Evolution of the Conceptualization and Practice of Corporate Social responsibility: A Review

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Abstract

Corporate social responsibility is a concept that has garnered the attention of academic researchers, managers of firms, activist groups, governments, and various societal units. It started with the philanthropic responsibilities of firms to various social causes. But with time, it got broader in application. As a result, CSR is considered a vital element of an organization's strategy in its current practice.

This review article aimed to clarify the diverse conceptualizations of CSR as well as the shift in its evolution.The objective of the review was to create an understanding of the conceptual and evolutionary shift of CSR. The review was based on articles secured from research databases. A total of 38 articles(selected out of 138 based on a content evaluation) were used. The result indicated that CSR was defined (at least semantically) differently by several authors. However, there existed a common theme in all the definitions of these authors. The result also indicated that the concept of CSR has evolved from a mere philanthropic gesture to a strategic initiative that organizations undertake to secure a sustainable future. This implies that CSR is the reflection of economic, social and political realities of a specific time. Trends indicate that it will continue evolving to keep pace with the dynamism in the global organizational environment.

The review is expected to be helpful as it provides a picture of CSR's conceptual and evolutionary journey. It also serves as evidence to show how economic, social and political factors that transpire with time influence the practice of CSR. Last but importantly, it may serve as an input for researchers who want to explore th issue further.

Keywords: Corporate social responsibility, Conceptiuaization of corporate social responsibility , Evolution of corporate social responsibility.

1. Introduction

Divergence of perspectives exists regarding the necessity of corporate social responsibility (CSR now onwards). Some purport that CSR engagement is not the primary responsibility of organizations and is thus detrimental to shareholders. And other groups tend to take an opposite view. These groups argue that CSR activities come with immense benefits to organizations. The classical view of corporate social responsibility associated with its famous originator Friedman (1970), belongs to the former

group. His view is shareholder-centric. He argues that the only responsibility of businesses is to fulfil the interest of their owners while operating within the confines of the law. He claims that taking responsibility beyond this is the same as plundering shareholders' assets to serve outsiders' interests. He famously summarizes the issue stating, "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.178).

The groups that belong to the latter viewpoint, for example, Porter, M. E., & Kramer(2007) &Carroll et al. (2016), argue that CSR has now reached a stage where organizations cannot escape practicing it. Stakeholders from all corners (government, media, activist groups, and the community) demand evidence that firms fulfil their expectations.

CSR engagement, as empirical shreds of evidence indicate, has several benefits and organizational outcomes. It enhances the performance excellence of organizations (Foote et al., 2010 & Sharp & Zaidman, 2010); leads to the emergence of innovative practices that contribute to better performance(Martinez-Conesa et al., 2017); enhances organizational reputability and positively affects customer satisfaction and organizational effectiveness (Shen, J., Zhang, 2019); contributes to the effective long-term relationship by enhancing the level of "trust" and business to business "partnership" (Lee & Lee, 2019); Strengthens the relationship between corporate "brand equity" and organizational performance (Rahman et al., 2019); and has a direct bearing on organizational competitiveness (Vilanova & Arenas, 2009).

CSR could also lead to several organizational outcomes related to employees. For example, Im et al. (2017) specifically argue that employees' engagement in CSR activities can contribute to their being more satisfied with what they do, increased propensity to identify themselves with their organization and increased level of commitment. It also makes employees be more alert and engaged in issues related to CSR.

Foote et al. (2010) also argue that CSR can help firms secure critical resources essential to gain a competitive advantage. They further state that organizations can meet four obligations through their engagement in CSR: "Moral obligation", by following accepted values that fit into society's definitions of "fairness". "Sustainability", by not compromising the growth need of the future generation with their desire of profitability. "Legitimacy", by operating in tandem with the explicit and implicit requirement of the "social contract". And "reputation" by garnering goodwill and trust through meeting the needs of the society.

However, CSR may not always be practiced with good intentions in mind. Some organizations may use it as a window-dressing technique. Some authors, for instance, Vilanova & Arenas (2009) admit that organizations may sometimes use CSR as a "cosmetic" approach to cover up their harmful practices. Such organizations cover their deceitful organizational practices through beautifully crafted messages and social responsibility reports (Sial et al., 2018).

CSR, for good or bad, is here to stay. Carroll et al. (2016) argue that powerful developments have solidified CSR's ongoing course in the social issues debate over the past many decades. These, according to the authors, include "globalization of CSR practices, the institutionalization of CSR

within companies, strategic reconciliation with financial goals, and academic proliferation". Thus, it is reasonable to expect that CSR will continue to develop in the upcoming future.

This article constitutes an attempt to review how previous authors have conceptualized CSR and its evolution to its current form. The article is organized as follows. The next section outlines the methodology applied in searching and selecting relevant literature for the issue. Then a discussion of conceptualization of CSR made by prominent authors is presented. Then follows a synthesis of the issues related to the evolutionary path of CSR across a period. Finally, the last parts provide the conclusion drawn from the discussion in the article.

2. Methods: Article search and selection procedure.

The articles used to assess past conceptualization and historical evolution of CSR were searched in three sources. The sources included two major research databases Scopus (specifically Elsevier, Sage and Taylor and Francis) and Web of Science and an Institutional web page of three major organizations. The search term used to locate relevant articles included" Corporate Social Responsibility"; "History of Corporate Social Responsibility"; "Evolution of Corporate Social Responsibility"; "Conceptualization of Corporate Social Responsibility"; and "Definition of Corporate Social Responsibility".

The number of articles and reports downloaded from each source is summarized below

Table 1 List of Research databases.

S.no	Name of the Source	Number of articles downloaded
1.	Scopus	103
2.	Web of Science	32
3.	Institutional database	3
Total		138

Source: Authors Compilation

The selection procedure was done in three stages. The first stage involved skimming the contents of the title and abstract to see if the article matches the review's objective. The second stage involved detailed reading of the introductory and conclusion part of the articles for further selection. Finally, the last stage involved selecting the articles most suitable for the review based on a full and thorough reading of all the contents. In each subsequent step, a certain number of articles were excluded based on the criteria of relevance. The whole process of exclusion and selection is summarized below.
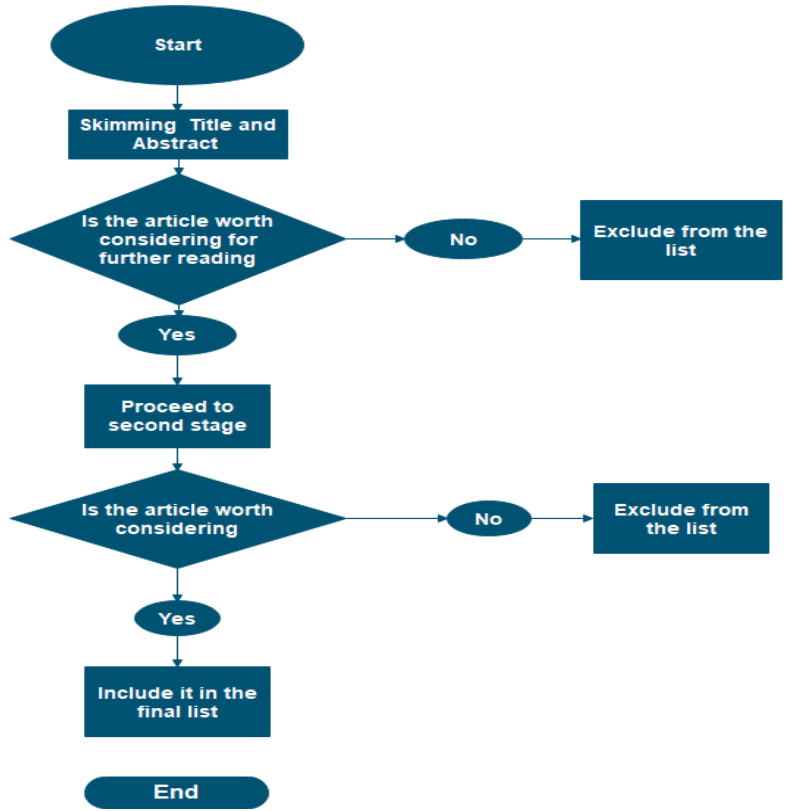
Figure 1 Article selection procedure.

The first stage, which involved quick scanning and skimming the title and abstract section of the articles, resulted in the exclusion of 58 (Fifty-eight) articles that were irrelevant for the review. The next stage involved reading the introductory and conclusion section of the articles to check if the articles qualified for further consideration. This stage excluded an additional 42 (Forty -four articles, making the total excluded articles 100). Finally, the last stage involved analysis and synthesising the contents of the 38 items that were found to qualify for the review fully.
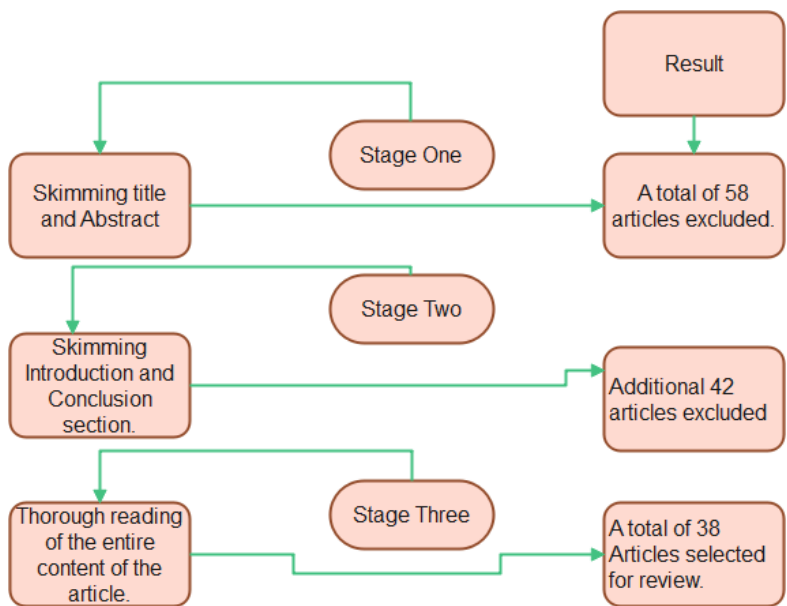

Figure 2 Article selection stages

3. Result of the Review.

The section below discusses the findings from the review. The first part focuses on discussion related to CSR conceptualization and the second part discusses the historical evolution of CSR.

3.1 Conceptualization of CSR

CSR has been at the center of academic researcher's interest. This is evidenced by the proliferation of research exploring the concept (see the figure in the last part of the article). The concept of CSR, however, is still perceived in different ways by various authors. And this has made it not to have a stable and all-encompassing definition. Nonetheless, there seems to be a common thread that ties together the diverse conceptualizations of CSR. The central element of all these definitions is that organizations are responsible to various stakeholders beyond their shareholders (Podnar, 2008; Ou et al., 2021)

Carroll (1999) argues that, although the concept of CSR is somewhat older, formal academic discussion about it started in the twentieth century. And he considers Bowen as the "Father of corporate social responsibility". The concern for CSR evolved with the coming to light of a book by Bowen in 1953. The book made a detailed discussion of the responsibility of businesses to society (Pattnaik & Shukla, 2018; Carroll, 1999; Kakabadse et al., 2008). Bowen (1953) provides the following definition of social responsibilities of businessmen in his opus book: "It refers to 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" (p.6). This definition connects a society's "beliefs and value system" to companies and enterprises that operate inside that culture(Amin-Chaudhry, 2016).

Carrol's conceptualization of CSR as composed of four layers of responsibility is an important milestone in developing the concept. The dimensions identified by him included Economic, Ethical, Legal and Philanthropic obligations. Carroll (1991) describes the contents of the CSR's four layers of responsibility (depicted in a pyramid) as follows:

The pyramid of corporate social responsibility portrays the four components of CSR, beginning with the basic building block notion that economic performance undergirds all else. At the same time, business is expected to obey the law because the law is society's codification of acceptable and unacceptable behavior. Next is business's responsibility to be ethical. At its most fundamental level, this is the obligation to do what is right, just, and fair, and to avoid or minimize harm to stakeholders (employees, consumers, the environment, and others). Finally, business is expected to be a good corporate citizen. This is captured in the philanthropic responsibility, wherein business is expected to contribute financial and human resources to the community and to improve the quality of life (p.42).

CSR is also defined from the perspective of a firm's accountability to its stakeholders. Freeman & Dmytriyev (2017) consider this as" corporate stakeholder responsibility". Clarkson (1995) contends that businesses should not be solely concerned with serving the interests of a small number of shareholders. He goes on to say that there are several groups (known as stakeholders) that have a direct or indirect impact on the firm's operations. As a result, organisations should consider the interests and values of these various stakeholders (Freeman & Dmytriyev, 2017). Such an engagement aims "to blend and harmonize economic operations with a human community's social systems and institutions, creating an organic linkage of Business and Society" Frederick (2009).

Kakabadse et al. (2008) define CSR from the perspectives of legitimacy and long-term organizational performance as follows:

CSR fits into a long-term perspective and refers to ethical principles that are not necessarily codified by the law. Its rationale may be the existence of a social contract between society and business, whose terms enable society to take back the social power it has granted business with in case of non-fulfilment of stated obligations (i.e., not only economic but also social, ethical). It can be viewed as a process involving various stakeholder groups, which may be highly contextual in practice, and submitted to macro environmental as much as very personal factors of influence. (p.286)

The above definition implies that organizations need to respect the implicit and explicit expectations of the "social contract". Disrespecting the contract may have unintended repercussions on the continued operation of firms(Suttipun et al., 2021).

Sethi (1975) conceptualized corporate behaviour based on three dimensions "social obligation", "Social responsibility", and "social responsiveness". He differentiated the three dimensions based on multiple sets of attributes. He then defined CSR as "bringing corporate behaviour up to a level that is congruent with the prevailing social norms, values, and expectations of performance" (p.62). Hafenbrädl & Waeger (2021) offer a unique explanation by proposing that organisations develop two CSR perspectives. The first is based on the "Pragmatic" view, which contends that CSR positively contributes to the profit maximization goal of the firm. The second perspective defines CSR purely on moral grounds.

García-de-Madariaga & Rodríguez-de-Rivera-Cremades (2010) developed a model that theoretically linked CSR with improved reputation and customer loyalty, leading to increased firm value. Their model can be considered an attempt to reconcile the difference between the classical view that states engagement in CSR is not a primary objective of firms and that of stakeholder's theory which argues that firms need to serve the interest of multiple stakeholders. They also argue that CSR engagement makes firms to be more visible and known by others. The author also defined CSR as: "the set of obligations and lawful and ethical commitments with stakeholders, stemming from impacts and activities and operations of firms cause on social labour, environmental and human rights fields" (p.9)

The realm of CSR is not limited to the academic circle. International institutions have also played their part in its conceptualization. For example, European Commission (2002 p.2) defines CSR as "a concept whereby companies integrate social and environmental concerns in their business operations and their interaction with their stakeholders voluntarily." Richard & Watts(2000) of the World Business Council for Sustainable Development (WBCSD) conceptualized CSR as "the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large".

ISO 26000 (2009), in its guidance on social responsibility, broadly defines CSR as the "responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that: contributes to sustainable development, including health and the welfare of society; takes into account the expectations of stakeholders is in compliance with applicable law and consistent with international norms of behaviour, and is integrated throughout the organization and practised in its relationships".

The figure below presents the multiple conceptualizations of CSR.

Conceptualization 1 → CSR defined interms of Philantrophic responsibility)
Eg. Bowen (1953)

CSR defintion got broader and included additional dimentions of ethical, legal and Economic responsibilitys
Eg. Carrol(1991) ← **Conceptualization 2**

Conceptualization 3 → CSR defined interms of organizations responsibility to multiple stakeholderds.
Eg.Freeman & Velamuri (2006),Clarkson (1995)

CSR defined from the purview of legitimacy.
Eg.Kakabadse et al. (2008) ← **Conceptualization 4**

Conceptualization 5 → CSR defined interms of firms concern for global environment , employees safety and scocial welbeing.
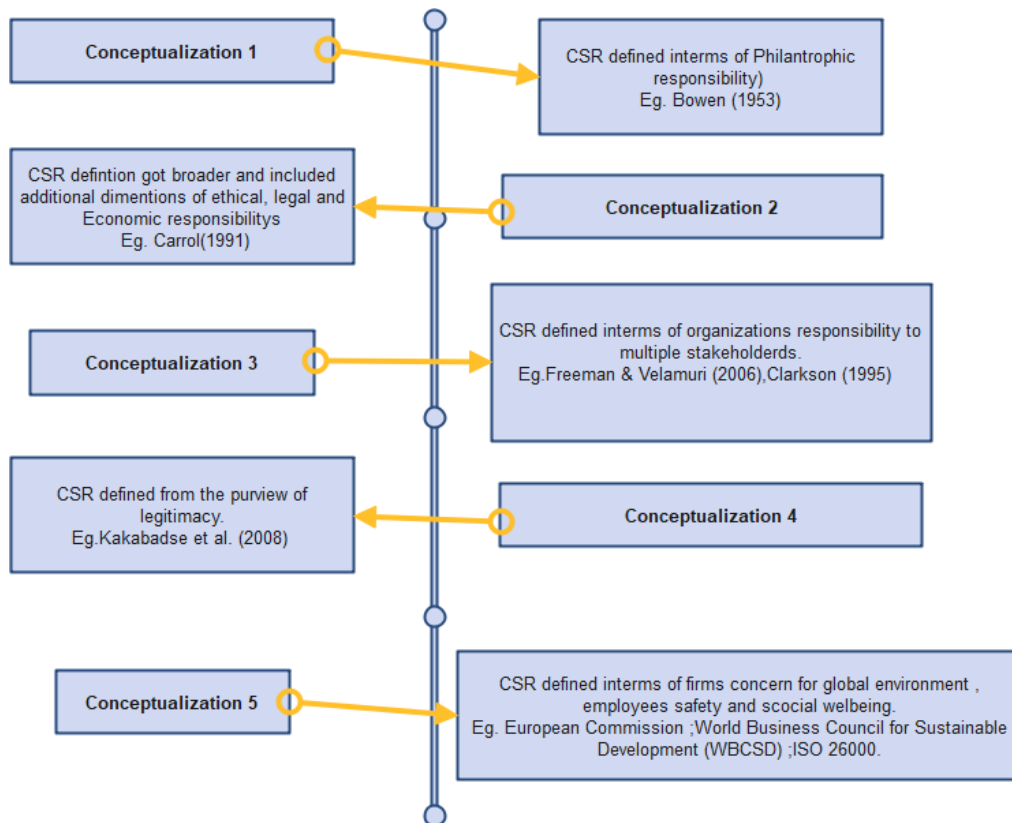Eg. European Commission ;World Business Council for Sustainable Development (WBCSD) ;ISO 26000.

Figure 3 Multiple conceptualizations of CSR.

3.2 Perspective on the evolution of CSR: from corporate Philanthropy to sustainability.

CSR is also considered a concept that has been evolving over many years. Corporate social responsibility practice started to take shape in the second decade of the 20th century where businesses and their leaders started to assume responsibilities beyond the firm's owners (Frederick, 1994). The practice somehow deteriorated in the 1930s and 40s due to the depression and World War II. However, it resurfaced with an intense vigor from 1950 onwards. Post-1972, a fundamental theoretical and conceptual shift was made to mitigate the problems associated with CSR1(the name of CSR practices up to1972). A new version of CSR in the name of "Corporate social responsiveness" CSR 2 started to take its place. Based on Frederick (1994) description, CSR2 refers to the capacity of an organization to respond to social demand, and it is fundamentally different from CSR 1. As Frederick puts it, "while the debate over the merits of CSR1 has always carried heavy philosophic overtones, CSR2 shuns philosophy in favor of a managerial approach"(p.155)

The practical actions companies undertake in CSR 2 is best described by Frederick (2008 p.525). According to him, "this new social agenda required businesses to correct racial and sexual discrimination in the workplace, reduce industrial pollution, upgrade health and safety conditions in plants and offices, charge fair prices for consumers, ensure the reliability and effectiveness of products, provide full information for investors, avoid bribery of foreign officials, treat suppliers fairly and refuse to engage in price-fixing with competitors."

However, CSR 2 left a gap in the following issues. The problem associated with defining CSR persists. Similar to CSR1, CSR2 didn't provide a clear, unambiguous definition of corporate social responsibility. CSR 2 also didn't clearly show the nature of the relationship between business and society. Moreover, CSR2 was a fundamentally "Static theory" silent about social change and its relevance to business. As such, it lacked the capacity of foresight regarding the change, it essentially was not proactive. Lastly, CSR2 contained no explicit value theory and advocates "no specific set of values for business to follow in making social responses". It doesn't say much about why individuals should act in favour of the social cause. (Frederick 2008)

This limitation of CSR 2 led to the emergence of a new form of CSR named Corporate Social Rectitude or CSR 3. Frederick (1986 p.135) posits that "[c]orporate social rectitude embodies the notion of moral correctness in actions taken and policies formulated". The central tenet of this phase of CSR is its conviction that firms should go beyond the simple act of responsibility and responsiveness and act with moral rectitude. In this regard, ethics should be at the core of the business operation, and firms should make sure that managers are well versed with the practicalities of applying ethics at the workplace. Firms should also have a mechanism by which they can identify ethical problems affecting workers and the organization and mitigate their effect. And firms should also make sure that goals and objectives are rolled out in line with the " culture of ethics" (ibid) .

Corporations, as artificial legal persons, have the same essential obligations as any other citizen Frederick (2008). The three stages of CSR do recognize this fact. However, CSR4 takes it to a broader level. Fredrick calls this stage "Corporate social citizenship ".

The advent of globalization has made multinational corporations (MNC) expand their presence in different parts of the world. Along with expanding their operation, the MNC's have become citizens of the many nations in which they operate. Disruptive consequences of business expansion (damage to the environment, unfair competition.) worldwide are making the responsibility even harder.
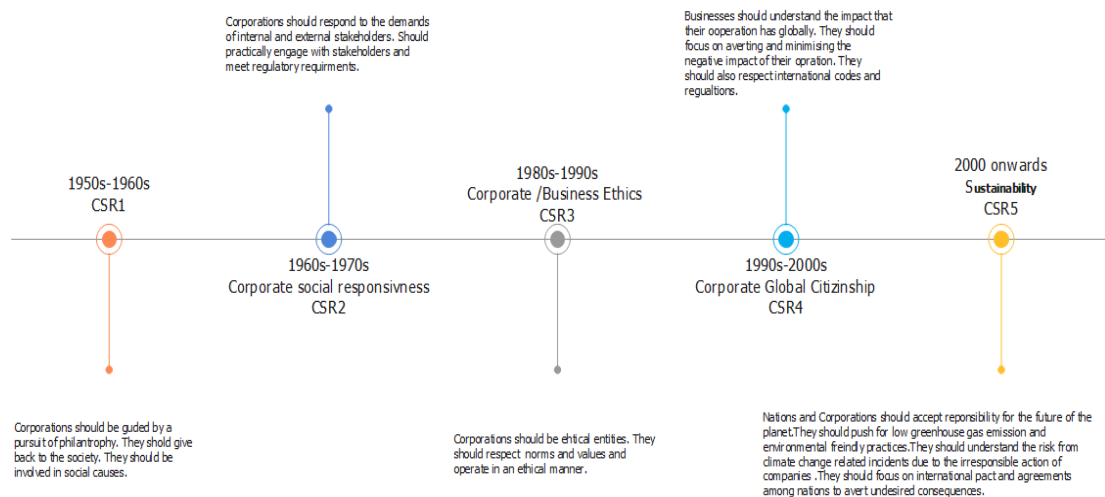

Figure 4 The five stages of CSR developed based on Frederick (1986,1994,2008 &2016).

In his recent article Frederick (2016) has introduced a further change in focus of CSR. The new CSR named CSR5 (the year 2000 onwards) can rightly be named "Sustainability". In these phases of CSR,

focus shifts from the corporation and its stakeholders to a broader level. The effect of pollution, environmental degradation, change in ocean levels due to melting of polar ice, etc., makes the planet earth a tough place to live. Sustainability focuses on the combined action of corporations, governments, environmental activists, and individuals to make sure that the planet's bleak future is reversed.

CSR has changed, both in its conceptualization and practice, with time. A concept that businesses, which were shareholder-centric, considered a secondary issue has evolved to be something the businesses pursue strategic benefits. Kakabadse et al. (2008), as depicted in figure 5 below, comprehensively describe such an evolution of CSR on a timeline. The model depicts the shift in academic discourse and research focus related to CSR.
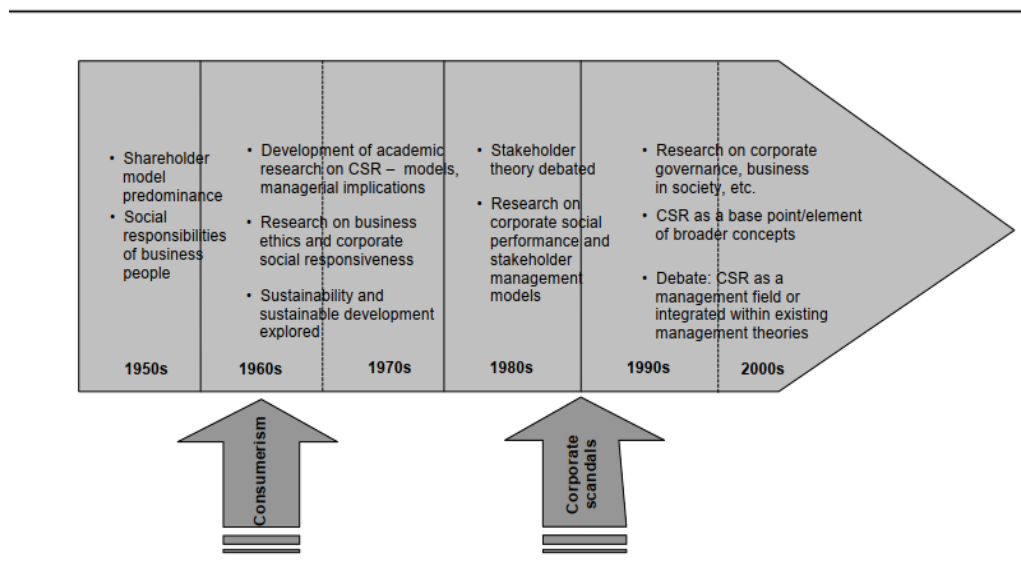

Figure 5 Evolution of CSR adopted from Kakabadse et al.(2008)

Carroll (2021) looked back at CSR development in the last two decades and concluded that the level of concern that the concept managed to garner in the past would most likely continue in the future. However, the author thinks that changes at the global stage (for example, activism by managers, global growth trend, game-changing events like COVID-19) may divert the major area of focus of CSR engagement. Nevertheless, various authors' foundations in the past will continue to be a guiding light for all future CSR-related investigations. The concept of CSR may change due to changes in the global business environment. Nonetheless, "it is hard to imagine that these new concepts could develop apart and distinct from the groundwork that has been established over the past half-century" (Carroll, 1999). CSR is also a concept that continues to be part of the day to day operation of business organizations. As Carrol (1991 p.292) rightly opines, "CSR concept has a bright future because, at its core, it addresses and captures the most important concerns of the public regarding business and society relationships".

4. Conclusion

The review was prepared in light of two basic objectives. The first is related to the assessment of how previous authors have conceptualized CSR. The second is an investigation of CSR's historical evolutionary route. Articles were gathered from well-known research databases. To choose the final collection of papers for the review, the author used a relevant criterion.

The result indicated that the concept of CSR has been defined differently by various authors. However, with the passage of time and developments in the field, there seems to be a convergence of focus in conceptualization. Different perspectives were used to define CSR operationally. Some used dimensions related to economic, legal, ethical and philanthropic involvements. At the same time, some used theoretical justification to support the specific conceptualization. The most relevant theoretical framework in this regard included the stakeholder and legitimacy theories.

The evolutionary journey of CSR indicates that the concept has been changing in philosophy and focus over the past 70 plus years. During its inception stage, the term CSR was entirely associated with the voluntary philanthropic activities of organizations. And as time passed, CSR started to get wider in scope and application. The term broadened to include different social, environmental, human resource and community-related aspects. And its application grew from a mere voluntary initiative to a strategic engagement integrated into the organization's major operation. More to this, the international level trends show an apparent move toward convergence of CSR practice. The OECD principles and the international standardization Organization's 20006 CSR guideline are evidence of this (Bazillier & Vauday, 2014).

The current review is limited to a specific set of articles. As a result, it may not give the full picture of the conceptualization and evolution of the concept of CSR. With the change in the economic, social, and political environment, CSR is expected to be refined to reflect the reality on the ground. Academic and organizational research initiatives are, in this regard, expected to track and report such changes.

The other important area that future review needs to address is CSR's evolutionary stages and conceptualization, specifically in developing countries. An empirical investigation by Mohammed et al. (2019)& Desta (2010) indicates that, although CSR is at its fledgling stage in developing countries, most organizations have come to apply it. Future research in this regard should unravel the extent to which CSR is practiced in developing countries. The difference in depth and focus of CSR practice in developed and developing countries can also be another area for future review.

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Annex.
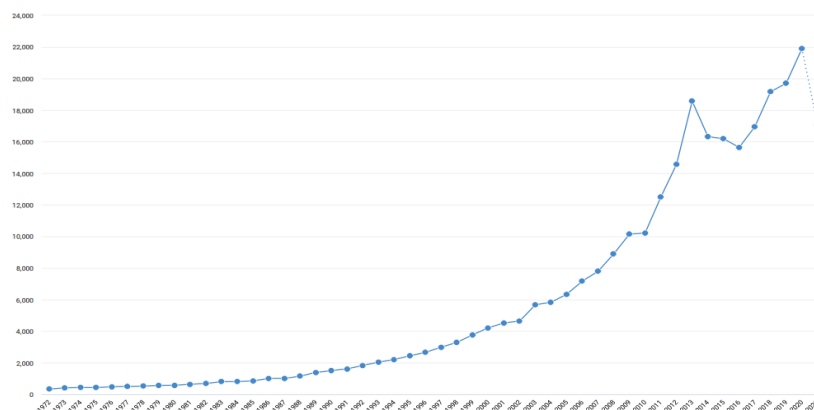
CSR related research trends

Figure 6Publication each year.

Source: Developed using App.Dimension.ai search result related to "corporate social responsibility" from 1972 to 2021.