-egitimleri/ (Date of access: 29.02.2018)
[23]https://www.iso.org/files/live/sites/isoorg/files/archive/pdf/en/iso_45001_briefing_note.pdf (Date of access: 29.02.2018)
[24]https://www.iso.org/iso-26000-social-responsibility.html (Date of access: 29.02.2018)

practices internationally (Industry Canada, 2014, p. 67-68). This standard emphasizes 7 basic principles of social responsibility (ISO, 2009, p. 10):

- Principle1: Accountability
- Principle 2: PrincipleTransparency
- Principle3: Ethical behavior
- Principle4: Respect for stakeholder interests
- Principle5: Respect for the rule of law
- Principle6: Respect for international norms of behavior
- Principle7: Respect for human rights

ISO 14001 Environmental management system:Originally developed by BSI in 1994 under the name BS 7750, this standard, adopted by ISO as an international standard in 1996, is concerned with compliance with standards for environmental improvement[25]. This standard, which was updated in 2015, shows the criteria that include responsibility to contribute to the sustainability of the environment. In summary, this management system is a standard that aims to manage the environmental impacts of organizations and improve them in order to minimize harmful activities (Hohnen and Potts, 2007, p. 99).

1.6 Findings and Interpretation

In this research, it is aimed to reveal the institutional actors and initiatives that mediate the diffusion of corporate social responsibility activities in various organizational fields globally. These actors act as contributors to the framework of CSR at the global level.

If CSR practices performed by organizations are likened to a beautiful dance (Scott, 2008, p. 219), there are basically 16 globally actors who organize the choreography of this dance for organizations and call their tune. These actors and their initiatives are shown in Table 1.

Table 1: Institutional Actors and Their Initiatives of Corporate Social Responsibility

CHOREOGRAPHERS OF CORPORATE SOCIAL RESPONSIBILITY	
1.	International Labour Organisation – (ILO)
2.	Organisation for Economic Co-Operation and Development – (OECD)
3.	United Nations Global Compact
4.	United Nations: Environment Programme Finance Initiative – (UNEP-FI)
5.	European Commission: White and Green Paper
6.	United Nations: The Universal Declaration of Human Rights – (UDHR)
7.	Caux Round Table: Principles of Caux
8.	Global Sullivan Principles
9.	Coalition For Environmentally Responsible Economies – (CERES)
10.	Financial Times Stock Exchange: FTSE4GOOD index
11.	Global Reporting Initiative – (GRI)
12.	Global Corporate Citizenship Initiative – (GCCI)
13.	Social Accountability 8000
14.	AccountAbility AA100
15.	British Standards Institution –(BSI) : Social Responsibility Code of Conduct; Occupational Health and Safety Assessment Systems – (OHSAS 18001)
16.	International Organization for Standardization - (ISO): ISO 45001, ISO 26000, ISO 14001

Table 1 shows the global actors and their initiatives that together influence the CSR activities of organizations operating in different organizational fields. When Table 1 is examined, it is seen that CSR is influenced by actors representing both coercive and moral mechanisms, in other words, it is influenced by the coercive and professional dimensions of institutions (Scott, 1995, s. 33; 2003, s. 880). As the actors mentioned in the same way are composed of authorities, civil society organizations and professional organizations; it is seen that these activities are framed by representing the state, society and professional logic (Friedson, 2001; Thornton andOcasio, 1999; Thornton et al.,2012; Friedland and Alford, 1991).

However, there are other actors that specifically affect specific organizational fields. For example, different areas such as aviation, tourism and health may be affected by different authorities or professional organizations or non-governmental organizations due to their unique nature. For this reason, it is also important to conduct research to identify actors that affect or underline the spread of CSR activities in organizational fields that constitute different sectors.

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[25] https://www.bsigroup.com/tr-TR/ISO-14001-Cevre-Yonetimi/ISO-14001-Egitimleri/ (Date of access: 28.02.2018)

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