

## BOOK REVIEWS

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### REVIEW ONE

**Reviewed book:** Dalia STREIMIKIENE, Asta MIKALAUSKIENE, Gabija STANISLOVAITYTE (2023), *Corporate Social Hypocrisy. CSR in the Era of Global Crises*, Taylor & Francis, New York, 194 p.

**Reviewer:** PhD Ignas Mikaluskas, Kaunas Faculty of Vilnius University

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**CORPORATE SOCIAL  
HYPOCRISY**

CSR IN THE ERA OF GLOBAL CRISES

Dalia Streimikiene, Asta Mikalauskiene,  
and Gabija Stanislovaityte



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Discussion surrounding the social responsibility of firms is increasingly prevalent. This shift in attitude and growing environmental awareness is driving businesses to integrate such strategies into their operations, emerging as a significant determinant of each company's market position. Among the most recognized and widely utilized strategies is Corporate Social Responsibility (CSR), which contributes to the overarching enhancement of environmental consciousness. CSR has become a topic of extensive discussion among industry leaders, contemplating its impact on businesses and its role in enhancing competitiveness. However, this perspective is often viewed as somewhat biased, with challenges in quantifying competitiveness due to the absence of universal definitions or approved metrics.

Corporate Social Responsibility refers to a business approach that involves integrating social, environmental, and ethical considerations into a company's operations and interactions with stakeholders. CSR goes beyond the traditional focus on profit maximization to encompass the broader impact of business activities on society and the environment. Key elements of corporate social responsibility include:

(1) Environmental Sustainability. Companies commit to minimizing their environmental footprint by adopting eco-friendly practices, reducing greenhouse gas emissions, conserving natural resources, and mitigating pollution and waste generation;

(2) Social Responsibility. Companies recognize their obligations to contribute positively to society by promoting social welfare, supporting community development initiatives, addressing social issues such as poverty, inequality, and access to education and healthcare, and fostering diversity and inclusion within their workforce;

(3) Ethical Business Practices. Companies adhere to ethical standards and principles in their operations, supply chain management, and interactions with stakeholders. This includes ensuring transparency, accountability, integrity, and compliance with legal and regulatory requirements;

(4) Stakeholder Engagement. Companies actively engage with stakeholders, including employees, customers, suppliers, investors, communities, and governments, to understand their concerns, prioritize their interests, and build mutually beneficial relationships based on trust and dialogue;

(5) Philanthropy and Volunteerism. Companies contribute to charitable causes, philanthropic endeavors, and community service projects through donations, grants, sponsorships, and employee volunteering programs, aiming to address social needs and support nonprofit organizations;

(6) Sustainable Business Practices. Companies embrace sustainable business practices that promote long-term viability and resilience, such as responsible sourcing, product stewardship, energy efficiency, renewable energy adoption, and circular economy initiatives and

(7) Corporate Governance. Companies ensure effective corporate governance structures and practices to promote transparency, ethical conduct, and accountability at all levels of the organization, safeguarding the interests of shareholders and stakeholders.

Overall, corporate social responsibility reflects a commitment by businesses to operate in a manner that balances economic prosperity with social and environmental concerns, recognizing the interconnectedness between business success and broader societal well-being. Implementing CSR initiatives can enhance reputation, brand loyalty, employee engagement, and long-term competitiveness while contributing to sustainable development goals and fostering a positive impact on society and the planet.

The correlation between CSR and its effect on firm competitiveness remains to be fully elucidated, necessitating the identification of relevant measures for companies or organizations to enhance their responsible strategies. Companies can enhance their competitive edge through the implementation of CSR initiatives. Additionally, the phenomenon of social hypocrisy is taken into account, presenting a novel challenge that influences CSR activities and potentially alters perceptions of social responsibility, complicating the integration of CSR into daily business practices. Therefore, the impact of social hypocrisy on CSR activities and competitiveness requires further exploration and understanding.

Although many corporations incorporate CSR activities into their organizations, there exists a noticeable disparity between their actual behaviors and the stated CSR standards. This phenomenon, known in the scientific community as corporate hypocrisy, is often linked to the concept of greenwashing, where companies present deceptive information regarding their environmental practices in their products.

Organizations ought to implement socially responsible policies, initiatives, and innovations to cultivate a positive image and ensure profitability. Consequently, it can be asserted that a favorable image contributes to a company's reputation and financial success.

According to numerous scholars, when evaluating creative endeavors within an organization, reputation becomes an integral aspect. Customers' purchasing decisions are heavily influenced by brand image.

Corporate Social Hypocrisy (CSH) refers to a situation where a company claims to uphold socially responsible values or practices but engages in actions or behaviors that contradict or undermine those claims. It involves discrepancies between a company's stated commitments to corporate social responsibility (CSR) and its actual conduct or decisions. This could include instances where a company promotes environmental sustainability but engages in practices harmful to the environment, or when it champions social justice but fails to address internal issues such as labor rights violations or discrimination. Essentially, corporate social hypocrisy occurs when there is a gap between the image a company presents to the public regarding its social and ethical values and its true actions or behaviors.

Hypocrisy emerges from apparent contradictions between words and actions. In simpler terms, hypocrisy can be described as the inclination to portray oneself as moral while avoiding the associated costs. It is widely believed that hypocrisy is prevalent across various corporate functions. Corporate hypocrisy is identified as stakeholders' perception that a company falls short of its declared commitments. Additionally, corporate hypocrisy is delineated as the perceived misalignment between a company's professed ideals and its actual conduct, particularly regarding sustainable development both within and outside the organization. When there is a discrepancy between CSR rhetoric and the genuine behavior of a company, it is often viewed as surprising.

Understanding corporate social hypocrisy is crucial as it promotes transparency and accountability within businesses. By identifying discrepancies between stated values and actual behavior, stakeholders can demand greater integrity. This fosters trust with customers, employees, investors, and communities. Recognizing and addressing hypocrisy informs more effective implementation of CSR initiatives, mitigating risks and safeguarding long-term interests. Consumers are increasingly conscious of ethical practices, influencing market dynamics and driving demand for responsible conduct. Employee engagement and retention are improved in environments that demonstrate authenticity and integrity. Regulatory compliance is essential, and understanding hypocrisy helps companies navigate legal requirements. Overall, addressing corporate social hypocrisy promotes ethical business practices, enhances reputation, and contributes to a more sustainable and responsible corporate culture.

Expanding Corporate Social Responsibility in the era of global crises involves adapting CSR strategies to address pressing challenges such as climate change, public health crises, economic instability, social inequality, and humanitarian emergencies.

Companies can prioritize environmental sustainability and take proactive measures to mitigate climate change impacts. This includes reducing greenhouse gas emissions, transitioning to renewable energy sources, promoting energy efficiency, and investing in sustainable practices throughout the supply chain.

Ensuring the health and safety of employees, customers, and communities is paramount, particularly during public health crises such as pandemics. Companies can implement robust health and safety protocols, provide access to healthcare services, and support vaccination efforts to protect public health and prevent the spread of infectious diseases.

Supporting economic resilience and recovery efforts in times of economic instability is essential. Companies can create job opportunities, provide financial assistance to employees and small businesses, contribute to local economies, and invest in infrastructure projects that stimulate economic growth and development.

Promoting social equity and inclusion is crucial for addressing systemic inequalities exacerbated by global crises. Companies can advance diversity and inclusion initiatives, promote equal opportunities for all employees, support marginalized communities, and address social justice issues such as racial discrimination and gender inequality.

Providing humanitarian assistance and disaster relief in response to natural disasters, conflicts, and humanitarian emergencies is a vital aspect of CSR. Companies can donate funds, supplies, and resources, mobilize employee volunteers, and collaborate with humanitarian organizations to support affected communities and facilitate recovery efforts.

Building resilient supply chains that are adaptable to global crises is essential for maintaining business continuity and minimizing disruptions. Companies can diversify suppliers, implement risk management strategies, monitor supply chain transparency and integrity, and collaborate with partners to address supply chain vulnerabilities.

Ensuring ethical governance and accountability is fundamental for maintaining public trust and credibility, particularly in times of crisis. Companies can uphold transparency, integrity, and accountability in their operations, adhere to ethical business practices, and comply with relevant laws and regulations.

By expanding CSR efforts in response to global crises, companies can play a crucial role in addressing complex challenges, contributing to sustainable development, and creating positive social and environmental impacts on a global scale.

The objective of the book is to examine the interconnections among Corporate Social Responsibility, Corporate Social Hypocrisy, and business competitiveness during the COVID-19 era, considering the evolving business landscape and significant global risks associated with climate change, the global pandemic, the Russian-Ukrainian conflict, and anticipations of a looming new world economic crisis.

The book introduces a novel conceptual framework for evaluating the influence of CSR on business competitiveness while addressing obstacles posed by CSH. It then employs this framework in a case study conducted among socially responsible companies in Lithuania, which are members of the UN Global Compact.

The initial section of the book “Sustainable Development Goals and the role of business” focuses on examining the Sustainable Development Goals (SDGs) and the involvement of businesses in their implementation. It provides a brief overview of the sustainable development concept and introduces the SDGs. Furthermore, it identifies the primary challenges that businesses encounter when striving to implement the SDGs in the context of the COVID-19 era, drawing from an extensive review of recent literature.

The second section of the monograph “Climate change, COVID-19, fragile political situation and business” delves into the challenges posed by climate change, the COVID-19 pandemic, fragile political landscapes, and other global risks to sustainable business practices during the COVID-19 era. It examines the role of businesses in mitigating climate change and meeting the targets outlined in the European Green Deal. Additionally, it evaluates the implications of European green inclusive growth strategies for businesses. The monograph also assesses the new business environment brought about by the COVID-19 pandemic, the Russian-Ukrainian conflict, and other political tensions, while outlining the significant challenges faced by sustainable businesses in navigating these complexities.

In the third section of the monograph “CSR and CSH”, the focus shifts to Corporate Social Responsibility (CSR) as the primary initiative for sustainable business practices, analyzing its impacts within the context of the evolving business landscape. Corporate Social Hypocrisy (CSH) is introduced and its effects are scrutinized. The intersection of CSR, CSH, and business competitiveness is explored from a theoretical perspective, and a conceptual

framework for assessing the influence of CSR on business competitiveness, considering the obstacles posed by CSH, is developed based on a review of existing literature.

In the fourth section of the monograph “CSR, CSH, and competitiveness of business”, the analysis delves deeper into business competitiveness by exploring the fundamental connections between competitiveness and CSR, drawing upon recent empirical studies. The discussion centers on the influence of CSR on business competitiveness, elaborating on a significant theoretical model that examines the impact of CSR on business competitiveness, while also considering the obstacles presented by Corporate Social Hypocrisy (CSH). This model is further developed based on the findings of the analysis conducted.

In the fifth section “Case study on the impact of CSR on competitiveness with the impediments of CSH”, a case study was undertaken in Lithuania to test the theoretical framework analyzing the influence of CSR on business competitiveness, taking into account the obstacles presented by Corporate Social Hypocrisy (CSH). Through this case study, recommendations were made for enhancing the theoretical model based on the findings. Additionally, policy and managerial implications derived from the case study were provided.

Conclusions are presented at the end of the monograph.

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## SANTRAUKA

Diskusijų apie įmonių socialinę atsakomybę vis daugėja. Šis požiūris pasikeičia ir augantis aplinkosauginis sąmoningumas skatina įmones integruoti tokias strategijas į savo veiklą, o tai tampa svarbiu kiekvienos įmonės padėties rinkoje veiksniumi. Viena labiausiai pripažintų ir plačiausiai naudojamų strategijų yra įmonių socialinė atsakomybė (ISA), kuri prisideda prie visapusio aplinkosaugos sąmoningumo didinimo. ISA tapo plačių diskusijų tema tarp pramonės lyderių, svarstant jos poveikį verslui ir jos vaidmenį didinant konkurencingumą. Tačiau ši perspektyva dažnai vertinama kaip šiek tiek šališka, o konkurencingumo kiekybinis įvertinimas yra sudėtingas, nes nėra universalių apibrėžimų ar patvirtintų metrikų.

Įmonių socialinė veidmainystė (CSH) reiškia situaciją, kai įmonė teigia, kad palaiko socialiai atsakingas vertybes ar praktiką, tačiau imasi veiksmų ar elgesio, kurie prieštarauja šiems teiginiams arba juos pažeidžia. Tai apima neatitikimus tarp įmonės deklaruojamų įsipareigojimų imtis socialinės atsakomybės (ISA) ir jos faktinio elgesio ar sprendimų. Tai gali apimti atvejus, kai įmonė skatina aplinkos tvarumą, bet užsiima aplinkai žalinga praktika, arba kai ji palaiko socialinį teisingumą, bet

nesprendžia vidinių problemų, tokių kaip darbo teisių pažeidimai ar diskriminacija. Iš esmės įmonių socialinė veidmainystė atsiranda tada, kai yra atotrūkis tarp įvaizdžio, kurį įmonė pateikia visuomenei apie savo socialines ir etines vertybes, ir jos tikrųjų veiksmų ar elgesio.

Veidmainystė kyla iš akivaizdžių žodžių ir veiksmų prieštaravimų. Paprasčiau tariant, veidmainystę galima apibūdinti kaip polinkį vaizduoti save kaip moralų, vengiant susijusių išlaidų. Plačiai manoma, kad veidmainystė vyrauja įvairiose įmonėse. Įmonių veidmainystė įvardijama kaip suinteresuotų šalių suvokimas, kad įmonė nesilaiko savo deklaruotų įsipareigojimų. Be to, įmonių veidmainystė apibūdinama kaip suvokiamas neatitikimas tarp įmonės išpažįtamų idealų ir tikrojo elgesio, ypač kalbant apie tvarų vystymąsi tiek organizacijoje, tiek už jos ribų. Kai yra neatitikimas tarp ĮSA retorikos ir tikro įmonės elgesio, dažnai tai stebina.

Monografijos tikslas – išnagrinėti įmonių socialinės atsakomybės, įmonių socialinės veidmainystės ir verslo konkurencingumo sąsajas COVID-19 amžiuje, atsižvelgiant į besikeičiančią verslo aplinką ir reikšmingas pasaulines rizikas, susijusias su klimato kaita, pasauline pandemija, Rusijos ir Ukrainos konfliktu, taip pat į gresiančios naujos pasaulinės ekonomikos krizės prognozes.

Knygoje pristatoma nauja konceptuali sistema, skirta įvertinti ĮSA įtaką verslo konkurencingumui, sprendžiant CSH keliamas kliūtis. Ši sistema panaudota tiriant JT Pasaulinio susitarimo narių – socialiai atsakingų Lietuvos įmonių – atvejį.

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