CSR: Evolution of Concept

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Synonyms

Business ethics; Sustainable development; Triple bottom line

Definition

Corporate social responsibility (CSR) can be defined as a "concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment" (European Commission 2001, p. 4). The basic notion of CSR "is the idea that it reflects the social imperatives and the social consequences of business success" (Matten and Moon 2008, p. 405). In that sense, the European Commission presented a new definition of CSR as "the responsibility of enterprises for their impacts on society" (European Commission 2011, p. 7). The Communication of the European Commission at the end of 2011 underpinned the adverse effects of the economic and social crisis, as they have damaged consumer confidence and levels of trust in business and "have focused public attention on the social and ethical performance of enterprises" (European Commission 2011, p. 5).

CSR is an umbrella term overlapping with some and being synonymous with other conceptions of business–society relations (Matten and Crane 2005). The basic concept of social responsibility is related to moral and ethical issues concerning behavior and business decision making, and to complex issues as environmental protection, safety, and health at workplace; relationship with local communities and consumers (Branco and Delgado 2011) is seen as a win–win strategy, as it potentially increases a company's profitability and the well-being of stakeholders (Merino and Valor 2011). The core idea of this tool is the mutual dependence between the company and society, which in turn creates value for both, and can also represent the image of excellence both in the internal and external environment (Gholami 2011).

The CSR importance has "increased among managers, investors, shareholders, creditors, suppliers, customers, and policymakers due to accounting scandals over the past two decades" (Kiliç 2016, p. 550). Thus, there is a growing awareness that companies must be socially responsible and, to that extent, CSR "has become a key part in the strategies of companies around the globe to promote sustainable development" (Nawaiseh et al. 2015, p. 99).

There are a variety of CSR's definitions, but most definitions make explicit reference to sustainable development and integrate the three pillars of the Brundtland Report: environmental, social, and economic well-being (Lamarche and Bodet 2018, p. 155). Thus, a wide range of labels, concepts, and constructs have been used to "describe and theorize the social phenomena that correspond to CSR—e.g., Businessmen Responsibility, Corporate Social Performance, Corporate Social Responsiveness, The Triple Bottom Line, Corporate Stakeholder Responsibility or Corporate Citizenship" (Gond and Moon 2011, p. 3), as a result of this dynamic, overlapping, and contextual character (ibid.).

The literature shows that there is no standardized definition of CSR and, although new concepts such as corporate sustainability and corporate citizenship have emerged, they are all related, and CSR remains the dominant concept (Carroll and

Shabana 2010). In fact, the different approaches to CSR emphasize their contribution to sustainability (Lungu et al. 2011). In this sense, sustainable development is defined as a "model of triple-bottom-line" (Ebner and Baumgartner 2006, p. 3) which believes in an equal consideration of economics, social and ecological aspects, without compromising the ability of future generations to meet their own needs (Ebner and Baumgartner 2006; WCED 1987). As a result, business success is defined "as more than just maximizing profits and includes social and environmental benefits collaboratively aimed for all stakeholders" (Schaltegger and Burritt 2018, p. 254).

Most of the business ethics literature has emphasized the philanthropic character of voluntary social and environmental activities of companies (Carroll 1979). But business ethics "is more than just virtue, integrity, or character, it involves the application of one's understanding of what is morally right and truthful at a time of ethical dilemma" (Lewis 1985, p. 383). In this sense, the literature indicates that "many of the business ethics failures in recent memory can be attributed to financialization," or the vice in which "moral agents are overcome by inordinate desire for wealth or greed" (Gerde and Michaelson 2018,p. 3).

There is significant variation among countries about CSR meaning. As stated by Votaw (1972, p. 25), CSR "means something, but not always the same thing, to everybody" and takes different forms in different countries (Brammer et al. 2012). In other words, "in European countries, social responsibility is said to be typically understood as the integration of socially responsible practices into the very activities of business and wealth creation" (Blasco and Zølner 2010, p. 217), but in the USA, a philanthropic model predominates whereby wealth is first created and then channeled through foundations into social causes (Montuschi 2004). Countries like India, for example, is dominated by family-owned companies, thus attributes charity to CSR and philanthropic activities (Bhaduri and Selarka 2016). The Green Paper presented by the Commission of the European Communities (European Commission 2001) indicates the two dimensions of CSR – internal and external. At the level of the internal dimension, the socially responsible practices of companies essentially involve workers and are related to issues such as investment in human capital, health, safety, and change management; while environmentally responsible practices relate in particular to the management of the natural resources used in the production process (European Commission 2001). The external dimension of a company's social responsibility "extends beyond the doors of the company into the local community and involves a wide range of stakeholders in addition to employees and shareholders: business partners and suppliers, customers, public authorities and NGOs representing local communities, as well as the environment." (European Commission 2001, p. 12).

The literature shows that CSR continues to be the widely used concept in the relations between business and society. It is presented as the "'corporate' or 'organization' component of sustainable development, aimed at providing company-level solutions to the worldwide ecological and social crisis" (Lamarche and Bodet 2018, p. 155). Thus, the concept of CSR seems to "has a bright future because at its core, it addresses and captures the most important concerns of the public regarding business and society relationships" (Carroll 1999, p. 292), and should be philosophically aligned with ethics (Gerde and Michaelson 2018) and although CSR is a "controversial concept, everybody in the academic and business spheres agree that it is a fundamental strategy for achieving the sustainable development that our globalized world needs" (Souto 2009, p. 38).

Introduction

Corporate social responsibility (CSR) is not a new concept (Othman and Ameer 2009). CSR has been "under constant development since the beginning of 20th century" (Denisov et al. 2018, p. 63). In fact, "over the decades, the concept of corporate social responsibility has continued to grow in importance and significance" (Carroll and Shabana 2010, p. 85), and it is difficult to define CSR as a result of its "dynamic, overlapping and contextual character" (Gond and Moon 2011, p. 3).

In a historical perspective, the CSR concept has evolved significantly over the past 50 years and can be understood as an evolving concept (Carroll 1999). The initial idea argued that the sole purpose of a company was to maximize profit (Friedman 1970). In this sense, the only responsibility of business is "to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud" (Friedman 1970, p. 178). But while Friedman's ideas are better known, his predecessor Theodore Levitt warned the business world about the dangers of social responsibility (Levitt 1958). Levitt (1958) argued that companies should aim to improve productivity and increase profits by acting honestly and in good faith, considering that social problems should be the responsibility of the state.

In Howard R. Bowen's (1953) Social Responsibilities of the Businessman seminal book (Bowen 1953) one of the earliest classical definitions of CSR emerged, marking the modern era of social responsibility (Carroll 1979). Bowen (1953, p. 6) defines CSR as "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 of entrepreneurs to pursue policies, make decisions or follow lines of action that are compatible with the ends and values of our society." In other words, this author considers that, because of their increasing size and proliferation, they had acquired a broad influence on the development of societies, and therefore this increased power should be accompanied by an increase in responsibility with CSR being the obligation of entrepreneurs adopts policies and practices that are appropriate to the goals and values of society (Bowen 1953).

According to Carroll (1999), the 1960s was marked by a significant increase in the attempt to formalize or define CSR and its importance for business and society. In this sense, Davis was one of the first and most extraordinary writers during this period to define CSR (Carroll 1999). This author defines social responsibility as the "businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest" (Davis 1960, p. 70).

McGuire (1963, p. 144), another contributor to the definition of social responsibility during the 1960s, argued that "the idea of social responsibilities, supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations." One of the characteristics of the 1960s was the absence of any interaction of social responsibility with financial performance (Lee 2008). At the 1970's the term responsiveness came to follow the concept of social responsibility when the need arose to build tools that could measure the social performance of companies. Thus, "corporate social responsibility, responsiveness and performance became the centre of discussions" (Carroll and Shabana 2010, p. 87). Manne and Wallich (1972) also made a significant contribution to the CSR definition of CSR in the 1970s by introducing the concept of "voluntary activities."

According to Carroll (1979), CSR included the idea that the corporation has not only economic and legal obligations but ethical and discretionary (philanthropic) responsibilities as well. Carroll's "Three-Dimensional Conceptual Model of Corporate Social Performance" (1979, 1991) was the initial model of corporate social performance. This model consists of an integration of three aspects:

• Definition of social responsibility
• Identification of the social problems to which these responsibilities are linked (such as consumerism, environment, employment discrimination, product safety, occupational safety, and health

• Philosophy of responsiveness (mode or strategy behind the corporate response to social responsibility), and social issues (reaction, defence, accommodation, and pro-action). This conceptual model, widely accepted, describes four dimensions of social responsibility:

• Economic (the business institution is the basic economic unit in our society and as such, the responsibility to produce goods and services that society wants and sell them at a profit)

• Legal (laws and regulations, under which companies are expected to function)

• Ethics (society has business expectations beyond legal requirements being that ethical responsibilities are poorly defined and hence are among the most difficult to deal with)

• Philanthropic (they are responsibilities over which society has no clear message for the business) Carroll (1991) argues that these four categories of CSR can be described as a pyramid, where economic responsibilities are the basis on which all others are based and without which they cannot be achieved, and discretionary/philanthropic responsibilities constitute the vertices. In other words, Carroll (1991, p. 43) stated that "CSR firm should strive to make a profit, obey the law, be ethical, and be a good corporate citizen."

The 1980s marked the beginning of the business/ business ethics phase, where the focus became on the promotion of business ethics (Frederick 2008), initiating the link between CSR and corporate financial performance (Lee 2008). In this sense, business ethics refers to "interaction of ethics and economy for the good life in society" (Gerde and Michaelson 2018, p. 4). Drucker (1984) concluded that profitability and accountability are complementary notions, as well as the notion that it is desirable for a business to "convert" social responsibilities into business opportunities.

The 1990s and 2000s became the era of global corporate citizenship (Frederick 2008). The beginning of the twenty-first century was marked by a series of scandals, such as Enron; the Wall Street financial scandal in 2008; the scandal that hit the international financial markets around the London Interbank Offered Rate – LIBOR – in 2012; and the Volkswagen scandal, in 2015. It is also in this century that the concepts of sustainability or sustainable development emerge (Carroll and Shabana 2010).

However, if today's CSR is associated with sustainability, "its origins lie in defensive measures intended to respond to the societal criticism expressed by various social groups in face of the companies' economic and social 'irresponsibilities'" (Lamarche and Bodet 2018, p. 157). Thus, CSR has been gaining importance in business life (Lungu et al. 2011). Lungu et al. (2011, p. 460) stated that the "the business sector should play a proactive role in society, in addition to its economic purpose of making profits."

Lantos (2001) concluded that there are three types of CSR:

• Ethics (minimum level of social responsibility and minimization of damages)
• Strategic (financially benefiting the business serving society in an extra-economic way)
• Altruistic (is uncertain, even irrelevant, and is outside the scope of corporate responsibility; it assumes that the company does not benefit from each other)

There are generalized differences in the understanding of CSR in a wide variety of countries, from the most developed to the least developed (Bhaduri and Selarka 2016):

• Canada, companies have developed CSR strategies in response to a growing increase in issues such as sustainable investments
• Asian countries, such as Hong Kong and Singapore, CSR means transparency and accountability, taking into account work and community
• Israel, companies cannot see the need to develop and provide specific information on CSR activities

Over the last half-century, there have been numerous conceptual changes of CSR. For example, corporate citizenship used as a synonym of CSR (Matten and Crane 2005), or the almost systematic use, since the 1990s, of the concept of stakeholders in the definition of CSR (Gond and Moon 2011).

Table 1 lists the numerous conceptual changes of CSR over the last half-century and illustrates the successive piling of social responsibility, managerial and academic concepts since the 1920s (Gond and Moon 2011).

Although these transformations have generally reflected solid conceptual developments (Wood 1991; Carroll 2008), changes in management practices and visions also reveal the spirit of the age as they accompany the management cycle and fashions (Economist 2005; Abrahamson 1996). In summary, CSR has evolved significantly over the decades, and its definition is difficult due to the constant mutation of society. However, there are generalized differences in a great diversity of countries in relation to the understanding of CSR (Bhaduri and Selarka 2016) and the literature shows that CSR continues to be the widely used concept in the relations between business and society.

Summary

CSR has always been perceived as a questionable concept. There is no standardized definition of CSR, mainly because it has no specific limits. CSR is generally perceived as a strategy which is economically beneficial in the long term. CSR is regulated through national and international self-regulatory measures without binding legal force (soft law) (Birindelli et al. 2015).

New methodologies are needed to measure corporate social responsibility. The literature (Margolis and Walsh 2003) identified sampling problems and raised concerns about the reliability and validity of measures of corporate social performance and financial performance, stressing the importance of developing models incorporating omitted variables, testing of measurement mechanisms and contextual conditions, and causal relationships between social performance and financial performance.

Despite academic literature stating a growing importance in relation to CSR, we have now witnessed a state of global alert since the new US President Donald Trump took office on January 20, 2017. There are those who speak in “civilizational retrocession.” There are multiple media reports about Trump’s numerous negationist initiatives regarding the administration of former President Barak Obama, including environmental issues.

In this regard, Trump even wrote on Twitter that “global warming was invented for and by the Chinese in order to make American industry uncompetitive.” We may be faced with a new CSR paradigm. New research should be directed at exploring the extent to which US environmental policy changes the concept of CSR.

CSR: Evolution of Concept, Table 1 Illustrative CSR concepts and definitions

Author(s)	Construct proposed	Definition provided	Focus/Perspective
Bowen (1953)	Businessmen social responsibility	It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of actions which are desirable in terms of the objectives and values of our society (p. 6)	Businessmen/ Normative/ Institutional
Davis (1960)	Corporate social responsibility	Businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest (p. 70)	Businessmen/ Normative/Beyond expectations
McGuire (1963)	Corporate social responsibility	The idea of social responsibilities supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations (p. 144)	Corporation/ Normative/Beyond expectations
Walton (1967)	Corporate social responsibility	In short, the new concept of social responsibility recognizes the intimacy of the relationships between the corporation and society and realizes that such relationships must be kept in mind by top managers as the corporation and the related groups pursue their respective goals (p. 18)	Top managers/ Normative/ Institutional
Friedman (1970)	Business social responsibility	There is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud (p. LAST)	Normative/Critical/ Profit focus
Eells and Walton (1974)	Corporate social responsibility	In its broadest sense, corporate social responsibility represents a concern with the needs and goals of society which goes beyond the merely economic. Insofar as the business system as it exists today can only survive in an effectively functioning free society, the corporate social responsibility movement represents a broad concern with business's role in supporting and improving social welfare (p. 247)	Normative/ Institutional/ Ecological/Welfare focused
Frederick (1978 [1994])	Corporate social responsiveness	Corporate social responsiveness refers to the capacity of a corporation to respond to social pressures (1994, p. 247)	Corporation/ Institutional
Carroll (1979)	Corporate social responsibility	The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time (p. 500)	Business/Integrative
Epstein (1987)	Corporate social responsibility	Corporate social responsibility related primarily to achieving outcomes from organizational decisions concerning specific issues or problems which (by some normative standard) have beneficial rather adverse effects on pertinent corporate stakeholders. The normative correctness of the products of corporate action have been the main focus of corporate social responsibility (p. 104)	Corporations/ integrative/Normative
Frederick (1986)	Corporate social rectitude	Corporate social rectitude embodies the notion of moral correctness in actions taken and policies formulated. Its general value referent is that the body of sometimes dimly or poorly expressed but deeply held moral convictions that comprise the culture of ethics (p. 135)	Corporation/ Normative
Wood (1991)	Corporate social performance	A business organization's configuration of principles of social responsibility, processes of social responsiveness,	Organization/ Integrative

(continued)

CSR: Evolution of Concept, Table 1 (continued)

Author(s)	Construct proposed	Definition provided	Focus/Perspective
		and policies, programs, and observable outcomes as they relate to the firm's societal relationships (p. 693)	
Maignan and Ferrell (2000)	Corporate citizenship	The extent to which businesses meet the economic, legal, ethical, and discretionary responsibilities imposed on them by their stakeholders (p. 284)	Corporation/ Stakeholder/ Integrative
McWilliams and Siegel (2001)	Corporate social responsibility	Here, we define CSR as actions that appear to further some social good, beyond the interest of the firm and that which is required by law (p. 117)	Corporation/Social good/Beyond requirements
Matten and Crane (2005)	Corporate citizenship	Corporate citizenship describes the role of the corporation in administering citizenship rights for individuals (p. 173)	Corporation/Political/ Institutional
Campbell (2006)	Corporate social responsibility	I view corporations as acting in socially responsible ways if they do two things. First, they must not knowingly do anything that could harm their stakeholders. Second, if they do harm to stakeholders, then they must rectify it whenever it is discovered and brought to their attention (p. 928)	Corporation/ Stakeholder/ Institutional/ Minimalist
Crouch (2006)	Corporate social responsibility	Behavior by firms that voluntarily takes account of the externalities produced by their market behavior, externalities being defined as results of market transactions that are not themselves embodied in such transactions. CSR is essentially _corporate externality recognition (p. 1534)	Corporation/ Transactional/ Externality focused
Basu and Palazzo (2008)	Corporate social responsibility	We can define CSR as the process by which managers within an organization think about and discuss relationships with stakeholders as well as their roles in relation to the common good, along with their behavioral disposition with respect to the fulfillment and achievement of these roles and relationships (p. 124)	Stakeholders/ Commongood/ Integrative

Source: Gond and Moon (2011, pp. 7–8)

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