

Reverse transfer of corporate social responsibility practices from brazilian subsidiaries of multinationals

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ABSTRACT

The theme of corporate social responsibility (CSR) has not been widely examined in the context of multinationals. This dearth is even greater with respect to subsidiaries, particularly the subject of reverse transfer of practices, that is, the transfer of practices developed in subsidiaries back to the parent company. Because of this theoretical gap, the present article investigates the factors involved on reverse transfer of CSR practices. The research hypotheses test the importance of developing nonlocation-bound capabilities, of integration between subsidiaries and parent and of institutional distance. The data were obtained by a survey of the main foreign subsidiaries in Brazil. All told, we analyzed 150 Brazilian subsidiaries of multinationals, by applying multiple linear regression. The results indicate that the reverse transfer of CSR depends on the development of nonlocation-bound capabilities of the subsidiaries and integration between the parent company and its foreign subsidiaries.

Keywords: Corporate social responsibility; foreign subsidiaries; multinational; reverse transfer; organizational strategy.

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1. INTRODUCTION

Over the past 30 years, the literature on the management of subsidiaries by multinational groups has grown considerably (Aharoni & Brock, 2010). At the outset, the theme was treated from the hierarchical perspective, with focus on the relation between the strategy and structure of the parent company and the subsidiaries (Stopford & Wells, 1972). These studies had the premise that factors such as diversification of products and foreign sales influenced the management of operations in foreign markets, which could have different organizational structures (international division, geographic division, division of global products and parent/subsidiary division). At a later moment, the debate in the field evolved and researchers started to adopt more complex theoretical approaches, such as the organizational architecture perspective, which emphasizes the attribution of different organizational strategies in foreign subsidiaries (Bartlett & Ghoshal, 1986; Ghoshal & Nohria, 1989). Despite the emphasis on the role of subsidiaries, strategic decisions continued to emanate from the parent company, whose function was to attribute strategic importance to its foreign subsidiaries. For example, the strategic role of subsidiaries can be cited, which could vary according to the organizational capabilities of the foreign unit and also according to the complexity of the host country (Ghoshal & Bartlett, 1990), or also depending on the degree of autonomy (Roth & Morrison, 1992) and integration of subsidiaries (Jarillo & Martinez, 1990) or the creation and dependence on the knowledge of the subsidiary (Gupta & Govindarajan, 1991), among others.

At the start of the 1990s, studies of strategies regarding subsidiaries shifted again. Anchored on the results showing the existence of a strong influence of the strategies determined by the subsidiaries themselves, the idea of decentralization of corporate strategic decisions emerged (Birkinshaw, 1997; Birkinshaw & Hood, 1997; Birkinshaw, Hood & Jonsson, 1998). Hence, the role of the subsidiary was no longer analyzed only in light of centralization, but rather according to three elementary factors: (i) strategies chosen by the subsidiary itself; (ii) factors of the competitive context (environmental determinism); and (iii) decisions of the parent regarding its subsidiaries (Birkinshaw & Hood, 1998; Birkinshaw, 2001; Frost, Birkinshaw & Ensign, 2002).

From this standpoint, the present decade has been marked by various studies in Brazil seeking to identify the factors related to subsidiaries, parent companies and the institutional setting, all of which contribute to determine the different strategies of subsidiaries. These investigations have sought to identify the determining factors of the level of autonomy of subsidiaries and their strategic importance within multinational corporations. The articles also have shown the importance of the competitive context and of business networks for the strategies of subsidiaries (Consoni & Quadros, 2005; Boehe & Zawislak, 2007; Amatucci & Bernardes, 2009; Oliveira Jr., Boehe & Borini, 2009), the relevance of internal mechanisms for control and coordination by the parent (Boehe, 2008; Rezende & Versiani, 2010), and the capacity of subsidiaries to develop their own organizational competencies, which can be recognized and exploited by all units of the multinational (Boehe 2007a; Boehe 2007b; Amatucci & Bernardes, 2007; Oliveira Jr., Boehe & Borini, 2009).

Despite the proliferation of such studies in Brazil and the world, there is still a shortage of research on the development of corporate social responsibility (CSR) practices among the subsidiaries of multinational groups (Levis, 2006; Barin-Cruz et al., 2007a; Barin-Cruz et al., 2007b; Barin-Cruz & Pedrozo, 2009; Husted & Allen, 2009; Barin-Cruz et al., 2010). There is also a dearth of studies on the factors that condition the CSR practices of foreign subsidiaries (Barin-Cruz & Pedrozo, 2009; Husted & Allen, 2009; Barin-Cruz et al., 2010). In general, the studies that have been published do not examine possible cases where a subsidiary develops CSR practices with global scope, i.e., CSR practices that are developed in a subsidiary and transferred to the parent or other members of the group.

The aim of this article is to investigate what factors influence the reverse transfer of CSR practices. To do this, we present an analytical model supported at three levels, each depending on the aspects that determine the strategies of subsidiaries. They are: (i) the factors related to the subsidiary's management (development of local capabilities); (ii) the relationships established between the parent and its subsidiaries (integration); and (iii) the competitive context (institutional environment).

Therefore, we start from the assumption that the reverse transfer of CSR practices is associated with the development of nonlocation-bound capabilities, integration of subsidiaries and institutional distance. The data come from the responses of 150 Brazilian

subsidiaries of multinationals to a survey on their CSR practices in relation to those of the group of companies.

The rest of the article is structured as follows: in the section on theoretical framework we present a brief discussion of the logic of CSR practices in multinationals. Then we present the arguments underpinning the three research hypotheses. In the methodology section, we describe the survey procedures and the constructs used. Then we present the results of the tests of the hypotheses, discuss the findings and summarize our conclusions.

2 THEORETICAL FRAMEWORK

This section presents the aspects related to the logic of CSR practices within multinational groups and then proposes the hypotheses about the factors that influence the reverse transfer of CSR practices.

2.1 Corporate Social Responsibility in Multinationals

The evolution of the competitive pattern of markets, a topic that attracted little attention by companies until a few decades ago, is now a frequent part of management and academic discussions, especially since the emergence of the idea of corporate social responsibility (Maon et al., 2010; Carroll & Shabana, 2010). From this perspective, firms should not only try to develop their strategies to obtain the best return for shareholders (Friedman 1962), they should seek to meet the needs of all stakeholders (Freeman & Liedtka, 1991) by paying heed to the ethical, legal and economic principles of global society (Schwartz & Carroll, 2003). Proponents of CSR believe it should not be viewed as an isolated action or a specific initiative of certain departments. Rather, it must be part of the overall corporate strategy, to the point of providing a competitive advantage (Galbreath, 2009; Porter & Kramer, 2006).

The theme of the most effective corporate social responsibility practices is the target of intense debate among academics, both abroad (Maon, Lindgreen & Swaen, 2010; Carroll & Shabana, 2010) and in Brazil (Moretti & Campagnário, 2009). Nevertheless, few studies have focused on the specific subject of CSR in international business (Kolk & Tulder, 2010), especially in multinationals (Levis, 2006; Godiwalla et al., 2006; Barin-Cruz, Pedrozo & Martinet, 2007a; Barin-Cruz & Pedrozo, 2009; Husted & Allen, 2009; Barin-Cruz et al., 2010).

Most investigations have tried to assess the factors influencing CSR in subsidiaries located in foreign countries (Barin-Cruz & Pedrozo, 2009; Husted & Allen, 2009; Barin-Cruz et al., 2010). Others have examined the value of CSR practices in the process of product/service differentiation (Boehe & Barin-Cruz, 2009), the reduction of risks by means of more efficient operations (Pedersen & Neergaard, 2009) and the strategic alignment of CSR actions with the organizational mission, objectives and strategies (Porter & Kramer, 2006).

However, there are few studies of the question of the globalization of CSR practices in the context of multinational corporations (Watson & Weaver, 2003; Christmann, 2004; Muller, 2006; Pedersen & Neergaard, 2009; Husted & Allen, 2009; Sobczak & Martins, 2010). Furthermore, when any attention is paid to the factors that induce reverse transfer of CSR practices, in general they are addressed in a secondary manner. The focus of articles is to evaluate the local value of the social responsibility strategy of subsidiaries and the alignment between the subsidiary's CSR strategy and the group's global strategy.

In the ambit of multinational groups, the optic of value creation is not directly associated with a particular local result, mainly when the focus of analysis is the transnational strategic configuration (Ghoshal & Nohria, 1989; Ghoshal & Bartlett, 1986). Based on this perspective, analyzing the impact of the CSR practices of subsidiaries only on the operational and financial performance of a particular subsidiary and the local stakeholders is myopic. One of the ways to measure the impact on value creation of CSR practices in multinationals would be to analyze how much a subsidiary contributes to the creation of CSR practices on a global scale through transfer to other units of the group.

Strategic alignment, visibility of the CSR strategy (Husted & Allen, 2009) and mutual collaboration between the parent company and its subsidiaries (Barin-Cruz et al., 2010) are thus argued to be essential conditions for transfer of CSR practices. Besides this, comparative studies of subsidiaries belonging to the same multinational group generally focus on the homogeneity of the group's global practices (Van Tulder & Kolk, 2001; Sobczak & Martins, 2010). These factors induce the proposition of reverse transfer of CSR practices from subsidiaries to the parent company.

Therefore, the possibility of benefiting not only from the practices developed in the parent, but also in the subsidiaries, should lead to more efficient management of multinationals in terms of CSR (Peng & Pleggenkuhle-Miles, 2009). This can occur not only due to the competitive advantage attained by reducing the cost and time to develop

CSR practices (Muller, 2006; Galbreath, 2010), but also due to the fact of assuring a global identity of the CSR practices in the multinational (Muller, 2006), because despite the inevitable presence of local tensions, all the units should at least share the basic principles of responsible action in the economic, legal and ethical areas (Carroll, 1991). This identity would minimize, for example, differences in the CSR standards for developed and emerging countries (Peng & Pleggenkuhle-Miles, 2009).

In light of the above, the key question addressed here is to identify the factors that promote reverse transfer of CSR practices. We argue the importance of three factors for transfer of CSR practices. These are, first, the presence of subsidiaries that develop practices that are not purely local, i.e., that continually transfer capabilities to other subsidiaries and to the parent; second, the presence of strong integration not only between subsidiaries and the parent, but among subsidiaries as well, and third, the existence of subsidiaries located in countries with small institutional distance in relation to the parent's country, because in this case the social responsibility practices developed in response to institutional pressures in the local country will not be overly disparate from the needs of the parent.

We now turn our attention to the factors that can explain the reverse transfer of CSR practices.

2.2 The development of nonlocation-bound capabilities and the reverse transfer of CSR practices.

At the non-local level, the concept of centers of excellence emerged in the study of the strategies of subsidiaries (Andersson & Forsgren, 2000; Frost, Birkinshaw & Ensign, 2002). This was a conceptual change of focus in relation to the types of strategies of subsidiaries (Paterson & Brock, 2002; Enright & Subramanian, 2007). According to the advocates of the center of excellence concept, it was impossible to determine a strategic role for all subsidiaries from the previous currents of thought developed. A foreign subsidiary can assume different roles according to its organizational functions. Therefore, in a single subsidiary the R&D function can act as a center of excellence in the global context and can contribute to the creation and transfer of R&D knowledge, while the production area might just be an implementer of centralized strategies from the parent company.

Thus, the center of excellence concept focuses on the question of the organizational capabilities both in terms of innovation and in relation to the possibility of transferring

these capabilities to other subsidiaries (Enright & Subramanian, 2007). In other words, subsidiaries that create nonlocation-bound capabilities (Rugman & Verbeke, 2001) – capabilities with global scope that can be transferred to other organizational units, when recognized within the group – have a better chance of being considered centers of excellence (Frost, Birkinshaw & Ensign, 2002).

As a consequence of this phenomenon, the focus of studies on innovation by subsidiaries has been on the question of organizational capabilities, especially those related to R&D (Cantwell & Mudambi, 2005) and development of new processes and products (Andersson & Forsgren, 2006) in the areas of marketing, production and engineering. The main theme examined in these investigations is the identification of factors that favor the development and transfer of the organizational capabilities of subsidiaries.

Given the presence of subsidiaries that develop various nonlocation-bound capabilities and that wind up becoming centers of excellence in determined organizational functions, it is plausible to propose a strong probability that local CSR practices, conducted in centers of excellence in R&D, marketing, production or another function, will receive greater corporate visibility and be transferred together with the other functional strategies. This does not involve only a center of excellence in CSR practices, because according to the study of Barin-Cruz et al. (2010), the CSR question is generally not dealt with by a specific department, but rather in transversal and integrated form with the other organizational functions.

Therefore, the local CSR practices of subsidiaries that develop nonlocation-bound capabilities should have a better chance of becoming global benchmarks for the entire group because of the transfer of these practices together with the nonlocation-bound capabilities of a determined organizational function. This does not only involve a deliberate strategy to transform a local CSR practice into a global one. As postulated by Husted & Allen (2009) and Barin-Cruz et al. (2010), CSR practices are local, and because the subsidiary in question has nonlocation-bound capabilities and is considered a center of excellence, it receives greater visibility and its CSR practices wind up being transferred together with the functional capabilities.

Hence, not all CSR practices are transferred to other corporate units, but rather only those of subsidiaries that develop nonlocation-bound capabilities that are recognized globally by the multinational. This leads to the following hypothesis:

H1: The reverse transfer of corporate social responsibility practices developed by foreign subsidiaries is associated with the development of nonlocation-bound capabilities by the subsidiary.

2.3 Integration between Subsidiary and Parent and Reverse Transfer of CSR Practices

The integration between the parent company and its subsidiaries is related to the sharing of values between the units, allowing the parent to understand its subsidiaries and vice versa. Two organizational elements are fundamental for integration: communication and socialization (Nohria & Ghoshal, 1997). The formal structure of an organization, with reflections on the relationship of interdependence of subsidiaries with the parent and with other subsidiaries, has a direct relationship with a greater or lesser degree of communication and sharing of experiences. The less centralized the organization is, the greater will be the positive effect of communication and socialization of practices between the parent and subsidiaries (Nohria & Ghoshal, 1997).

According to Birkinshaw & Morrison (1996), the stronger the relationship is between the parent and subsidiary, the lower will be the chance of investment in subsidiaries and of rejection of projects of the subsidiary. The decision for divestment thus becomes harder the more interwoven the business, contacts and working relationship are between the parent and subsidiary. There is greater belief in the future of the subsidiary and the creation of organizational capabilities, because the stronger the working relationship and degree of integration between parent and subsidiary, the lower the chance that the subsidiary is not aligned with the overall corporate strategies, or is unable to maintain its strategic position within the group (Birkinshaw & Morrison, 1995; Nohria & Ghoshal, 1997).

On the specific matter of CSR practices, a characteristic of the global integration process is the simultaneous worldwide introduction of CSR practices in conformity with a global guideline, albeit one that respects local particularities. In this respect, when speaking of integration in CSR practices, multinational groups do not always impose standard practices in all countries where they operate. But there should be a lower limit on the alignment of CSR practices, determining to what extent they should be carried out by all foreign branches regardless of the local pressures to adopt them (Peng & Pleggenkuhle-Miles, 2009). In other words, the integration of CSR practices is necessary to meet a minimum standard of global CSR practices (Christmann, 2004; Muller, 2006).

Although this is not the focus of their article, Barin-Cruz & Pedrozo (2009) show that the integration of CSR practices permits the exchange of information and learning between the parent and subsidiaries of two French retail chains in Brazil. Based on this finding, Barin-Cruz et al. (2010) propose an integrated structure of the parent and subsidiaries for consolidation of CSR practices in multinationals. By means of formal and informal communication and socialization mechanisms, integration leads to the existence of strategic alignment and exchange of knowledge about CSR practices among companies of multinational groups, thus promoting not only the transfer of CSR practices from the parent to its subsidiaries, but also transfer in the reverse direction.

In this way, the existence of a constant exchange of information, an integrated structure and the possibility of strategic alignment between subsidiaries and parent (Husted & Allen, 2009; Barin-Cruz et al., 2010) makes the idea plausible that successful CSR practices in a subsidiary can be transferred to other branches or to the parent company itself. Integration between parent and subsidiaries is an essential condition for the formation of CSR practices with global scope. Hence, it can be said that subsidiaries that are more integrated with the parent have a greater chance of developing CSR practices with global reach. This leads to our second hypothesis:

H2: The reverse transfer of corporate social responsibility practices developed by foreign subsidiaries is associated with the integration between parent and subsidiaries.

2.4 The Institutional Setting and Reverse Transfer of CSR Practices

According to North (1990), a country's institutional environment is given by its set of laws, rules and institutions. This environment can positively or negatively influence the success of the process of transferring organizational practices and of implementing strategies.

To contribute to the academic debate, Dikova & Witteloostuijn (2007), starting from the study of Kaufmann et al. (2005), formulated an indicator to measure the impact of the institutional setting of the potential host country on the expansion decisions of multinationals. This indicator, called the World Bank Governance Indicator, is based on variables such as political stability, government efficiency, regulatory policies, enforcement of laws and level of corruption, using data from the World Bank.

Other studies, such as Kostova (1999) and Kostova (2002), have investigated how the costs, risks and uncertainties faced by multinationals are related to the institutional development index of the host country (Peng, Yang & Jiang, 2008).

Here we follow the line of Dikova & Witteloostuijn (2007) and Kaufmann et al. (2005) to analyze the influence of the institutional setting on the process of reverse transfer of CSR practices. Our premise is that the problems arising from the transfer of corporate social responsibility practices increase with greater institutional distance between the country of the parent company and that of the subsidiary. As happens with the reverse transfer of other organizational capabilities, institutional distance creates barriers to the transfer of CSR practices, generating a divergent tension in the need of the multinational to balance its global and local practices around the world (Muller, 2006; Peng & Pleggenkuhle-Miles, 2009).

Institutional distance creates barriers between the units of multinational groups (Kostova & Zaheer, 1999; Kostova, Roth & Dacin, 2008). The development stage of each country or region gives rise to a different relation among society, institutions and firms, reflected in different areas related to the question of CSR (Godiwalla et al., 2006). The pressure to develop and adopt CSR practices can vary according to the stage of economic competitiveness, the executive legitimacy of laws and regulatory institutions and the influence of nongovernmental and governmental organizations (Campbell, 2007). The institutional pressure on each subsidiary winds up imposing different social pressures for the executive action of managers in each country (Pedersen & Neegaard, 2009). Consequently, this creates a heterogeneous spectrum of country-specific CSR practices (Watson & Weaver, 2003).

This heterogeneity of CSR practices in multinationals creates a divergent tension between the local application of practices and duplication of efforts for its development in each country (Muller, 2006). A subsidiary can use the experience of another subsidiary that developed a similar practice (Christmann, 2004), enhancing the management efficiency of multinational groups (Muller, 2006).

Therefore, from the standpoint of transfer of CSR practices, it is reasonable to hold that the greater the institutional distance is between the parent company's country and that of a subsidiary, the higher will be the barrier to transfer of practices, leading to the following hypothesis:

H3: The reverse transfer of corporate social responsibility practices developed in foreign subsidiaries is associated with the institutional distance between the countries of the parent and subsidiary.

3 METHOD

We tested the above hypotheses through a representative investigation of the subsidiaries of multinational corporations in Brazil, based on a survey of a sample chosen according to annual revenue. The universe was composed of the 1,200 largest multinational groups with presence in Brazil. We obtained the names of the companies from the publisher *Análise Editorial*, which among other publications, issues the yearbook called *Análise Comércio Exterior*.

The data were obtained from questionnaires sent by e-mail in October and November 2009 to the chief executive of each subsidiary (president, CEO, vice-president), supported by telephone follow-up.

Although we sent 1,200 questionnaires, after the telephone contact we discovered that the mailing list contained some repeated addresses and mistaken contacts. Therefore, the universe of subsidiaries declined to 1,012 companies. Of these questionnaires, we received 181 responses, of which we excluded nine because they were incompletely or incorrectly filled in. Hence, the final sample was composed of 172 foreign subsidiaries in Brazil, a response rate of 17%. This percentage was expected, and compares favorably, for example, with that of Oliveira Jr., Boehe & Borini (2009), who studied the largest foreign subsidiaries in Brazil also based on revenue. We further excluded 22 cases considered to be outliers. Therefore, the statistical analysis presented in the next section applies to 150 cases.

Of the respondent companies, 50% entered Brazil before the 1990s, 30% during the 90s and 20% after the turn of the century. The majority of the multinationals are European (58%), followed by North American (29%). The preferred entry mode was greenfield investment (58%), followed by acquisitions. These firms are predominantly engaged in the industrial sector (77%), followed by services (21%) and agribusiness (only 3%). Of the respondent companies, only 22% had fewer than 200 employees.

3.1 Constructs

The questions on the questionnaire were scored on a Likert scale of 1 to 5 points, ranging from “strongly disagree” to “strongly agree”.

The CSR reverse transfer construct (trCSR) was developed based on a review of the literature on transfer of CSR practices (Muller, 2006; Pedersen & Neegaard, 2009; Husted & Allen, 2009; Sobczak & Martins, 2010). The three variables of this construct sought to discover whether the subsidiary in question differed from the other subsidiaries of the group because of activities related to social and/or environmental responsibility (CSRI 1); if the subsidiary had gained leadership in worldwide projects of the group by virtue of some activity related to social and/or environmental responsibility (CSRI 2); and whether the subsidiary had developed projects related to social and/or environmental responsibility that had been transferred to other subsidiaries of the group (CSRI 3) ($\alpha = 0.831$).

In turn, the construct for nonlocation-bound capabilities (NLC) was based on Frost, Birkinshaw & Ensign (2002) and sought to verify to what extent the practices of R&D, production, marketing and human resources are developed in the subsidiaries and adopted by the parent company ($\alpha = 0.706$).

The integration construct (INTE) was formulated from the following variables (Birkinshaw & Hood, 1998; Jonsson, 1998): strong working relationship; strong exchange of knowledge; and regular travel of local executives to the overseas headquarters ($\alpha = 0.812$).

Regarding the final construct, institutional environment (INST), previous studies have used a compound index based on the institutional development indicators of the World Bank: voice, political, government, regulatory, rule, corruption (Kaufmann, Kraay & Mastruzzi, 2008). The scale ranges from -2.5 to 2.5. The larger the score, the more developed the country's institutional setting is. These indicators were calculated for the period from 1996 to 2007. Here we adopted the same scoring criterion and indicators, but we calculated the institutional distance between Brazil and the parent company's country. For this purpose, we used the following formula:

$$DC_j = \left(\sum_{i=1}^6 \frac{I_{ij} - I_{in}}{V_i} \right) / 6$$

Where:

DC_j = institutional distance of the subsidiary's country (j) from the parent's country;

I_{ij} = index of the institutional dimension (i) of the subsidiary's country (j);

I_{in} = index of the institutional dimension (i) for the parent's country (n);

V_i = variance of the institutional dimension index (i).

3.2 Control Variables

In constructing the model, we used three control variables: size of the subsidiary, time of existence in Brazil and economic sector.

Regarding the subsidiary size, although studies of CSR have not reached definitive conclusions on the influence of this variable (Blomback & Wigren, 2009), we believe it can have an impact, making it important to include in the model. We used the classification of the Brazilian Institute of Geography and Statistics (IBGE), according to which companies with fewer than 200 employees are classified as small (dummy = 1). In the sample, 78% of the subsidiaries were small and 22% were large. We used a dummy variable because the question posed on the questionnaire was not the exact number of employees, but rather whether the headcount was under or over 200. Therefore, the number of employees was not taken from secondary sources, because we found that this information was not available for all the firms from the sources consulted, such as the yearbooks associated with the magazines *Valor Econômico* and *Exame*.

The time of existence of the subsidiary is an important control variable because it is reasonable to expect that the longer a subsidiary has been operating, the more it will be involved with the various local stakeholders and the greater will be its knowledge about them, one of the ways of assuring legitimacy in the host country (Suchman, 1995; Moir, 2001). Again we used a dummy variable, separating the subsidiaries with more than 20 years in the country (1). These firms made up 52% of the sample, with the others having arrived as of the 1990s, a period in which foreign direct investment in Brazil increased substantially due to economic opening and privatization (Lacerda, 2002). As for the number of employees, we used a dummy variable from the response to the questionnaire because we found that secondary sources often considered the time in the country to have started with exportation by the parent company to local distributors rather than by setting up shop directly in the country.

The sector of activity has special bearing on the institutional question. In some sectors the pressure on companies for responsible behavior is stronger than in others (Griffin & Mahon, 1997; Moore, 2001; Sweeney, Coughlan, 2008; Barin-Cruz, Pedrozo, Martinet, 2007a, 2007b). Based on analysis of the Brazilian environment and according to the data on the pressure exercised by consumers in economic sectors (PROCON, 2010), we created a dummy variable for sector, dividing the firms into the industrial and services sectors, the latter including financial institutions (value 1), since service firms receive 73%

of the consumer complaints lodged with consumer protection offices (PROCON, 2010). In the sample, companies classified in the services sector (including financial services) represented 23% of the total. Further division into more specific segments would have been of little use because of the great diversity of these segments in the sample.

4 RESULTS

Here we present the results. Table 1 shows the means, standard deviations and Spearman correlation coefficients for the constructs formulated. It can be initially perceived that the majority of firms do not present concordance in relation to reverse transfer of CSR practices (mean of 2.74). The development of nonlocation-bound capabilities also does not present a high degree of concordance for the subsidiaries (mean of 3.04). This shows that reverse transfer of CSR practices and organizational capabilities in the areas of marketing, R&D, production and human resources is not a frequent phenomenon among Brazilian subsidiaries of multinationals. However, there is concordance regarding integration between the subsidiaries and parent, denoting strong alignment. Regarding institutional distance, for comparative purposes we present in the table the result standardized for a five-point scale, as done by Cuervo-Cazurra & Genc (2008). The result indicates a medium degree of institutional distance between the parent's country and Brazil.

Table 1: Descriptive Statistics and Correlations

	Média	Desvio P.	1	2	3	4
1 trRSC	2.81	.657	1			
2 CNL	3.03	.756	,490**	1		
3 INTE.	3.99	.715	,477**	,440*	1	
4 INST.	2.37	.750	-0.015	0.037	0.175	1

** p<0,01; * p < 0,05

[Change CNL=>NLC, 0,01 =>0.01 and ,490=>0.490, etc.]

Source: Authors

Regarding the correlations, it can be seen that it is significant ($p<0.01$) for the dependent variable and nonlocation-bound capabilities and integration. Besides this, there is a significant correlation ($p<0.05$) between the independent constructs integration and nonlocation bound capabilities. A priori, this can denote multicollinearity, but as shown in Table 3, the VIF test shows acceptable levels ($VIF < 5.00$ according to Hair et al., 2005) for absence of multicollinearity, allowing the application of multiple linear regression. Furthermore, the Durbin-Watson test to assess the absence of serial autocorrelation presents a value of 1.761, within the limits for a sample with approximately 100 cases and

error of 5%, as suggested by Maroco (2010). Finally, Table 2 presents the results of the test of homoscedasticity. In this case, the null hypothesis is not rejected that the residuals are homoscedastic ($\text{sig} > 0.05$), satisfying the assumptions of homoscedasticity (Corrar, Paulo & Filho, 2007).

Table 2: Analysis of Homoscedasticity

Teste	Soma dos Quadrados	df	Média dos Quadrados	F	Sig.
Pesarán-Pesarán					
Regressão	0.535	1	0.535	0.364	0.547
Resíduos	218.658	149	1.468		
Total	219.192	150			

Source: Authors

Table 3 shows the results of the regression. Model 1 presents the control variables and their relationship with reverse transfer of CSR practices; models 2, 3 and 4 present the isolated impact of each construct on the dependent variable; and model 5 shows the final result of the regression, considering the impact of the set of variables: nonlocation-bound capabilities, integration and institutional distance, besides the control variables.

The results in Table 2 show that the predictive power of the final regression model formulated is approximately 15%. In relation to the control variables (model 1), size exercises an influence on transfer of CSR practices CSR. The negative sign indicates that the larger the subsidiary, the greater the possibility of reverser transfer of CSR practices. However, in the final model (model 5), the influence of size on transfer of practices is marginal ($p < 0.10$).

Table 3: Regression

	Modelo 1	Modelo 2	Modelo 3	Modelo 4	Modelo 5	VIF
Constante	2.494	1.669	1.247	2.996	1.078	
setor	0.002	0.010	0.037	0.111	0.048	1.057
tempo	-0.132	-0.090	-0.089	-0.133	-0.081	1.212
tamanho	-0.293*	-0.105!	-0,151*	-0.277*	-0.121!	1.248
CNL		0.401**			0.267*	1.355
INTE.			0.457**		0.299**	1.299
INST.				-0.021	-0.079	1.036
F	3.118!	12.682**	13.045**	2.175	12.063**	
R2 ajustado	.040	0.233	0.244	0.031	0.308	

** $p < 0,01$; * $p < 0,05$; ! $P < 0,10$

n = 150

Source: Authors

With respect to hypothesis 1, which relates the development of nonlocation-bound capabilities of the subsidiary and the reverse transfer of CSR practices, the results show there is a significant relationship ($p < 0.01$, model 2; $p < 0.05$ model 5) between the variables. Therefore, it is possible to affirm that the corporate social responsibility practices developed in foreign subsidiaries is associated with the development of nonlocation-bound capabilities in the subsidiary.

As for the first hypothesis, the result for hypothesis 2, which assumes a relation between the degree of integration and the reverse transfer of CSR practices, is significant ($p < 0.01$; model 3 and model 5). This supports H2 in the following terms: the reverse transfer of the corporate social responsibility practices developed by foreign subsidiaries is associated with the integration between the parent company and its subsidiaries.

Hypothesis 3 relates the institutional distance and reverse transfer of CSR practices. According to the correlation analysis, the results of models 4 and 5 are not significant. Therefore, it is not possible to support the hypothesis that the reverse transfer of the corporate social responsibility practices developed by foreign subsidiaries is associated with a smaller institutional distance between the countries of the parent and subsidiary.

Therefore, the results suggest that the reverse transfer of CSR practices depends on the development of nonlocation-bound capabilities (H1) and integration between parent and subsidiaries (H2), but is only marginally associated with the size of the subsidiary.

The integration between parent and subsidiaries warrants special attention in the analysis of these results because it has the greatest impact in the models. As argued, subsidiaries that are more closely integrated with the parent appear to have CSR practices aligned with those of the group, a fact that permits an approximation of these practices on a global basis, even if this means homogenization of CSR practices. The exchange of knowledge, joint work and regular personal interaction through travel promote alignment of CSR practices. This facilitates the parent's understanding of the subsidiary's CSR practices, and hence favors reverse transfer.

Another factor that deserves focus is the development of nonlocation-bound capabilities by subsidiaries. It was possible to observe that for traditional functions (marketing, human resources, R&D and production), the foreign subsidiaries in Brazil do not always develop nonlocation-bound capabilities. However, those that develop CSR practices have already acquired experience from transferring other organizational practices

to the parent. Besides this, since subsidiaries with nonlocation-bound capabilities potentially transfer other practices, the transfer of CSR practices can occur jointly. For example, if the subsidiary created a nonlocation bound capacity in a production process and transfers it to the parent, the CSR practice that exists in this production process is also transferred to the parent.

The two factors above show that the transfer of CSR practices from foreign subsidiaries appears to happen particularly in those that have already transferred other practices and work in close integration and alignment with the parent. This aspect is a possible explanation for the fact that institutional distance does not have a direct impact on reverse transfer. The subsidiaries that transfer other functional practices also face institutional barriers to this transfer. However, experience minimizes the effect of these barriers. Although it is not possible to deny the existence of different institutional pressures for the development of CSR practices, subsidiaries that transfer these practices try to avoid lagging in their response to the pressures of each country, promoting greater global homogeneity of CSR practices.

5 CONCLUSION

The article shows that the CSR practices developed by foreign subsidiaries have a greater chance of being transferred to other units of multinational corporations when the subsidiary develops nonlocation-bound capabilities and is strongly integrated with the parent company.

This result supports the ideas of Christmann (2004) and Muller (2006), in favor of the globalization of CSR, according to whom some practices can be transferred and adapted locally, as is the case of other management practices. This globalization of CSR practices avoids situations where the group has different actions around the world (Peng & Pleggenkuhle-Miles, 2009), by contributing to the global alignment of CSR actions (Galbreath, 2009), making them more even and efficient.

Although some articles have studied the CSR practices of subsidiaries of multinationals, the transfer of these practices has not been the main focus of these investigations, although in some cases the possibility of global alignment of practices has been mentioned (Barin-Cruz et al., 2010). Therefore, this article contributes by specifically addressing the transfer of CSR practices and the association of the transfer process with the

management aspects of the subsidiary (nonlocation-bound capabilities) and the relationship between the parent and subsidiary (integration).

An additional aspect is that this study involves subsidiaries in a major emerging economy, Brazil. The results confirm the strategic transformation of some subsidiaries of multinational corporations in Brazil, since some of them have gone beyond acting as mere operational arms and units to exploit markets and have become centers of excellence in organizational practices, including CSR practices. Despite the constant accusations of relative neglect of CSR practices by multinationals in emerging markets (Oldenziel, Ramsing & Feeney, 2010), the results here show this is not always the case, at least in Brazil.

5.1 Limitations and Suggestions for Further Research

Some limitations of this study should be mentioned, which can serve as impetus for further research. The main limitation is the metrics utilized. The social responsibility measure is subjective and is based on the perception of managers. We used this approach because most of the companies in the sample do not publish a social responsibility report. Therefore, a proposal for future articles is to focus only on the multinational subsidiaries that publish such a report.

There are also some limitations of the control variables used. We could have avoided the need to use dummies by asking direct questions on the number of employees and the focus on CSR in determined sectors of the economy, to avoid strong homogeneity. This would have increased the reliability of the results, although it would have made the research more difficult, given that the access to the top executives of these companies is very restricted.

Finally, to measure the institutional environment, we relied on data from the World Bank. However, there are other databases of studies in the area of international business that could have been used to construct this metric. Comparative results would be interesting to provide stronger evidence of the hypothesis on this aspect.

Besides the metrics, other important limitations are the number of firms in the sample and the type of survey conducted. The sampling by convenience, restricted to the largest foreign subsidiaries in Brazil, introduced a potential bias that must be considered in the implications of the results. A sectorial or stratified analysis might better reflect the situation of CSR in multinationals. In turn, the response rate of 17%, although low, can be

considered acceptable, since the target respondents were people in top positions where access is inherently difficult. Nevertheless, an improvement of this method would be to obtain responses from more than one individual representing each company. Another research alternative would be to focus on a determined functional area (e.g., production) to assure a more homogeneous comparison of CSR practices.

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