

Received: April 2023  
Accepted: September 2023  
DOI: 10.7862/rz.2023.hss.37

Jinyue YANG<sup>1</sup>

## THE IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY (CSR) BY DHL AND SF-EXPRESS: A COMPARATIVE ANALYSIS IN GERMANY AND CHINA

The main objective of this article is to conduct a literature review on the concept of CSR and to evaluate its implementation in large business operators by analyzing and comparing descriptive statistics. The analysis is conducted using secondary data shared by the chosen business operators. The businesses chosen as cases are two large courier companies: DHL in Germany and SF-Express in China. Statistical tools are utilized in data analysis. The study has significant value for presenting the effectiveness of the practice of CSR in similar firms. The article also provides a comprehensive literature overview of the concept of CSR.

**Keywords:** corporate social responsibility, corporate social performance, sustainable development goals

### 1. INTRODUCTION

Today's world is facing a series of critical challenges and crises which are mainly caused by human activities. Global warming, climate change, the contamination of the environment by harmful substances, deforestation, decrease in bio-diversities, essential natural resources, as well as social inequality are some of the most discussed and emphasized threats to mankind by a number of scientists and scholars. As a matter of fact, a lot of resources cannot be regenerated in a short period of time, thus, scarcity is a challenge in the modern world. However, there are things that can be done to slow down or prevent such crises and achieve the goal of sustainable development. The concept of CSR has been widely applied in various sectors internationally in order to achieve these goals since it was first introduced in the 1950s. Although CSR is not a novel notion in the academic world, it is still not familiar to the general public. There are a lot of large firms that have been practicing CSR in their daily operation globally. Yet, a considerable variety of businesses tend to lack a basic comprehension of CSR. Furthermore, not much research has been done to comprehensively analyze and evaluate the effectiveness of the empirical practices. In theory, CSR sounds impeccable, however, what matters is its practice in the

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<sup>1</sup> Jinyue Yang, the Doctoral School, University of Szczecin, Poland; e-mail: jinyue.yang@phd.usz.edu.pl. ORCID: 0000-0002-6651-4552.

real world. The key objectives of CSR include protecting the environment, cooperating with social, legal, economic, and philanthropic responsibilities, enhancing social well-being, pursuing the goal of long-term sustainable development of the planet, and so on. It is crucial to act rather than only speak about challenges like slowing down the consumption of natural resources, protecting the environment, social welfare, the future of the next generation, and other critical concerns. Hence, CSR plays a significant role in actualizing these sustainable development objectives. There is still a big room in making signs of progress in applying CSR in small and medium-sized enterprises (SMEs). Large companies that have been implementing CSR for years may set examples for SMEs. Therefore, it is significant to study the examples of large businesses that have experiences and accomplishments in implementing CSR, to evaluate the effectiveness of their practices as well as the benefits of the implementation.

The main purpose of this article is to conduct a literature review on the concept of CSR and to evaluate its implementations in large business operators by analyzing and comparing descriptive statistics. The businesses that were chosen as cases for the aim of writing this academic article are two large courier companies in Germany and China, namely, The Deutsche Post Group DHL, and SF-Express. Because they represent the transport sector in different countries, which is crucial to climate change global status. It is also the main justification for the author's analysis of the selected businesses in terms of the efficacy of CSR implementation.

The structure of the article has been organized into three key sections in order to achieve the goal: the literature review, the empirical analysis, and the concluding remarks. The theoretical part is devoted to presenting the general theory related to CSR, and the empirical part is focused on analyzing the newest statistics published by DHL and SF between 2020 to 2021 as well as their official open data on their websites. Following the data mining procedure, the key information related to CSR have been analyzed and evaluated by statistical tools in great detail. Furthermore, the effectiveness of implementing CSR in the selected enterprises was compared, both in terms of similarities and differences. The data analysis and evaluation indicate that both companies have implemented the four pillars of CSR: social, economic, political, and philanthropic responsibilities. Yet, the CSR objectives of the analyzed businesses varied from one to another. Finally, the article ends with a brief discussion and conclusion on the basis of data analysis and evaluation.

## **2. THE THEORETICAL APPROACH TO CORPORATE SOCIAL RESPONSIBILITY**

The concept of CSR has been frequently discussed and highlighted in both business and academic world. Since the 1950s, it has piqued the interest of many different parties, including economists, social scientists, policymakers, entrepreneurs, business managers, investors, and many other stakeholders. Carroll defines CSR as the idea that a firm has several responsibilities to society and the environment. It is also referred to as “cooperate citizenship”, “cooperate social performance”, as well as “sustainable development” and it involves four categories of responsibilities that businesses are holding themselves accountable for: social/ethical, economic, legal, and philanthropic (Carroll, 1999).

The essential tenet of the CSR approach is that businesses must exert significant effort not only to achieve their financial objectives but also to integrate social, environmental, and ethical responsibilities into all facets of their operations (Du, Bhattacharya, Sen, 2010). Howard Bowen is recognized as the first researcher to have introduced the idea of CSR.

Hence, he is known as the father of corporate social responsibility (Carroll, 1979). Yet, many other scholars have defined CSR similarly or differently in light of their own findings. The definitions of CSR that are often utilized by different studies are summarized in Table 1.

Table 1. A list of definitions of CSR

Authors	Concept of CSR
Bowen (1953)	"The obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society".
Drucker (1954)	"It has to consider whether the action is likely to promote the public good, to advance the basic beliefs of our society, to contribute to its stability, strength, and harmony".
Brown, Dacin (1997)	"A corporate status and activities with respect to its perceived societal or, at least, stakeholder obligations".
Matten, Moon (2004)	"CSR is a cluster concept which overlaps with such concepts as business ethics, corporate philanthropy, corporate citizenship, sustainability, and environmental responsibility". It is a dynamic and contestable concept that is embedded in each social, political, economic and institutional context.

Source: Own work based on Bowen (1953), Drucker (1954), Brown, Dacin (1997), Matten, Moon (2004).

The concept of CSR has undergone a transformation of various dimensions from the 1950s to the 21st century. From the definitions of CSR in Table 1, the key point of CSR consists of several aspects, such as the responsibilities of businesses to society, the cooperation between businesses and social sectors, and sustainable development. In a nutshell, the concept of CSR is understood in the following way: a business has multiple responsibilities to society and the environment.

It is also worth noting that the concentration of CSR varies throughout time. For example, when it comes to CSR implementation in the late 1950s, businesses primarily concentrated on the field of philanthropy, which encompasses religious and humanitarian philosophies, community development, unregulated charity, poverty alleviation, and societal obligations. However, in the 1970s and 1980s, the main dimension was "regulated CSR", consisting of the following aspects: extension of CSR commitments, CSR as a symbol of corporate citizenship, stakeholder relationship management, corporate reputation, socioeconomic priorities, bridging governance gap, stakeholders rights, as well as legal and ethical responsibilities. With an increased focus on legality, transparency, and compliance with environmental regulations, CSR has evolved into a strategic instrument in the new millennium (Matten, 2004).

Furthermore, there are slight differences in the dimensions of CSR between the early 1980s and the 21st century. In the 21st century, CSR is more focused on competitive strategies, environmental protection, sustainability of land resources, internationalization of CSR standards, transparency, corporate responsibility, and so forth (Hamidu, Haron, Amran, 2015). The fierce competition in the market promotes the urgent need for companies to implement CSR strategies in order to survive and be more efficient (Galan,

2006). Business managers use CSR as a strategic tool for cooperation and self-regulation within legal and ethical standards. The characteristics of the application of CSR in the new millennium are emphasized as “doing good to do well” (Rosamaria, Robert, 2011).

Furthermore, CSR theory has been considered to be an in-house self-regulating tool, which means it can monitor and discover the negative aspects of running a business and make sure the business is in compliance with both legal and ethical standards (Wood, 1991). According to Crane and co-authors, CSR also emphasizes the necessity for companies to avoid corruption, to pay more attention to legality and morality and to the satisfaction of their key stakeholders, as well as to act in favor of the society in which companies are based (Crane, Matten, Spence, 2013).

Matten and Moon indicated that the CSR theory plays a vital role in various aspects of business operations, such as the implementation of CSR in the areas of markets, workplaces, societies, and the ecological environment. By applying the CSR theory, companies can adjust their management objectives and strategies to better understand their consumers, stakeholders, and responsibilities. With the implementation of the CSR theory, a business is able to self-regulate its actions and improve its business strategies to satisfy the expectations of its customers and stakeholders. Finally, the company may have a good influence on society and be socially reliable (Matten, Moon, 2008).

Due to its multi-dimensional responsibilities, the focus of CSR is varied in different fields. In the economic sector, according to the CSR research from Prahalad and Hammond, “it is absolutely necessary” to learn customers’ consuming behaviors in order to meet the “ethical gate” of consumers, also known as Consumer Social Responsibility (CnSR). CnSR highlights the importance of individual consumer decision-making and how businesses may respond and manage their enterprises by meeting customers’ expectations or having deeper communication with consumers (Pralhad, Hammond, 2002). There are a number of reasons why consumer social responsibility has gained a large concern from businesses. Companies may also study their main stakeholders in the marketplace, such as customers at the micro level, families and communities at the meso level, and governments and public authorities at the macro level, in order to manage CnSR. Table 2 shows a multi-level, multi-agent conceptualization of Consumer Social Responsibility (Caruana, Chatzidakis, 2013).

Table 2 shows that in the field of economics, CSR involves both the utilization of profits created by firms and the behavior of corporations toward their major stakeholders. This relates to the general management of the businesses, and the responsibilities of firms towards their customers, employees, investors, and also suppliers. Therefore, the economic sector of CSR involves the economic development of firms, but the major objective is not to only make profits. Companies may gain benefits while applying CSR, but on the basis of responsibilities (Kitzmueller, Shimshack, 2012). Furthermore, CSR also plays an important role in increasing the loyalty of employees. In the workplace, according to Aguilera, Rupp, and Williams, employees prefer that their employers participate in CSR activities because they feel that if the firm is accountable to its other stakeholders, it will also be accountable to its own employees. By applying CSR, companies give attention to employee care, as well as the degree of the working environment and working circumstances for employees. Hence, CSR has been considered as an “instrument of employee security” (Aguilera, Rupp, Williams, Ganapathi, 2007).

In the case of the social sector, evidence has shown that businesses need to emphasize long-term development over short-term earnings, ensuring that their management adheres to the ethical and moral ideals of social responsibility. A socially responsible firm cares about contract comprehensibility, the supply of additional product information, the

establishment of transparent solutions to complaint problems, and the protection of customers' personal data. Companies are also interested in the needs of the citizens of the region in which the companies operate and cooperate with local authorities (Crane, Matten, Spence, 2013).

Table 2. A multi-level, multi-agent conceptualization of CnSR

Levels	Stakeholders	Motivations	Relational	Ethical	Mechanisms
<b>Micro</b>	Consumers	Maximizing personal benefits	Showing care, adhering to social and group norms	Personal norms, altruistic concerns	Purchases, boycotts, protesting
<b>Meso</b>	Families and communities	Health concerns, concerns over others' well-being	Firming relations between family members and other referent groups; Mutual quest for community	Ethics of care	Purchases, boycotts, protesting
<b>Macro</b>	Governments and public organizations	Substituting government efforts	Managing relations between the state, consumers and markets	Moral and political consequences; Facilitating social justice and equality	Policies, Incentives, laws

Source: Own work based on (Caruana, Chatzidakis, 2013).

When it comes to the environmental aspect, the main idea of CSR is that businesses need to concentrate on applying preventive strategies to protect the environment and ecological system. This involves determining the risk of non-compliance with environmental, health, and safety regulations. Some strategies have been practiced in many businesses, and have been shown to be efficient. During the implementation of the CSR theory, for example, companies educate and train their employees about preventative measures and legislation (Soh, Kim, Whang, 2014).

In philanthropy, CSR involves companies “actively engaging in acts or initiatives to promote human welfare or goodwill” (Carrol, 1991). This overall purpose (such as promoting human welfare or goodwill) clearly broadens the scope of charitable efforts and makes it harder to identify whether commercial operations are within the scope of corporate citizenship. However, in various firms and societies, philanthropic CSR may come in many different forms. In practice, philanthropic CSR may be characterized as business activities that spend monetary and/or other resources to solve social and environmental problems, as defined by the ancient Greek term “philanthropy”, which means “love of humanity”, or “love of mankind” “generous beneficence” and “happiness” (McCully, 2008). Shreds of evidence have shown that by participating in philanthropic activities, businesses not only benefit society but also benefit themselves. For example, companies build their reputation

and increase their influence in society and, as a result, benefit from sales and profit (Edmondson, Carrol, 1999).

### **3. RESEARCH METHODOLOGY AND THE ANALYSIS OF THE DATA REGARDING DHL AND SF-EXPRESS**

The objectives of this article are to conduct a literature review on the concept of CSR and to assess its adoption in large business operators by analyzing and comparing descriptive statistics, to evaluate the effectiveness and discuss the outcomes of CSR practice in achieving sustainable development goals (SDGs).

This article is exclusively based on shared secondary data of two larger courier companies: DHL and SF-Express, which are the leading logistics companies in Germany and China. In order to achieve the goals of this article, it is necessary to gather some general information regarding the chosen business operators and to illustrate the viable data.

In order to have comparative findings, the data were chosen from the selected companies within the same period, which is the newest sustainable reports as well as other official statistics between 2020 to 2021 from both firms. The data were later carefully analyzed and evaluated by the author. Microsoft Excel has been utilized as one of the tools for data analysis in this article.

#### **3.1. The characteristics and implementation of CSR in DHL**

Founded in 1969, after over five decades, DHL has built its business as the leading logistic company in Germany as well as in the world. Currently, DHL has over 590,000 employees in over 220 countries and territories globally. The divisions of DHL is categorized into six different sectors, including Post and Packet, DHL express, global forwarding (including air freight, ocean freight, road freight, rail freight, as well as other additional services), freight, supply chain, and eCommerce solutions. The mission of DHL is to achieve net-zero emissions by 2050. As its CEO, Dr. F. APPEL indicated, "There's no getting around the development of sustainable fuels". The business has made significant efforts to practice CSR. With the scope of the operation and the yearly delivery of more than 1,8 billion parcels, DHL has had a considerable influence on both economic and social development. A summary of DHL's empirical CSR practice is presented below.

Table 3 illustrates that DHL has focused on cooperating responsibilities in four main areas of CSR. DHL took a number of environmental protection-related initiatives as a component of its social responsibilities. The most noticeable achievement was the decrease of the GHG emissions- CO<sub>2e</sub>, a total number of 654,731 metric tons of GHG emissions were reduced in the period of 01/01/2021-31/12/2021 (DHL, 2021). Furthermore, DHL spent over €150 million on sustainable fuels and technologies in 2021. DHL has also been paying attention to defending human rights and enhancing social well-being. Among the initiatives undertaken were: rejecting child labor and forced labor, promoting diversity and inclusion, respecting employees' rights of the freedom of association and collective bargaining, and so on. In addition, to assist climate protection activities and a more sustainable economy and society, DHL has been actively motivating its employees, clients, and business partners. When it comes to economic responsibilities, DHL provided more than 590,000 job opportunities among over 220 countries and territories, of which 14,762 were disabled. In cooperating with philanthropic responsibilities, DHL has been actively coordinating with and assisting refugees from many countries in the world. Finally, some legal measures were also taken in relation to CSR.

Table 3. The indicators of the implementation of CSR in DHL in 2021

<b>Material topic</b>	<b>Performance indicator</b>
<b>General</b>	
Total number of employees	590,000
International branches	>220 countries and territories
<b>Social</b>	
Certified Go-green specialists	70,000
Electricity from renewable energy sources	86%
Expenditure for sustainable fuels and technologies	€156 million
Greenhouse gas (GHG) emissions were decreased yearly	654,731 metric tons
E-drive systems vehicles	>9,300
Employee Engagement	>80%
Share of female employees	34.7%
Carry out internal audits with regard to human rights	19%
Reduce accident rate (LTIFR) per 200k hours	<3.9
<b>Economic</b>	
Science-Based Targets initiative (SBTi)	€7 billion
Revenues	€81 billion
Packages are delivered annually	>1,8 billion parcels
Jobs provided for the disabled	14,762
Taxes and social security contributions	€4,566 millions
<b>Philanthropic</b>	
Refugee aid- refugees are employed in the form of jobs, training and internships	14,800
The voluntary commitment of employees	16,000
Total duration of annual volunteer services	274,000 hours
Total number of volunteer projects	2,397
<b>Legal</b>	
Employment contract signing rate	100%
Social security coverage rate of full-time employees	100%
Income taxes paid	€1,323 millions
Cybersecurity	Actions were taken

Source: Own work based on the DHL's official statistics (2021).

The material subjects and indicators described above were illustrated in the visual version in order to more clearly see the categories of the CSR initiatives of DHL. The graph below shows an overview of the implementation of CSR in DHL.

Figure 1 clearly shows the dimensions of CSR that DHL has been implementing during its operation. The actions were mostly focused on cooperating social responsibilities, which included promoting diversity and inclusion, working on gender, cultural equality, and environmental protection.

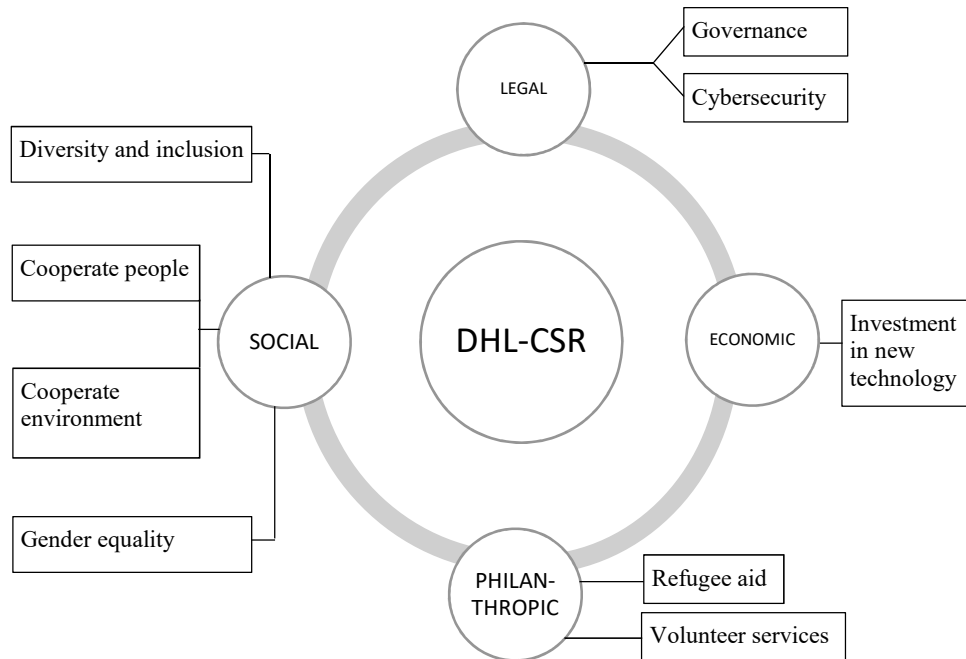


Figure 1. The implementation of CSR In DHL

Source: Own creation on the basis of DHL's Annual Report and official statistics on their website (2022, 2023).

Furthermore, DHL also made efforts to meet the United Nations (UN)' SDGs. According to the UN, the SDGs are designed to protect the environment, decrease poverty and injustice, motivate businesses and individuals to take action for a better world, improve well-being, and promote sustainable development. CSR can be used as a strategy to hasten and facilitate the actualization of SDGs. By integrating CSR into its business operations, DHL is one of the companies that has succeeded in achieving multiple SDGs. The categories of DHL's CSR practices that align with the SDGs are depicted in the graph below.

Figure 2 demonstrates the six SDGs that DHL has fulfilled, which include partnerships for the goals, decent work and economic growth, sustainable cities and communities, gender equality in the workplace, as well as equality in education. It is worth mentioning that DHL as a private operator, has fulfilled 6/17 of SDGs. The speed of the SDGs' realization will be substantially faster if each business in every industry around the world implements CSR into its daily operations.





Figure 2. The initiatives of DHL in its pursuit of the UN's Sustainable Development Goals (SDGs)

Source: Own creation on the basis of DHL's Annual Report and official statistics on their website (2022, 2023).

### 3.2. The characteristics and implementation of CSR in SF

SF was founded in 1993, Guangdong, China (SF-Express, 2021). It is the largest in China and the fourth-largest integrated logistics service provider in the world. SF has steadily developed its products and services and has expanded into seven different markets, which include time-limited express, economy express, freight, cold chain and pharmaceutical, intra-city on-demand delivery, supply chain, and international business (including international express, international freight, and freight forwarding, as well as supply chain). SF aims to build a digital supply chain ecosystem and establish a front-runner in the world of smart supply chains while utilizing top-tier technological research and development skills.

According to the Sustainability Report of SF from 2020 to 2021, the firm has taken a variety of initiatives to cooperate with its responsibilities towards the public and society. These actions cover the key areas of CSR, which include social, economic, philanthropic, and legal responsibilities.

Table 4. The indicators of the implementation of CSR in SF in 2021

Material topic	Performance indicator
<b>General</b>	
Total number of employees	678,413
International branches	>200 countries and territories
<b>Social</b>	
Energy saving rate	65%
GHG emissions were decreased yearly	179, 000 metric tons
New-energy powered vehicles were added to the transport capacity	8,900
Total public welfare expenditure of SF Foundation	RMB 9,889 million
Female employees	14,7%
Employees from other countries	>1000

Table 4 (cont.). The indicators of the implementation of CSR in SF in 2021

Material topic	Performance indicator
<b>Economic</b>	
Total Investment amount in technology	¥4,93 billion/€669 million
Cumulative Number of patents granted	1680
Delivery volume of characteristic farm produce parcels	720 million parcels
Jobs provided for the disabled	>400
Fund input in special assistance subsidy to impoverished counties for rural revitalization	¥13 million/€2,4 million
<b>Philanthropic</b>	
Total number of SF Lianhua Education Assistance Program supported students	30,152
Total number of SF Nuanxin Program supported patients and orphans	14,794
Total duration of annual volunteer services	21,601 hours
SF public welfare volunteer association	20
<b>Legal</b>	
Hours of workforce anti-corruption education	19,017 Hours
Employment contract signing rate	100%
Social security coverage rate of full-time employees	100%
Data privacy protection	Actions were taken
Work safety investment amount	¥760 million/ €103MILLION
Number of illegal and contraband items detained	32,460

Source: Own work based on SF's Sustainability Report (2021).

As presented in Table 3, SF has devoted a lot of effort to implementing CSR in its social, philanthropic, and economic responsibilities. There are over twenty initiatives in this area, which can be divided into two major categories- environment and people. The firm has taken a total of 13 climate actions in cooperating with social responsibilities, including the "Zero Carbon Future" action. One of the influential accomplishments regarding environmental responsibilities was the reduction of GHG emissions by 279,000 metric tons in 2021 by utilizing a green packaging strategy. Furthermore, SF has also committed to cooperating with citizenship by supporting employees in quality education and public welfare initiatives. When it comes to economic responsibilities, SF focused on the investment of R&D, innovations and creativities, and assistance of small and medium-sized farmers in selling their agricultural products via e-commerce platforms and other online resources. In terms of philanthropic efforts, SF has established specialized foundations to support healthcare and educational initiatives in China's rural areas. Furthermore, there were practices that supported fulfilling legal responsibilities, such as providing employees with a decent, secure workplace, educating staff members against corruption, and other actions.

Overall, there were four domains with different dimensions where CSR has been implemented in SF. The following is an overview of SF's empirical practice regarding the implementation of CSR.

Figure 3 demonstrates how SF has integrated CSR into each of its four pillars of accountability. Compared to DHL, SF placed a greater emphasis on both its social and philanthropic obligations, these actions included comprehensive cooperation in environment protection, employees, citizenships, poverty alleviation, financial support for students, medical assistance, disaster management, as well as volunteer services. Moreover, SF invested a significant amount of funds and efforts in the development of innovative technology and new energy. The investment in Science-Based Targets Initiatives (SBTi) in previous years was one of the initiatives for the aforementioned field.

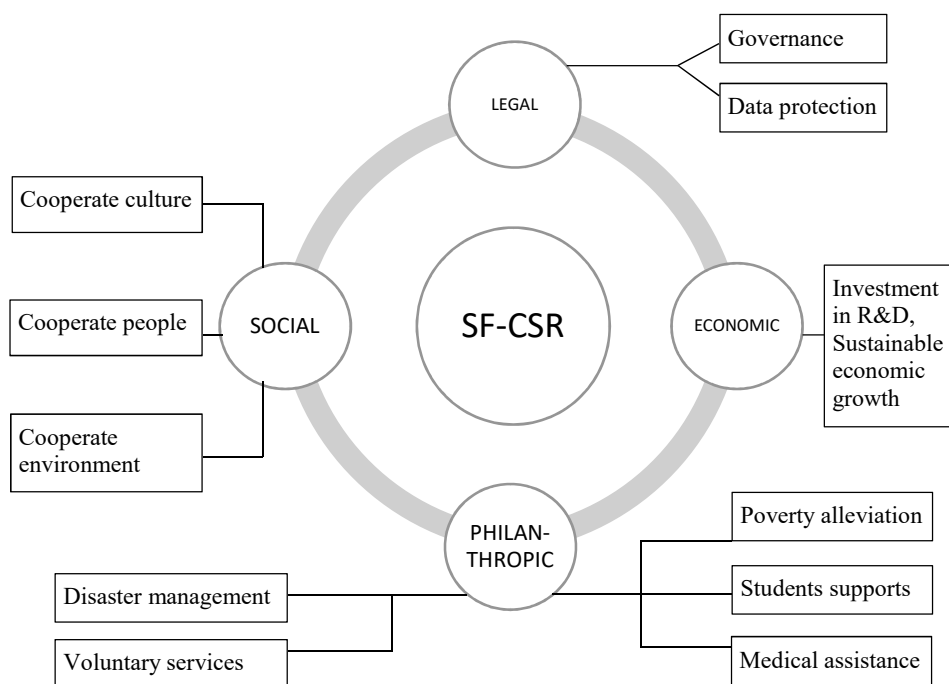


Figure 3. The implementation of CSR in SF

Source: own creation on the basis of SF's Sustainability Report (2021).

Comparable to DHL, SF has also made efforts in the pursuit of the SDGs of the UN. These goals included a wide range of topics, including energy usage supply, economic development, employee and community welfare, product lines, and activities aimed at addressing climate change. Figure 4 shows the goals that SF has achieved by 2021.

Figure 4 illustrates that SF met the 5 aspects of SDGs, including SDGs 7, 8, 11, 12, and 13. Despite of investing in and developing affordable and clean energy, SF has also worked on promoting fair and inclusive quality education, and the possibilities for lifelong learning for everyone. Furthermore, SF has also been seen in pursuit of sustainable cities and communities by various initiatives. In addition, by assisting local farmers in selling their agricultural products, and utilizing greener energy, SF has made efforts to fulfill the SDG of responsible consumption and production. The "Zero Carbon Future" mission supported SF in taking accountabilities and contributing to coping with climatic challenges.

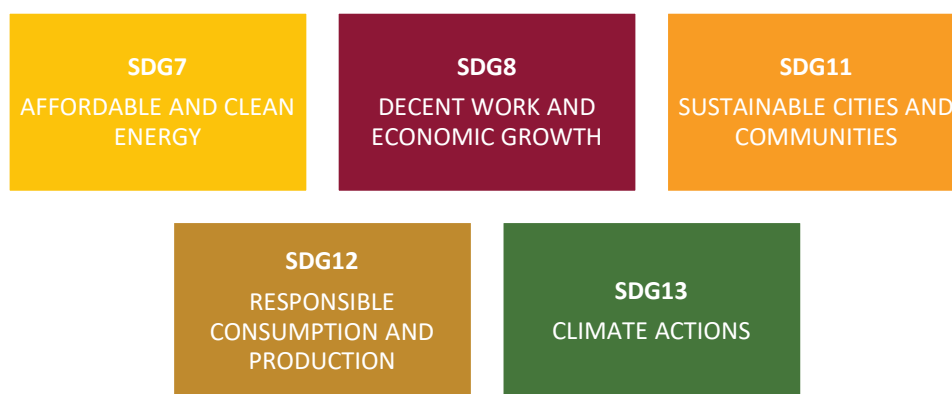


Figure 4. The initiatives of SF in its pursuit of the UN's Sustainable Development Goals (SDGs)

Source: own creation on the basis of SF's Sustainability Report (2021).

#### 4. COMPARATIVE ANALYSIS AND FINDINGS

The priorities and specialized fields of CSR in the business operations of DHL and SF share certain commonalities and exhibit some differences after analysis and evaluation of the data. Both firms have implemented CSR in terms of cooperating on their social, economic, legal, and philanthropic responsibilities. DHL has been adopting “Go-Green Logistics” as part of its social responsibility to preserve the environment, with the help of a team of over 70,000 certified Go-Green specialists. In compliance with societal-environmental responsibilities, SF has its “Zero Carbon Future” program. As a result, the reduction of GHG has made significant progress for both firms. Furthermore, both businesses have made efforts to enhance the well-being of their employees by giving them equal opportunities for employment, promotion, and education. However, according to the secondary data, DHL has achieved relatively more success in its efforts to promote social and gender equality. When it comes to legal responsibilities, the analyzed firms have both been compiling with domestic and international legislations and rules. In terms of the differences of cooperating social responsibilities, DHL prioritized helping refugees, the disabled, and volunteer projects, whereas SF focused its philanthropic efforts on assisting children in rural areas with their education, providing support for medical services, and participating in other charitable endeavors.

##### 4.1. Comparisons and evaluations

In order to better compare the efficiency of the implementation of CSR, the indicators were chosen from the four major fields of CSR, including social, economic, philanthropic, and legal responsibilities. The Impact on the environment is one of the metrics used to measure the efficacy of the empirical practices of CSR. Thus, one of the major indicators was considered to be the reduction of GHG emissions in the analyzed firms. The development of female employees in the analyzed companies was chosen as the 2nd indicator since both firms have been taking actions to foster diversity and inclusion as well as reduce social inequalities. Furthermore, both businesses placed a high priority on SBTi. The investment in R&D, innovations, and cutting-edge technologies is one of the indicators

for cooperating economic responsibilities. The duration of annual volunteer activities was selected as the indicator for the philanthropy dimension since it represents philanthropic dedication. For the empirical assessment of the four CSR categories, the aforementioned descriptive subjects and indicators were chosen as the data that both organizations shared in common. Hence, it is necessary to compare and evaluate the data in order to see the differences between the selected companies in terms of the implementation of CSR.

The variations in results from implementing CSR in business operations in the examined firms are shown in Figure 5.

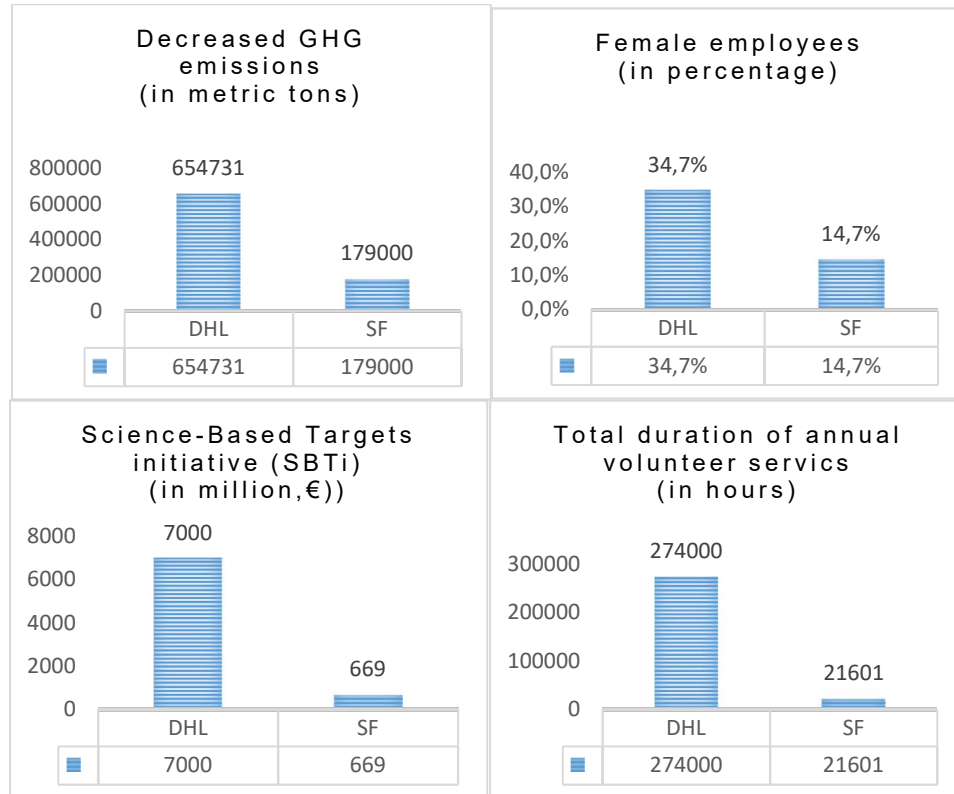


Figure 5. The comparison of the results of CSR in DHL and SF

Source: own creation on the basis of SF's Sustainability Report (2021) and DHL's official statistics (2021).

As shown in Figure 5, the amount of GHG emissions that were decreased yearly in DHL was 3,7 times more than SF in 2021. Furthermore, compared to DHL, SF has much fewer female employees, this might be the result of China's uneven population demographics, as well as other cultural norms. When it comes to the economic aspects, DHL has aimed more investment in SBTi than SF. In philanthropic activities, DHL has provided a total of 274,000 hours of volunteering, which is over ten times as much time as SF participated. Of course, the selected indicators have limitations in evaluating the

effectiveness of CSR implementation. However, it gives an overview of the commitment of the firms to cooperating responsibilities and the pursuit of their SDGs.

#### **4.2. Benefits of CSR on the basis of data analysis**

As was already mentioned in the theoretical section, CSR is also known as “cooperate citizenship”, or “cooperate people”. However, the benefits of CSR are not only limited to humans, even though human interaction is necessary for every activity. There are several benefits for businesses to adopt CSR strategy into their daily operation. They can be classified into six categories based on the relationship between various stakeholders. Such six categories of benefits can be abbreviated as “PEOPLE”, where “P” stands for public and private (individual) benefits, “E” for environmental and economic benefits, “O” for organizational advantages, and “I” for legislative advantages. According to empirical evidence, businesses benefited the public by funding education, providing refugees employment opportunities, aiding small – to medium-sized farmers in selling their products and improving public social well-being. On the other hand, private individuals also receive benefits thanks to a number of initiatives, such as individual educational and career development opportunities, philanthropic contributions made by the firm, financial benefits, and so on. Businesses were also able to reduce their GHG emissions and assess how they were responding to various environmental issues by developing CSR initiatives. Hence, CSR undoubtedly benefits the environment and the natural world. Businesses may also gain financial rewards from CSR efforts. The cooperation with their business partners and their investments in new science and technology are some of the main examples. These are some of the organizational benefits that businesses may gain while practicing CSR. Furthermore, implementing CSR has legalization benefits since the business initially complies with regulations. As a result, they are most likely taxpayers, human rights defenders of their employees, responsibilities cooperators, and legislation followers.

### **5. DISCUSSIONS AND CONCLUSIONS**

The main objective of this article was to better understand the concept of CSR by comparative analysis of the two large business operator’s empirical implementation of CSR in their daily operations. The chosen companies are comparable in certain fields according to the data analysis. First of all, both firms are the international leading logistics operators and have similar scales in relation to the number of employees and the international branches in other countries and territories. Furthermore, both firms have been implementing CSR in their business operation for many years.

As can be noticed, CSR encompasses four major areas that businesses should be held accountable for during their operations: social/ethical, economic, legal, and philanthropic responsibilities. It is undeniable that cooperating responsibilities among businesses in the aforementioned four CSR pillars has positive effects for both parties. Based on data analysis of secondary data from DHL and SF, it is clear that CSR has benefited the aforementioned “PEOPLE”, and in exchange, the companies have established a robust trust and reputation among the general public as well as among their employees and business partners. Furthermore, data analysis shows that both companies have engaged in a number of cooperative social responsibility initiatives. The activities they take on a daily basis, from minor to huge, reflect these responsibilities.

It is worth mentioning that some of the indicators of the CSR initiatives undertaken by both companies may not be comparable as a result of different cultures, norms, policies, and other variables. For instance, China still has a long way to go to achieve socioeconomic equality in many areas compared to Germany.

Finally, DHL and SF can be recognized as socially responsible businesses due to the enormous efforts made by both organizations. The cooperative social-environmental obligations of “Go-Green Logistics” and “Zero-Carbon Future” in lowering GHG and reserving limited natural resources are some of the most significant successes of both organizations among their other efforts. CSR may not be the best approach to addressing every problem that humanity is now experiencing, but it is clear that it has the potential to actualize the SDGs and improve social well-being. The modern world is facing a series of crises and threats. Just one or two corporations making an attempt to cope with the issues is never enough. Global warming, climate change, deforestation, and other environmental and non-environmental challenges can only be effectively combated by applying CSR on a global scale.

The findings have the potential:

- To better comprehend the development of the concept of CSR.
- To evaluate and compare the effectiveness of CSR implementation in the large business operators in different countries.
- To identify the benefits of CSR in practice.
- To inspire businesses to integrate CSR into their operations.

Research and practical limitations/implications:

The concept of CSR has been through a series of evolutions since it was first introduced in 1954. Nowadays, CSR has been transformed as a strategy for cooperating social responsibilities by businesses. However, the responsibilities of various sectors may vary. This research is based specifically on the secondary data shared by two large international courier companies. Due to this reason, the study has its limits when evaluating the effectiveness of CSR adoption across various industries.

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