CSR and Social Solidarity Economy: Exploring Shared Responsibilities

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This paper reviews the evolution of Corporate Social Responsibility (CSR) globally and within the Philippines. It discusses the contradictory nature of CSR and looks how CSR and Social Solidarity Economy (SSE) can be harmonized through shared responsibilities in building social enterprises, local economies and sustainable communities; adherence to global human rights and labor standards; and shifting to corporate social accountability.

RIPESS (Intercontinental Network for the Promotion of the Social Solidarity Economy) takes the position that social solidarity economy should seek to change the neoliberal capitalist economic system through a different paradigm of development. Here, profit is no longer the primary goal; people and the environment are the priorities. Links in the supply chain connecting input suppliers, producers, consumers, and financiers are truly valued on the same level as the goods or services that are produced. Every aspect - from management to delivery of business operations - ideally should protect, respect and fulfill human rights and work towards the sustainability of the environment. The triple bottom line of people, planet and then profit is pursued towards inclusive national growth and development.

Defining CSR

What is Corporate Social Responsibility (CSR)? It is defined as:

> The responsibility of an organization for the impact of its decisions and activities on society and the environment through transparent and ethical behavior that is consistent with sustainable development and the welfare of society; it takes into account the expectations of its stakeholders; is in compliance with applicable law and consistent with international norms of behavior; and is integrated throughout the organization. (Hohnen, 2007, p. 4)

Despite CSR being in the literature for over 45 years, it seems that it still has no standard accepted definition (Wood, 1991). In fact, it seems companies define and take on CSR in different ways that suit them. There are some that have an environmental take on CSR, going green. This is the latest consumer expectation and one of the most common forms of CSR. For others, CSR is just about being philanthropic, exemplified by sponsoring a fun run for a cause or sending a medical mission. Then there is CSR being stakeholder-driven, finding out stakeholder's needs and building a program around these needs.

CSR also has the reputation of being a strategic smokescreen for unethical business practices or a convenient justification for putting up foundations that are the ultimate tax shield. Nowadays in social media, businesses feature their CSR programs to develop good public relations. CSR has been a way for companies to legitimize themselves especially when faced with doubts and criticisms. Take for instance mining companies that "adopt" nearby communities by building schools and homes and providing a health center. At the same time, they mine the natural resources, and destroy the very land where the communities are located. In such cases, the mining companies present themselves as benevolent philanthropists, their good deeds appearing to compensate for the harm that they cause.

The best way to look at how CSR is executed is to first look at the different motivations or objectives that lead towards the different types of CSR. We can summarize these into four different levels of CSR (Saatchi and Urper, 2013). Each level has an increasing impact on business operations:

Corporate Philanthropy: The most common or widely accepted yet passive form of CSR. This consists of donations to charitable foundations, sponsoring community events. There is no link between the CSR acts to the business' overall mission, vision or goals.

Stakeholder Management: This is where a business voluntarily adheres to global standards of CSR such as the creation of the United Nations Global Compact or the ISO 26000 Guidelines on Corporate Social Responsibility. Doing so will have impact within the internal operational system of the business as well as affect the external stakeholder relationships.

Social Investment: Social businesses are created using business operations to address social issues that affect the stakeholders and shareholders of the business.

Creation of Shared Value: This has the highest impact on core business operations as it is the most active form of CSR. Here, CSR is linked and designed to cohere with the mission, vision, internal and external operations of the business. There is a focus on sustainability and creating shared market opportunities.

The above strategies range in approaches and objectives yet share the same goal of trying to solve a social problem or issue. The mechanism, process, motive, strategy and even philosophy differ yet the common aim is to achieve social impact.

CSR: A Force for Good or Evil Under Capitalism?

CSR has been adopted increasingly by the Fortune 500 Companies. These companies are the 500 largest companies in the United States as compiled by FORTUNE magazine. In 2007, over US$ 500 billion dollars has been spent in creating socially responsible investments; this amounts to 27% of the global economy (UNRISD, 2010, p. 234).

Carroll (1991) suggested that "an organization's responsibility is to act in a socially responsible way, doing this not only to be profitable but also to obey the law, be ethical, and be a good corporate citizen" (p. 48). However, in an article entitled "What's Wrong with Capitalism?" Milligan (2010) wrote,

> The capitalist system, by promoting the voracious pursuit of profit and incessant economic growth has promoted unparalleled scientific and technical innovation and development — this development has created, perhaps for the first time in history, the means of abolishing poverty. Yet, this striking, indeed unparalleled achievement — the real capacity to feed, house, clothe, and educate everybody on the planet — is constantly undermined by the pursuit of profit. This is the bitter paradox of the system — capitalism is the system that has created the possibility of fair shares for all — yet appears to be, inherently, incapable of bringing an end to the brutal physical poverty which blights the lives of billions of people. (pp. 1-2)

This paradox can be seen in certain examples. For instance, a well known global soft drink company which put up its own charitable foundation reports in its website how, within one decade, it donated more than $690 million towards initiatives that support community needs. However, this same soft drink company has been listed as one of the world's 14 Worst Corporate Evildoers by the International Labor Rights Forum (International Labor Rights Forum, 2005). The Forum found this said company to be guilty of abusing worker's rights, destroying agriculture, and contaminating sources of drinking water.

Another example is that of an equally well known food and beverage manufacturing company that was named in December 2013 by KPMG as one of the world's top ten companies reporting on CSR. This same company is also the only food and beverage company to be among the top tier of firms analyzed as part of KPMG's Survey of Corporate Responsibility (2013). In the article, KPMG (2013) noted that this firm succeeded in its objective of Creating Shared Value, where a company does business in ways that can help improve global and local health and sanitation problems. Yet this same food and beverage company is also on the aforementioned list of the 15 Worst Companies of due to alleged exploitation of child labor - using children to harvest cocoa from the Ivory Coast.

Can business then ever do good? Business exists to earn a profit and to succeed, it needs to follow laws and ethics. William Shaw, in his 2009 article, *Marxism, Business Ethics and CSR*, stated that "Yes, there is greed and they can cut corners, but there are also business people capable of moral choices even if the state authority is weak" (p. 565). Marx rejects the idea of corporations doing good, but why, asked Shaw, should we take as face value that corporations cannot help but act except in a selfish manner? (p.570). Shaw argued, "if individuals can and sometimes do act for moral reasons on the basis of regarding others- then surely companies they direct can pursue goals other than profit and can act on the basis of non-economic considerations" (p. 570). It is profitable for a company to do good, and managers can choose business strategies that make profit while also being in line with their social and moral obligations.

CSR today struggles to adhere to a form of global governance. However, this governance is one that relies on the private sector. This is what poses the most controversy to development workers especially since the private sector tends to generate issues of inequality, power struggle, vulnerability of worker's rights, and unjust working conditions (Harcourt, 2004).

How then can businesses be held more accountable in showcasing their CSR programs by making sure they also uphold fair labor relations and human rights?

CSR and The Global Compact

One attempt towards exacting accountability from business is The Global Compact, the current largest CSR initiative in the world created by the United Nations. The UN Global Compact has over 1000 corporate members that have pledged to…

> alter the way a company carries out its operations in relation to how it treats the immediate stakeholders - clients, employees, vendors, local communities where it operates and the impact of its activities in society at large, without having recourse to direct regulation and with the objective of promoting social justice and sustainability. (Amalric, 2004, pp. 3-4)

This Global Compact has ten guiding principles which are to be used as a foundation for applying CSR. Looking at these principles, they are very different from a "how to" guide on philanthropy or putting up a community center (UN Global Impact, n.d., para. 2):

Human Rights

1. Business should support and respect the protection of internationally proclaimed human rights; and

2. Make sure that they are not complicit in human rights abuses.

Labour Standards

Businesses should uphold:

3. The freedom of association and the effective recognition of the right to collective bargaining;

4. The elimination of all forms of forced and compulsory labour;

5. The effective abolition of child labour; and

6. The elimination of discrimination in respect of employment and occupation.

Environment

7. Businesses should support a precautionary approach to environmental challenges; (this means a business should take precautions and preventive measures to ensure that the way it operates does not harm the environment)

8. Undertake initiatives to promote greater environmental responsibility; and

9. Encourage the development and diffusion of environmentally friendly technologies.

Anti-corruption

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

While the UN Global Compact's guidelines are lacking a gender lens or an important guideline for business products that should not be sold or marketed if harmful, these guiding principles match with the International Labour Organization's (ILO website, n.d.) view on CSR that focuses on how business can impact their operations on society - focusing on how their principles and values affect their own internal methods and business processes.

These standards have an internal focus where CSR is integrated within company performance or company operations and not merely an outward program, and where CSR has a Human Rights component as its priority. Given this diversity of arguments, frameworks and perceptions on the matter - where can businesses locate themselves to determine social impact and respect for human rights?

History of CSR

Perhaps it is good to briefly look at its beginnings to best understand or recommend a direction for the future of CSR. The first academic literature that discussed responsibilities of business was published in the' 1930s through a "responsibility debate between Columbia University Professor Adolf Berle who proposed that managers were responsible only to their shareholders and Harvard's Merrick Dodd who argued that the responsibility included the public and society as a whole (Cochran, 2007).

The concept Corporate Social Responsibility was first used in 1953. It was found in the writing of Bowen's 'Social Responsibility of Businessmen'. Bowen (1953) asked "what responsibilities to society can business people be reasonably expected to assume?" (p. ix). He explored morality and ethics in the way a company behaved towards stakeholders and recognized that beyond legal obligations, companies had certain responsibilities to society.

During the 1970s came the heyday of the best known free market economist, Milton Friedman. It is well known how he attacked CSR and pointed out in a New York Times Magazine article that the use of a company's resources for other causes aside from profit - guarantees economic inefficiency. He went on to say that asking shareholders to take on social responsibility was not in the best interest of the shareholders and the company. Funds for social projects belonged and needed to be distributed to shareholders. Why should shareholders pay tax for profit they cannot use and is given away? To Friedman, CSR was a form of "theft" (as cited in Wells, 2002, p. 124). Others argued that what was really important was not that companies were 'assuming a responsibility', but that companies were responding to the social environment. It was also about placing an emphasis on the outcomes of socially responsible initiatives in response to the era's changing social consciousness in which there was a focus on charitable donations (Carroll, 2010).

In the 1980s, the arguments on CSR died down as corporations began to focus on mergers and acquisitions. In America alone in 1980, $45 billion were spent in takeovers, which grew to $226 billion by 1988 (Wells, 2002, p. 126). Not one cent went towards CSR. In fact, these takeovers put more workers in the streets more than ever as well as produced the lowest productivity rate at t hat time. However, in developing countries where these corporations had operations as well, they were seen as liberators of these local economies as they created employment opportunities and favorable wages (Blowfield and Frynas, 2005).

Yet there was a strong and steady rise in anti-corporate activism over environmental and human rights also in the 1970s and 1980s as more companies were being called towards accountability. Notable were the international boycotts of companies investing in developing countries such as South Africa, which promoted racial segregation. Among them was Barclays Bank, and the Nestlé boycott over the company's aggressive milk formula marketing strategies in the global South. "This period was typified by confrontational campaigning that forced change from companies by attacking the brand," Bendell said (2004, p.14).

The anti-corporate backlash reached a climax in 1995, as the spotlight turned on Shell. This happened in November, when the Nigerian dictator arbitrarily executed writer-activist Ken Saro-Wiw and eight other fellow Ogonis. Shell, the largest foreign multinational investor in Nigeria, refused to condemn this act and tried to stay neutral due to its plants in the Niger Delta. This ignited a firestorm that proved detrimental to Shell's reputation and led to international protests which in turn resulted in the blocking of Shell's plans to expand in other places globally. This, according to Chandler (2003), was the "watershed moment" during which a company realized it needed to be aware and support human rights movements. As a result, Shell would include responsibility for human rights in its corporate principles. To quote Chandler (2003):

> For NGOs, the most important lesson from these developments was that, while protest could raise issues, engagement was needed to win the argument. For the companies, the chief lesson was that it was not enough to avoid harm, but it was also their responsibility to support human rights positively, as called for by the UDHR, if they were to avoid the accusation of complicity with oppressive regimes (p. 5).

This Shell situation was the turning point for CSR and the call that ensued was to be responsible, not just charitable.

After this backlash came the search for ways to hold corporations more responsible. In 1992, the Earth Summit in Rio de Janeiro was a key moment in the evolution of CSR as corporate involvement succeeded in finding ways to establish guidelines to halt the destruction of irreplaceable natural resources and pollution of the planet (Earth Summit, 1992, para. 1). A coalition of 48 companies was formed specifically to influence the summit's outcomes. This coalition, the Business Council

for Sustainable Development (BCSD), later to become the World Business Council on Sustainable Development WBCSD), was established by Swedish millionaire Stephan Schmidheiny at the invitation of Maurice Strong, the chair of the Summit. At one meeting in Rio, Strong asked, "How can we achieve [sustainable development] without the participation of business?" (Bruno, 1992, para. 7). The BCSD trumpeted the 'changing course of industry' towards voluntary self-regulation. BCSD still meets annually and now has grown to 65 council members that represent thousands of businesses from developing nations. There had been two Earth summits since then, one in 2002 and most recent in 2012 (Sustainable Development Knowledge Platform, 2012, para. 1).

Yet the collapse of Enron, a day after its CSR program won an award for best CSR in 2011, shows just how deeply a corporation's claims of social responsibility can differ from the reality. Enron was seen as an "unstoppable" force as an energy trader at the beginning of the year 2001. However, it declared bankruptcy around November of the same year. As a result, "nearly 62% of 15,000 employees' savings plans relied on Enron stock that was purchased at $83 in early 2001 and was now practically worthless" (The Economist, 2002). As Joel Bakan argues in The Corporation, "Enron's story... suggests, at a minimum, that skepticism about corporate social responsibility is well warranted" (Bakan, 2004, p.58).

This look at CSR's evolution shows how it has come about due to the threat anti-corporate campaigns pose to companies' very existence to operate. The debate has two sides: one side argues that CSR is just an effective PR strategy that distracts and covers their contribution to social ills caused by corporate operations and protects companies' interests; the other side maintains that companies can and should make a positive contribution to society as they manage their social, environmental and economic impact. That debate will be one that continues unless Corporate Accountability is no longer voluntary and strong regulations are enforced.

CSR in the Philippines

There is a Filipino term or concept of mutual aid called "bayanihan," which is taken from the word "bayan" or to a nation, country, town or community. The whole term bayanihan refers to a spirit of communal unity or effort to achieve a particular objective. How have Philippine companies expressed their bayanihan spirit through the years? Gisela Velasco (1996), cited in the Asian Institute of Management's (AIM) Corporate Social Responsibility in the APEC Region (2005), provided a quick glance on the evolution of CSR in the Philippines (p.2). Velasco call the 1960s the "The Decade of Donations." During this decade, CSR was expressed through "charitable institution donations" in cash and in kind. Then came the "Decade of Organizations" in the 1970s. Here, businesses established organizations to address social issues such as the Philippine Business for Social Progress (PBSP). In the '80s, the "Decade of Involvement," COMREL or community relations projects were offered by companies. The 1990s or the "Decade of Institutionalization" challenged companies to move beyond COMREL and to be part of contributing to society's well being through Corporate Citizenship. This meant that business should be involved in policy formulation and networking.

For the subsequent decade of "Decade of Continuous Improvement," Velasco (1996) as cited in AIM (2005) described how CSR is practiced as,

> Social organizations persisted in their quest to help the poor using management frameworks. For example, PBSP pushed for the participation of corporate citizens in improving access to basic services, education, credit and the development of new skills for the workforce to help them improve their lives. (p.2)

A visit to their website shows that PBSP currently has 250 member corporations and this generates almost Php 30 million in membership contribution. However, the bulk of their funding comes from international donor agencies that choose to course their funds through PBSP. In their 2009 Financial Report, PBSP received over Php 250 million from donor agencies such as United Way. PBSP is the first organization of its kind in Asia that has the largest corporate led foundation, and in collaboration with their partner and member agencies, they have, through CSR, reached five million Filipinos.

It is interesting to see the evolution of the different expressions of CSR programs in the country. The Decade of Continuous Improvement still shows how Philippine companies are evolving to have their CSR programs have their responsibilities reach inward, touching their very workforce. In 2007, the League of Corporate Foundations (LCF) commissioned Newsbreak media group, to conduct a survey to find out if businesses in the country do have CSR and if it is in integrated within their business practices (Rimando, 2012, para.2). This survey was funded by the British Embassy. Newsbreak then contacted 104 businesses, ranging from local and multinational companies with annual revenues of at least P60 million. They had to have employees ranging from 24 to 32,000. Fifty four companies responded and also agreed to follow-up FGDs. Their key findings were as follows:

In most of the companies:

- The CEO initiates CSR programs.
- The entry point for CSR practice has been concentrated on two aspects: community work and PR.
- Getting the other functional groups involved in embedding the CSR strategy into the way the company plans and implements products and services is rare.

- Most companies leave the CSR implementation to the corporate foundation, while half say they let the public relations or corporate communications group take the lead.
- Next to the community, the employees are the stakeholders that the companies target for their CSR. Investors are low priority (AIM, 2005).

In 2012, a follow up to the 2007 survey done by Newsbreak was conducted by Rappler. Rappler (2012) surveyed 81 of the Philippine's largest companies that have more than Php60 million in revenues every year. They ranged in business activities from manufacturing and extractive industries, to retail, and real estate. Key findings this time were:

- Favorable enabling environment for CSR to thrive in Philippine companies remains because people at the top support and push it within the organization
- Most of the CSR activities are still mainly philanthropy and event-driven, but employee volunteerism has become more prominent in the CSR designs
- Results assessment, which is basis for further improvement, is generally weak while communication means still traditional
- "Goodwill" is a main motivation for companies to engage in, report, and communicate about their CSR, but business economics motivate financial support (Rimando, 2012, para.8)

One can see that the push for CSR in the country still is determined by the top executives. For the multinationals, it is influenced by the head office abroad, according to the Rappler report. What is common among corporations is they establish foundations, usually headed or run by their public relations group from

planning to implementation. Rappler (2012) also reports that 43% is run by PR and the others outsource their CSR to NGOs. It seems that the trend for Public Relations to lead CSR and not to hire development workers is based on the fact that it is a company's reputation and their social investment that continues to be the top reason for motivating companies to fund its CSR initiatives.

Currently, there is a proposed House Bill 4575 (or the CSR Act of 2009) that was approved by the House on May 2011 and received by the Senate on June 2001. It is unclear as to what stage this bill is to be passed. The bill does not establish standards for CSR, or even completely follows the standards set by the Global Compact. It will require corporations to consider the interests of society by taking responsibility for the impact of their activities on customers, employees, shareholders, communities and environment all aspects of their operations. Rep. Diosdado Arroyo,(House of Representatives, 2011) author of this bill, said:

> All business organizations established and operating under Philippine laws, whether domestic or foreign, are encouraged to observe CSR or the commitment of business to contribute on a voluntary basis, to sustainable economic development by working with relevant stakeholders to improve their lives in ways that are good for business, a sustainable development agenda and society at large. (House of Representatives, 2011, para.3)

Forging ahead, there is still a long way for CSR in the Philippine context to move from the idea that it is the same as philanthropy or donating money or resources. There needs to be a stronger push for more companies to not just do CSR to feel good about themselves or look good - but to embrace and integrate the principles of CSR standards, such as that laid out in the UN Global Compact, in their

business strategies. "CSR is a work in progress, don't condemn the good for being imperfect, we should examine the process underway and explore whether they are likely to fulfill their promise" (Blowfield and Frynas, 2006, p. 506).

Solidarity Economy and CSR: Differences and Shared Responsibilities

Shared responsibility needs to be included in the CSR discourse, where poverty eradication is not merely looked at through a growth-oriented economic system but through ethical principles within a multi-stakeholder framework of cooperation and solidarity. Such a framework becomes a model that is a requirement towards sparking collective action to meet targeted and specific needs of the people (Quiñones, 2013, pp.12-13). Perhaps this is where we can look to Social Solidarity Economy (SSE) to push CSR in this direction. Is there a possible link between CSR and the SSE?

Solidarity Economy and CSR share certain principles. They both have the "social" concern. This "is applying the principles of business and entrepreneurship to social problems...where social enterprises are enterprises devoted to solving social problems…the reason for their existence is not to maximize return to shareholders, but to make a positive social impact" (Cochran, 2007, p.451).

"Solidarity Economy" as described by CSR -Small Medium Enterprises, Asia (CSRSME Asia) is "a people and eco-centered governance of the production, financing, distribution and consumption of goods and services in order to generate sustainable conditions for self-managed development of each and every member of societies, the peoples and the planet." CSRSME Asia organized the Asian Forum 2007 in the Philippines to help delegates understand the basic dynamics of solidarity which is "to stand for an economic system that is oriented towards people and ecological balance as opposed to the mainstream economy which gears towards maximization of profit and wanton accumulation of private wealth" (INAISE website, n.d. para.1).

Solidarity Economy uses the supply chain as its focal unit of action for shared responsibilities. In this supply chain, there are various actors: the state, private business, and civil society. The supply chain exists within the biosphere now threatened by unsustainable profit-motivated business models. To save the biosphere, all the actors need to work together and share responsibilities to achieve the triple bottom line of caring for people and planet while earning a profit. It is in this sense that private business can partner with cooperatives, fair trade groups, and NGO-led social enterprises as well as local government units to produce ecologically beneficial products and help build local economies for sustainable community development.

We have seen that CSR is a way for businesses to redistribute their surplus profit towards addressing social issues and at the same time enhancing their public image. In the Philippines, CSR still has to go a long way before being able to change business operations to fit the SSE supply chain model explained above.

In 2011, the ILO published "Social and Solidarity Economy (SSE): Our Common Road towards Decent Work." ILO's tripartite framework is designed to harmonize the interests of three actors: government, employers, and workers. ILO (2011, p. 9) is now promoting SSE and claims it can be advanced when:

- partnerships with commercial enterprises are frequent in the fair trade sector (e.g., joint partnerships in procurement contracts)
- these partnerships can also influence CSR policy that would go beyond their primary objective and would improve or complement their internal operations toward staff or members
- businesses are encouraged to promote community and cooperative production initiatives for sustainable development in developing countries.

Both Solidarity Economy (through social business or social enterprises) and Corporations (through the more active type of CSR) has a place in working towards an economy that is inclusive, sustainable and that all production, distribution and consumption within economic activities addresses social and environmental concerns.

However, it is also important to note their stark differences. To simplify, these differences are tabled below based on table created by Saatchi and Urper, 2013.

Table 1. *CSR versus Social Business. A Comparison.*

Program	CSR	Social Business
Focus	Profit sharing among shareholders	Non-dividend; focus on stakeholders
Goal	Profit Maximizing is the goal	Maximum Social benefit delivery is the focus
Base	Project based /Time Limitation	Company based/ Enduring-Sustainable
How Social Projects are created	Social projects created within the core business strategies	Social projects created within the recognition of diversified social problems
Target	Targeting general society/ satisfaction of stakeholders expectations	Targeting the poorest of the poor, or the ones in most urgent needs
Sustainability	Temporarily solutions to social problems/non-sustainable in general	Consequences oriented-permanent solution
Funding Source	Devoting a small portion of profit	Raising its financial funds
Standards	Compliance with the moral/ religious or legal obligations to engage in a social problem solving	Compliance with the "selflessness" to engage in a social problem solving
Allocation of Profit	Shareholders and entrepreneurs bias on allocating profit on social problems	Shareholders and entrepreneurs full support on allocating profit on social problems

Note: From Saatci, E. and Urper,C. (2013) Corporate Social Responsibility versus Social Business. Journal of Economics, Business and Management vol. 1, no. 1, pp. 64

One can see the many differences in the approach in addressing social and environmental concerns. Yet it is possible for the two to work together towards social change or making an impact towards social development. One way is working through the supply chain. We can find big business working with social enterprise especially those that are starting up or are struggling with their finances. Collaborations and partnerships sustain social entrepreneurship. According to Mitra and Borza (2013),

> active participation by an effective contribution in the form of partnership involves a more complex relationship holding some defining characteristics that give uniqueness and a growing significance because it requires a two-way transfer of resources and mutually beneficial trade between the company and organization with social mission. (p. 69)

A concrete example is that of Jollibee Foods Corporation (JFC). With more than 1,200 stores nationwide, the firm decided to buy produce needed for their products from domestic farmers instead of importing. It launched this CSR initiative in 2008 and called the program "Bridging Farmers to Jollibee Supply Chain." The project links small farmers to JFC with the goal of targeting 3,000 farmers growing onions in six provinces. Joining together, they sell more. Ten to fifteen onion farmers are clustered into a social enterprise. "Because we can consolidate our crop, we can provide a larger volume to Jollibee," said by Henelito Idagan cited in Catholic Relief Services (n.d, para. 5). He is a Cluster Leader in Impasugong, Mindanao and he further explained that "the advantage of these groups is that if there are members who are failing to produce, I can help them, and also they can help me" (Catholic Relief Services, n.d. para.5).

Marrying big corporations such as JFC with social enterprises of small farmers forms a partnership towards creating maximum impact for both shareholders' concern and stakeholders that belong to poorest communities. Granted that donations and charity is still the "go to" CSR of most big businesses, yet as more successful partnerships are formed, companies may learn to adapt the solidarity economy's vision of integrating CSR at the heart of business operations rather than it just being relegated to a side project.

CSR may never be able to produce large scale social reform but this is still possible through the social enterprise movement which does share some of CSR's concerns and attempts to advance them to make businesses more socially responsible (Page & Katz, 2011).

The Need for Corporate Accountability

Some advocates say that there should be a shift from corporate responsibility to corporate accountability within shared responsibilities (Utting, 2005). Taking CSR towards accountability will begin with adapting a perspective where CSR requires systematic planning and a major commitment in collaboration among the private, public and NGO sector and the leveraging of the strengths and resources of all partners (Jamali and Mirshak, 2007).

As global CSR standards call for a deeper scope of responsibility that should extend to the labor force, it is hoped CSR assessments for rewards or recognition here in the Philippines will put less emphasis on feel -good inspirational stories and more on accountability that will call for legal compliance to be included in the criteria. Business leaders would then give compliance to labor laws equal billing with their community CSR if they see the increased scrutiny.

In contrast to the mainstream CSR agenda, the corporate accountability movement is moving towards issues of power, law and public policy (UNRISD, 2010). As Solidarity Economy moves to meet the needs of people and communities through livelihood and economic activities, there is hope that CSR can move towards a collaborative direction with civil society. This collaboration can lead towards a social dialogue between NGOs and business where the power relations will lean towards social well-being for low-income groups. Despite the opposite poles on perspectives, setting standards of accountability for CSR in relation to working conditions, human rights and the environment can play an important role towards inclusive development and a true solidarity economy.

To increase the impact of corporate social responsibility, standards should be set for businesses in relation to working conditions, human rights and how core operations affect the environment. More importantly, businesses that choose to share responsibilities with social enterprises can be considered an important partner in supporting the social entrepreneurship process towards solidarity economy.

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