14. Sustainability and Social Issues in Management

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Developing a Consensus Definition of CSR

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ABSTRACT

The purpose of the paper is to examine the literature on definitions of corporate social responsibility (CSR) and to propose a consensus definition of CSR. Through a systematic literature review published since 1953, a total of 56 definitions are identified. The observed definitions are analysed and various dimensions are identified to investigate the shift in the research focus of CSR. The dimensions are grouped into five broad categories such as aspect, benefit, beneficiary approach and timeframe, which form the basis for the consensus definition of CSR. The proposed definition would guide academics to build new knowledge on CSR and practitioners to eliminate the ambiguity and implement CSR practices more effectively.

Keywords: Corporate social responsibility, social responsibility, corporate responsibility, definition, dimensions

INTRODUCTION

Corporate social responsibility (CSR) had been a contested topic in academics over the last six decades (Okoye, 2009). Increasing recognition of CSR in academic world can be seen with the appearance of special issues such as 'Global responsibilities' in *Corporate Governance Journal* 2003, 'Sense making and CSR' in *Journal of Business Ethics* 2006, 'Corporate social responsibility in sport' in *Journal of Sport Management* 2009, among others. The launching of a number of dedicated journals on CSR in the recent past such as '*Corporate Social Responsibility and Environmental Management'* 2002, '*Social Responsibility Journal'* 2005 and '*Journal of Global Responsibility'* 2010 also highlights the significance given to this topic. Literature suggests that over past two decades CSR has become a widely accepted concept in businesses (Carroll & Shabana, 2010) and its research focus has shifted from macro societal level of analysis to micro organisational level on assessing the impact of organisation performance (Waddock, 2008). Galbreath (2006) emphasised that the firms' strategic view on CSR in the global context is still missing due to the lack of common understanding.

One of the first definitions of CSR is given by Bowen in 1953 as: 'the obligation of business man 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' (Cited in Carroll, 1999, p.270). Since then CSR definitions began to proliferate within different contexts (Carroll & Shabana, 2010). However, there is no consensus, neither in the academia nor in the corporate world as to the definition of CSR. Votaw and Sethi (1973) (cited in Okoye, 2009, p.613) pointed out that 'CSR means something, but not always the same thing to everybody'. It seems everyone has something to say about it within the

paradigmatic confines of their own field of interest. For some time now, CSR has been the subject of multi-disciplinary investigation. Scientists in social psychology, sociology, management, philosophy, economics, ethics and religion, to name a few, have all pursued the topic with varying degrees of intensity (Cottrill, 1990). A search in Google scholar with an exact phrase of CSR will result in 172000 hits (sighted on 12 June 2013) that indicate the wide coverage of this topic.

Van Marrewijk (2003) argued that CSR could not be defined based on 'one solution fits all' approach; it should rely on the organisations' awareness and development with respect to CSR. In general CSR was used as a 'garbage can word': meaning varied depending on the situation of the company and personal intentions of the agents (Fisher, 2004). As CSR describes the relationship between the business and larger society, whose beliefs and attitudes are based on relevant day to day issues in society, the CSR construct will be continually changing with the changes in social and political context of businesses and globalization (Sinder, Hill & Martin, 2003).

As definitions of CSR are based on the contexts that are biased towards specific interests (Van Marrewijk, 2003), often they are distorted to such an extent that the concept becomes meaningless and unrecognizable (Orlitzky, 2005). Dahlsrud (2008) concluded that the confusion is about how CSR is defined in a specific context, not the definition itself. Continuous introduction of new CSR constructs hinder the consolidation of CSR knowledge (Rahman, 2011) and creates identity crisis (Harwood, Humby and Harwood, 2011). Due to the lack of widely accepted CSR definition there is a cynicism towards the concept and even raised a debate whether is it necessary to have a definition of CSR (Wan-Jan, 2006). Lack of common language creates inconsistency in the interpretation of companies dialogue (Hopkins, 2003). There is not only a great deal of murkiness in terminology and definitions of the concept, but also there is no clarity on what can be regarded as socially irresponsible behaviour (Shinde et.al., 2011).

Against this background, aim of this paper is to examine the literature on definitions of corporate social responsibility (CSR) and to propose a consensus definition of CSR. Reminder of this paper is organised as follows. First, we review literature on CSR studies and CSR definitions. We then present

the methodology used and analysis of CSR definitions. Next, we discuss results and lastly we present our conclusions and the limitations of this study.

RESEARCH ON CSR & CSR DEFINITION: A BRIEF OVERVIEW

In recent years a number of review articles on CSR have been published (De Bakker, Groenewegen & Hond, 2005; Taneja, Taneja & Gupta, 2011; Montiel, 2008; Ahi & Searcy, 2013). Bibliometric analysis has been used in these studies in assessing patterns and shifts. These studies highlight that the lack of common definition and difficulty in finding a relevant definition as the most common hurdle for research progress. Several review articles on CSR definitions have also been published (Carroll, 1999; Dahlsrud, 2008; Rahman, 2011). From these studies, two categories of research focus on CSR definition have emerged. Category one deals with the evolution of CSR definitions. Most cited study in this category is by Carroll (1999) who investigated the progress of CSR definition since 1950. Recently, Carroll's (1999) study has been extended by other researchers including Thomas and Nowak (2006), Arevalo (2009), and Moura-Leite and Padgett (2011). These studies highlight that the definition of CSR as dynamic and is being constantly modified, revised and adopted to the changing needs in business environment.

Second category focused on identification and categorisation of CSR definitions based on different dimensions and attributes. Van Marrewijk (2003) reviewed several CSR frameworks to identify dimensions of CSR. Dahlsrud (2008) identified five dimensions of CSR using 37 definitions. However Dahlsrud's research 'underestimates the true number, because many academically derived definitional constructs were not included owing to the methodology for identifying them' (Carroll & Shabana, 2010, p.89). More recently Shinde et.al. (2011), identified six dimensions of CSR definition from academic and industry definitions. However, this research cannot be regarded as comprehensive as it only considered definitions for analysis published in 2009. It is therefore seems to be rationale and promising to explore various CSR definitions suggested by academics and industries over the last six decades and to define an all-encompassing CSR definition that can be used irrespective of the business context.

In a socially constructed discourse, CSR definition has several dimensions that attracted attention of both corporation and society. In his seminal article ('A Three-Dimensional Conceptual Model of Corporate Performance') Carroll (1979) identified and discussed four dimensions of CSR such as economic, legal, ethical and discretionary and suggested a pyramid of CSR based upon these dimensions. For the most part of the next two decades scholars used this framework to build theory and for empirical testing. Later Schwartz and Carroll (2003) argued that discretionary cannot be a separate category in CSR rather it should be embedded into other three categories of CSR. Dahlsrud (2008) suggested economic, social, environmental, voluntary and stakeholder as the dimensions of CSR definition. Recently, Ahi and Searcy (2013) reviewed several definitions on business or corporate sustainability and identified seven dimensions. Ahi and Searcy (2013) argued that in businesses corporate sustainability and responsibility are similar and they took into consideration both the definitions while identifying dimensions of CSR definition.

'Responsibility' or obligation is another key aspect of CSR definition from earlier models (Meehan, Meehan & Richards, 2006), which was overlooked by most of the researchers. It is an important dimension as it is often contested in the literature whether CSR is an obligation, voluntariness or responsibility (Mior, 2001). The core of CSR debate has shifted from a mere compliance towards value creation for the organisation (Jamali & Mirshak, 2007). Interestingly no prior study has focused on the aspect of value creation or outcomes in CSR definition. In this study we consider the suggested dimensions for analysis and to develop a consensus definition of CSR.

RESEARCH METHODOLOGY

A literature review provides an efficient overview of the information on a particular topic by synthesising the body of information available. A systematic literature review is adopted, as it provides a scientific and imitable process that is transparent and appropriate for reviewers to track the procedures, decisions and conclusions (Tranfield, Denyer & Smart, 2003). In a systematic review key stages are planning, undertaking the review and reporting and dissemination of findings (Tranfield, Denyer & Smart, 2003). Establishing clear boundaries to limit research is a major aspect in planning stage of systematic literature review. Selection of keywords and date range sets the boundaries for the

study and then a protocol need to be framed for identifying, selecting and reviewing literature relevant to the objective of the study. Review methodology adopted in this study is shown in Figure 1.

Insert Figure 1 about here

Selection of search criteria

An initial exploratory reading of the literature identified that CSR as a broader concept that encompasses several concepts such as corporate citizenship, corporate social performance and corporate social responsive (De Bakker, Groenewegen & Hond, 2005). There are contrasting views of research regarding these terms. Some would argue that CSR is progressive and corporate citizenship and the other terms evolved from CSR (Waddock, 2004, 2008). Others suggest that these terms are interchangeable words (Ahi & Searcy, 2013). With the persistence of contrasting views, our research is focused on only using CSR term. In earlier research due to less intense presence and domination of corporations in business society, CSR was more referred as social responsibility (SR) (Carroll, 1999; Arevalo, 2009). ISO 26000 a guidance standard on social responsibility also uses term SR instead of CSR to capture the essence that not-for-profit organisations and government institutions are also responsible to the society (ISO, 2010). MacMillan (2004) used the term corporate responsibility (CR) instead of CSR for the following reason: 'the term corporate responsibility drops the word social so popular in previous language development to reflect the emerging sense that responsibilities are integral to corporate actions, decisions, behaviours and impacts'. In other words, 'CR implies responsibility in all the activities of a business' (Van Dijken, 2007, p.142). Scott (2007) argued that the letter S-social in CSR often makes the companies to focus more on social activities rather than business- related responsible activities. So in this study we used SR, CR along with CSR as key terms to identify the relevant literature.

Search for literature

Previous literature reviews on CSR are either based on selected journals or few journal papers in specific streams of CSR (De Bakker, Groenewegen & Hond, 2005; Egri & Ralston, 2008). Our study

aimed to provide an extensive review on CSR by using several relevant databases. In order to identify the definitions of CSR, a key word search is done on ABI/INFORMS Proquest, EBSCO Host, springer, Emerald text and Scopus. These databases are selected because of its wide coverage on CSR topics and business contexts. By conducting research on all these databases, it provides an in-depth analysis of the topic. The keywords CR, SR and CSR are used along with the Defin* by having AND operator. An asterisk (*) wildcard or truncation character id is used at the end to expand the range of possible studies cover all the terms starting with defin which are definition, defining and define. Date range is not specified which implies to cover literature that is available in all years, so that the oldest definitions can also be captured. Search results from different databases along with the key words resulted in 432 articles. Though the search results give a large number of articles, most of them are found to be duplicates and are not relevant to the scope of this study.

Identification of relevant literature

The criteria for identification of relevant literature were adopted from Taneja, Taneja and Gupta (2011). Relevant papers are identified through several steps; duplicate articles are removed at the first stage. Newspaper articles and editorial reviews were also excluded, as they are not providing rigorous analysis. Book chapters are also eliminated as they are more on CSR frameworks and often the definitions they used are based upon journal articles. Whereas, peer reviewed conference papers attempted to define CSR were included. Then the resulted papers were further scrutinized based on the review of abstracts. This resulted in a total of 217 articles.

ANALYSIS

In order to analyse the definitions, shortlisted articles were reviewed for definitions based on the aspect of uniqueness. We employed Stock and Boyer (2009) approach to identify the unique definitions. If a definition is dealing with at least one new aspect, or using the same aspect in different context it is regarded as unique and was included in analysis (Stock & Boyer, 2009). In the evolution of CSR literature, researchers in past used the pre-existing CSR definitions or in some cases developed a CSR definition based on more than one definition that best suits to this context (Carroll, 1999). In this circumstance the earlier definitions were regarded as unique and considered for

analysis. Whereas, the frequency counts of the articles referred to a specific definition is out of the scope of this paper. To this end, lists of 56 unique definitions are identified for word-to-word content analysis. Unique definitions from different sources are listed in Table 1.

Insert Table 1 about here

Distribution of definitions over several time periods is shown in Figure 2. Figure 2 indicates that over fifty per cent of definitions were published in the period between 2001 and 2010. A large proportion of these definitions were proposed by organisations such as ISO 26000, World Bank and European commission.

Insert Figure 2 about here

RESULTS AND DISCUSSION

As a result of content analysis of the 56 definitions, 12 dimensions from theoretical back ground are identified and are classified under five broad categories based on Galbreath (2006). These categories are;

1. Aspect: what are the aspects does CSR concentrate?
2. Beneficiary: who are the beneficiaries of CSR activities?
3. Approach: what approach/s is appropriate for CSR implementation?
4. Outcome/goal: what are the benefits or the results of CSR implementation? and
5. Time frame: what is the time perspective of the definition?

Measurement category as suggested by Galbreath (2006) has not considered in our study, as it often overlapping with the outcome/goal category. Table 2 shows the coding scheme, the categories of dimensions and the sample phrases that refer to each dimension.

Insert Table 2 about here

Each definition was then analysed for dimensions. Table 3 provides a detailed overview of characteristics exhibited by each definition. The number of categories covered by each definition is illustrated in Table 4. Table 4 shows that over fifty per cent definitions addressed only two out of five

categories of CSR definition and only six per cent addressed all five categories. To understand the evolution and present scope of CSR definition, five major categories are discussed in the following sub-sections.

Insert Table 3 about here

Insert Table 4 about here

Aspects

The aspects of social, economic and environment (triple bottom line) are the three pillars of CSR for companies to be sustainable (Van Marrewijk, 2003). Reporting practices of large organisations on CSR are often based on triple bottom line (Moir, 2001). Aspect is often most referred category in definitions with more than 64 percent which can be attributed to need of businesses to influence stakeholder groups (Wood, 1991). Irrespective of the time period CSR has always been considered as socially desirable activity (Rahman, 2011), so the social dimension in aspects is the most often referred dimension with a percentage more than 55 (refer Table 5). Economic aspects are also regarded as the key to look into CSR, as this should not be financially burden for the firms (Carroll, 1979). Until mid-2000's economic aspect exists irrespective of others aspects, whereas as the definitions' focus is shifted towards sustainability, economic activities always coexist with environmental aspects. And the occurrence of these aspects is 28.6 and 26.8 (percent) for economic and environment respectively (refer Table 5).

Insert Table 5 about here

Beneficiaries

Stakeholder is a key term that is discussed all along the CSR literature except few definitions proposed pre- 1980s (Moura-Leite &Padgett, 2011). Stakeholder theory became an integral part in the evolution of CSR literature (Maon, Lindgreen & Swaen, 2010). Stakeholder comprises of employees, suppliers, customers, society, shareholders, community, the environment and so on, everyone that are affected by the actions of an organisation (Freeman, 1984). Managing multiple stakeholder needs is regarded as the potential benefit of CSR and stakeholders are regarded as beneficiaries (Galbreath,

2006). The two broad groups' internal and external stakeholders are regarded as dimensions in beneficiary category. There are certain definitions where only stakeholder term is mentioned, in this context both of these dimensions are considered as relevant. Illustrative example includes the following: 'Treating stakeholders of the firm ethically or in a responsible manner' (Hopkins, 2003, p.1). Appearing in 32 (57 per cent) of 56 definitions examined, beneficiary is a key category of CSR definition and it is mostly included in the definitions of later stage (refer Table 3).

Approaches

Companies can approach CSR in different ways, it may be to comply with laws or even to go beyond the law and in some instances it is voluntary in nature (Rahman, 2011). It is not surprising that approach of the firms appears very often in CSR definitions (close to 59 per cent). Compliance-driven CSR, caring CSR and profit-driven are the three major classifications of CSR definitions based on context (Van Marrewijk, 2003). In vien with Van Marrewijk (2003) classification, Obligation, voluntariness and responsibility are considered in this study and it is observed that they are not represented equally. Obligation is referred most with 28 percent of CSR definitions because in earliest literature CSR is perceived as complying with law or obligation (Moura-Leite & Padgett, 2011) (refer Table 5). In CSR context, responsibility can be referred to commitment towards something (Van Marrewijk, 2003), which is more referred in later definitions, to expand the context of CSR definition. Philanthropy is another aspect of CSR which is coupled with voluntariness and it is mentioned only twice.

Benefits

Economic gains, creation of wealth, increase in performance and development are commonly represented benefits in the definitions. Financial aspects are mostly regarded as CSR benefits because of visibility and measurement capability (Galbreath, 2006). Economic gains started to appear in CSR definitions with Friedman (1970) defining CSR. Since then benefits related to economic and productivity gains, performance improvement and so on commonly appeared in the literature. However Good will is an important intangible benefit of CSR that is actual driving force for any organisation to implement CSR and to build reputation of the organisation (van Dijken, 2007). Both

profit and good will dimensions are given equal priority with 14.3 percent definitions referring to them (refer Table 5). Though sustainability is another benefit which gained huge importance in CSR definitions since late 1990's and early 2000's (Van Marrewijk, 2003), still it is referred 7 times (12.5%), which demonstrates that there is greater chance of focusing on sustainability in future.

Time frame

Earlier in CSR literature, firms considered implementation of CSR as costly in short run which will be paid off in long run (Burke & Logsdon, 1996). Gupta (2011) pointed that CSR benefits such as attract and retain high quality employees and creating a positive image of corporation can be regarded as both short-term and long-term benefits. Though time frame is an important element of CSR still this dimension appeared sparingly in literature (Galbreath, 2006; Ahi and Searcy, 2013). Sustainability represents the longevity of the business, so when a definition is referred to sustainability it also implies the long term focused. Eight out of 56 (14.3%) definitions considered time frame. Time frame appeared in the definitions proposed after 2000 which can be attributed to the importance of sustainability in CSR.

It is clear that there is no particular pattern followed by CSR definitions regarding the usage of the number of dimensions. The earliest definition has an average of two dimensions from two categories such as society and the obligation. UK Government's (2004, cited in Jones 2009) definition is regarded as the most comprehensive that used ten dimensions covering all five categories. Since 1990s definitions became more elaborate covering an average of four to five dimensions from three categories. Stakeholder is the most common dimension started to appear from 1980 and continuing its prominence in defining CSR. Gray, Owen, & Maunders (1987) CSR definition initiated a change in components of a definition and from then there is a constant appearance of all social, economic and environmental related aspects in the definitions. This can be attributed to the development of sustainability concept by Brundtland Commission (WCED) in (1987). From late 1990's sustainability development is regarded as the benefits or output of CSR implementation and then it continued regardless of other dimensions. Since 2000 focus is shifted from CSR being an obligation to voluntary and responsibility, which is regarded as another milestone in CSR definition. Performance or gains

and benefit to the society are the dimensions which appeared across all the timeframes. Based on the most commonly cited categories and dimensions in earlier definitions, an all-encompassing CSR definition is proposed as follows:

CSR is defined as the firm's responsibility that goes beyond obligation and philanthropy to integrate social, environmental and economic aspects into its business from strategic to operational level benefiting both internal and external stakeholders that results in long term and short term gains and finally contributes to its sustainable development.

Overall, it is observed that when examining the definitions it was not usual to have a definition that covers all the dimensions. The proposed definition is able to cover most of the common dimensions that appeared in large number of previous definitions from literature. In that regard, definition combines collective thinking of number of individuals with different viewpoints. In literature there are some definitions that are not using any of these dimensions, here in this study there are two definitions appeared in 2002 and 2008 that do not have any of these dimensions. For example Scherer and Palazza (2008) defined CSR as 'business contribution to the development and proper working of global governance' (p. 414). In this definition, political dimension is added instead of using common pre-existing dimensions. Table 6 shows the number of definitions that had dimensions, it is clear that three dimensions are appearing most commonly in definitions (16).

Insert Table 6 about here

Another important consideration is the diversity in categories; a definition with more dimensions does not make it a comprehensive one, as they are more focused on dimensions from same category (Ahi & Searcy, 2013). For instance definition from European commission (2011) had only four dimension of CSR and covers four categories whereas Lee (1997) had six dimensions that cover three categories. So not only number of dimensions but also the wide coverage of category is important, which is taken into considered while defining CSR.

The identified five components from review of CSR definitions can form basis for future research. The consensus definition will assist academics as a starting point to develop coherent and congruent knowledge that could help in identification and resolution of CSR-related issues. It could also be used

for constructing conceptual frameworks for additional theory development and empirical testings of theories. The proposed definition is better than those previously published because it is a representative of conceptualizations of both academicians and practitioners and their related definitions, which makes it easy for practitioners to easily adapt to this definition to understand the activities and practices of CSR and can be used for effective implementation of CSR practices.

CONCLUSIONS

Continuous evolution of CSR and lack of agreed definition created a needless cynicism, and developed argument on whether is it necessary to define CSR. Despite of this many efforts are done on to define CSR; still there exists a gap on lack of an all-encompassing definition. This study tried to fill the gap by reviewing existing 56 definitions from both academic literature and from organisations. Though there are some common dimensions in CSR definitions still there is a greater extent of disagreement on what it should include. Through the content analysis it is determined that CSR definition need to include dimensions in aspects, beneficiaries, benefits and approach category along with time frame.

The consensus definition has been offered in this study, which will assist academicians to develop coherent and congruent knowledge and practitioners for effective implementation of CSR practices. This research also helps in eliminating the inherent ambiguity in CSR conceptualisation. Corporate citizenship, corporate responsiveness, corporate governance and other related CSR concepts and themes are not considered as a part of study thus limiting this study to scope of CSR. Future research can focus on empirically verifying the relevance of CSR definition.

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Table 1: Definitions of CSR

S.No	Source	Definition
1	Bowen 1953	The obligations of business man 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)
2	Davis 1960	Business actions and decisions must be made on grounds beyond economic and technical interests of the company, at least partially (p. 70)
3	Frederik 1960	Social responsibility is a civic attitude that includes not only human and economic resources but also the desire to use these resources in various social purposes, and not simply for personal or business interests.
4	McGuire 1963	The idea of social responsibility implies that business is not only economic and legal obligations, but also certain responsibilities to society that extend beyond these obligations.
5	Friedman 1970	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. 125)
6	Davis & Blomstrom 1975	CSR is the managerial obligation to take action to protect and to improve both the welfare of the society as a whole and the interest of organisations (p. 6)
7	Sethi 1975	Implies bringing corporate behaviour up to a level where it is congruent with the prevailing social norms, values, and expectations of performance (p. 62)
8	Crawford & Gram 1978	The outcome of transactions between the firms and social interest organisations (p. 883)
9	Carroll 1979	Encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time (p. 500)
10	Jones 1980	Corporate social responsibility is the notion that corporations have an obligation to constituent groups in society other than stock- holders and beyond that prescribed by law or union contract (p. 59-60)
11	Drucker 1984	To tame the dragon, that is to turn a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, and into wealth (p. 62)
12	Gray, Owen, & Maunders 1987	The process of communicating the social and environmental effects of organizations economic actions to particular interest groups within society and to society at large
13	Andrews 1989	Sensibility to the social costs of economic activity and to the opportunity to focus corporate power on objectives that are possible, but sometimes less economically attractive than socially desirable (p. 257–258)
14	Epstein 1989	Business organizations have societal obligations which transcend economic functions of producing and distributing scarce goods and services and generating a satisfactory level of profits for their share- holders (p. 585)
15	Frederick 1994	The obligation to work for social betterment is the essence of the notion of corporate social responsibility (p. 151)
16	Robbins 1994	A business firms obligation, beyond that required by the law and economics to pursue long-term goals that are good for society (p.123)
17	Boone & Kurtz 1995	Social responsibility is management's acceptance of the obligation to consider profit, consumer satisfaction and societal wellbeing of equal value in evaluating the firms performance (p. 54)
18	Lee 1997	A company's commitment to operate in an economically and environmentally sustainable manner, while acknowledging the interests of a variety of stakeholders and maximizing economic, social and environmental value
19	British Department	British Department for International Development talked about CSR as a means to protect workers and the environment from the undesired

	(DIFD) 1997	consequences of the otherwise desirable fostering of international trade.
20	Brown & Peter 1997	The organization's status and activities with respect to its perceived societal obligations (p. 68)
21	Maclagan 1998	Corporate social responsibility 'may be viewed as a process in which managers take responsibility for identifying and accommodating the interests of those affected by the organization's actions' (p. 147)
22	Davidson & Griffin 1999	The set of obligations an organisation has to protect and enhance the society in which it functions (p. 127)
23	Khoury et al. 1999	Corporate social responsibility is the overall relationship of the corporation with all of its stakeholders. These include customers, employees, communities, owners/investors, government, suppliers and competitors. Elements of social responsibility include investment in community outreach, employee relations, creation and maintenance of employment, environmental stewardship and financial performance
24	WBCSD 2000	The continuing commitment by the business to behave ethically and contribute to economic development while improving the quality of life of the workplace and their families as well as the local community and the society at large
25	European Commission 2001	A concept where by companies integrates social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis (p.4)
26	McWilliams & Siegel 2001	Actions that appear to further some social good, beyond the interests of the firm and that which is required by law (p. 117)
27	Kok et al. 2001	The obligation of the firm to use its resources in ways to benefit society, through committed participation as a member of society, taking into account the society at large and improving welfare of society at large independent of direct gains of the company (p.288)
28	CORE Bill 2002	corporations should take all reasonable steps to minimise any negative environmental, social and economic impacts
29	Whetten et al. 2002	Societal expectations of corporate behavior; a behavior that is alleged by a stakeholder to be expected by society or morally required and is therefore justifiably demanded of a business (p. 374).
30	Swean 2002	a global attitudinal judgement about the different dimensions of CSR realized by consumers
31	CSR Europe 2003	The way in which a company manages and improves its social and environmental impact to generate value for both its shareholders and its stake holders by innovating its strategy, organisation and operations.
32	Schermerhorn 2002	An obligation of the organization to act in ways that serve both its own interests and the interests of its many extemal stakeholders (p. 157)
33	Anderson 2003	Extending the immediate interest from oneself to include one's fellow citizens and the society one is living in and is a part of today, acting with respect for the future generation and nature
34	IBLF 2003	Open and transparent business practices based on ethical values and respect for employees, communities and the environment, which will contribute to sustainable business success
35	Hopkins 2003	Treating the stakeholders of the firm ethically or in a responsible manner.
36	Smith 2003	Obligations of the firm to society, or more specifically, the firm's stakeholders—those affected by corporate policies and practices.
37	US Committee for Economic Development	The Committee described CSR as being 'related to products, jobs and economic growth; related to societal expectations; and related to activities aimed at improving the social environment of the firm' (referred in Wheeler et al, 2003)
38	van Marrewijk	Company activities—voluntary by definition—demonstrating the inclusion of social and environmental concerns in business operations and in

	2003	interactions with stakeholders
39	CIPD 2003	Chartered Institute of Personnel and Development (CIPD) considers CSR to involve corporations taking responsibility for their 'impact economically, socially, environmentally and in terms of human rights' (referred in Wright 2010)
40	Waddok 2004	Corporate responsibility is the degree of (ir)responsibility manifested in a company's strategies and operating practices as they impact stakeholders and the natural environment day to day
41	world bank 2004	The commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life, in ways that are both good for business and good for development (referred in Blowfeild 2005)
42	UK Government 2004	The Government sees CR as the business contribution to our sustainable development goals. Essentially it is about how business takes account of its economic, social and environmental impacts in the way it operates – maximising the benefits and minimising the downsides. Specifically, we see CR as the voluntary actions that business can take, over and above compliance with minimum legal requirements, to address both its own competitive interests and the interests of wider society (referred in Jones 2009)
43	Bendel 2005	CSR as a descriptor of actions taken by businesses to improve their relations with society (including environmental as well as social aspects), which are not directly mandated by law.
44	Kotler & Lee 2005	A commitment to improve community well-being through discretionary business practices and contributions of corporate resources (p. 3)
45	Nijhof et al. 2005	The incorporation of issues such as human rights, labor rights, environmental protection, consumer protection and fighting corruption in corporate practices
46	Robins 2005	The basic idea of CSR is that business should act and be held accountable for more than just its legal responsibilities to shareholders, employees, suppliers and customers. That is, business should be 'expected' to acknowledge and take full responsibility for the non-economic consequences of its activities with respect to wider society and the natural environment.
47	Molteni 2006	CR according to its voluntary nature, its distinction from charity – i.e. allocating only a minimal amount of working resources – and our inability to restrict CR simply to a number of practices, such as an ethical code, social and environment certification, the sustainability report and cause-related marketing.
48	Scherer & Palazzo 2007	Businesses should 'contribute to the development and proper working of global governance' (p. 414)
49	Connor 2008	CSR (a) is a combination of socially responsible business practices and campaigns to engage issues which impact their lives, (b) must be marked by longevity and consistency, (c) makes the most sense when linked to core business practices, (d) is distinct from philanthropy, and (e) is evaluated using a blend of rationality and emotionality
50	Crane et al. 2008	CSR has recently been identified as modern business meeting obligations from increasingly demanding ethical, environmental, legal, commercial and public standards, as defined by wider society
51	Waddok 2008	CR will include that companies' major impacts tend to be vested not in the charitable, or, arguably, even the political, activities of the firm, but in the ways that the firm chooses to implement its business model.
52	ISO 2010	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 practiced in its relationships.
53	Michael Hopkins 2010 upddated	Corporate Social Responsibility is concerned with treating the key stakeholders of a company or institution ethically or in a responsible manner. 'Ethically or responsible' means treating key stakeholders in a manner deemed acceptable according to international norms. Social includes economic and environmental responsibility. Stakeholders exist both within a firm and outside.
54	Amponsah-Tawiah 2011	CSR as the strategic decision of an organisation to voluntary act upon the social factors that have the potential of militating against the fulfilment of corporate goals
55	European Commission 2011	The responsibility of enterprises for their impacts on society', with the aim of 'maximizing the creation of shared value for all stakeholders and society at large'
56	Forsman-hugg 2013	A concept of collectively standardised business activities of a company to pressures from stakeholders.

Table 2: Categories, dimensions and sample phrases

Category	Dimension	Example phrases
Aspect	Social Environmental Economic	Integrating social demands Environmental concerns in business operations Integrate social and environmental concerns Economic requirements
Beneficiary	External Stakeholders Internal Stakeholders	Impact on stakeholders Generate value to the stakeholders Contribute to a better society Improve wellbeing of employees
Approach	Voluntary Responsibility Obligation	On voluntary basis Responsible manner Beyond legal obligation Obligation of the firm
Outcome	Sustainability Profits Goodwill	Contribute to sustainable businesses Fulfilment of corporate goals Financial performance Environmental stewardship Social betterment
Time frame	Time focus	Longevity future

Table 3: Characteristics of definitions analysed

S.no	Source	Aspects			Beneficiaries		Approach			Benefits			Time	No of Dim	No of Cat
		Soc	Env	Eco	ISH	ESH	Vol	Obli	Resp	Sus	GW	Profit	TF		
1	Bowen 1953					√		√						2	2
2	Davis 1960			√										1	1
3	Frederik 1960	√		√										2	1
4	McGuire 1963	√		√					√					3	2
5	Friedman 1970	□		√				□				√		2	2
6	Davis & Blomstrom 1975	√						√						2	2
7	Sethi 1975	√									√	√		3	2
8	Crawford & Gram 1978	√												1	1
9	Carroll 1979	√		√			√	√					√	5	3
10	Jones 1980					√		√						2	2
11	Drucker 1984	√		√	√						√	√		5	3
12	Gray, Owen, & Maunders 1987	√	√	√	√									4	2
13	Andrews 1989	√		□										1	1
14	Epstein 1989	√		√	√	√		√				√		6	4
15	Frederick 1994							√			√			2	2
16	Robbins 1994					√		√					√	3	3
17	Boone & Kurtz 1995				√	√		√						3	2
18	Lee 1997	√	√	√	√	√				√				6	3
19	British department (DIFD)1997		√		√	√								3	2
20	Brown & Dacin 1997	√						√						2	2
21	Maclagan 1998				√	√			√					3	2
22	Davidson & Griffin 1999					√		√						2	2
23	Khoury et al 1999				√	√				√		√		4	2
24	WBCSD 2000				√	√	√		√					4	2
25	European Commission 2001	√	√				√							3	2
26	McWilliams & Siegel 2001	√						√			√			3	3
27	Kok et al. 2001					√		√			√			3	3
28	CORE bill 2002	√	√	√					√					4	2
29	Whetten et al. 2002					√								1	1
30	Swean 2002													0	0
31	CSR europe 2003	√	√	√	√									4	2
32	Schermerhorn 2002				√	√		√						3	2
33	Anderson 2003									√			√	2	2
34	IBLF 2003	√			√	√				√			√	5	4
35	Hopkins 2003				√	√			√					3	2
36	Smith 2003				√	√		√						3	2
37	US 2003	√			√	√					√			4	3
38	Van Marrewijk 2003	√	√				√							3	2
39	CIPD 2003	√	√	√					√					4	2
40	Waddok 2004			√	√	√								3	2
41	World bank 2004	√		√	√	√			√	√	√	√	√	9	5
42	UK Government 2004	√	√	√	√	√	√			√	√	√	√	10	5
43	Bendel 2005	√	√			√		□						3	2
44	Kotler and Lee 2005					√	√							2	2

45	Nijhof et al. 2005		√											1	1
46	Robins 2005	√	√		√	√			√					5	3
47	Molteni 2006	√	√				√							3	2
48	Crane 2008	√	√			√		√						4	3
49	Connor 2008	√							√			√	√	4	4
50	Scherer & Palazzo 2007													0	0
51	Waddok 2008													0	0
52	ISO 2010	√	√		√	√		√		√			√	7	5
53	Michael Hopkins 2010	√	√		√				√					4	3
54	Amponsah-Tawiah 201	√					√							2	2
55	EC 2011	√			√	√			√					4	3
56	Forsman-hugg 2013				√	√								2	1
No of definitions each dimension appeared		31	16	15	23	28	8	16	11	7	8	8	8		

Note: Soc-scoiety, Env-environment, Eco-economic, ISH-internal stake holder, ESH- external stakeholder, Vol-voluntary, Obli-obligation, Resp-responsibility, Sus-sustainability, GW-good will, TF- time frame, No of dim-number of dimensions and No of Cat- number of categories.

Table 4: Categories contained in CSR definitions analysised

No of categories	No of definitions
Five	3
Four	3
Three	11
Two	29
one	10
total	56

Table 5: CSR definitions containing categories and dimensions

Category	No of definition	% of definitions with category	Dimension	% of definitions with dimension
Aspect	36	64.3%	Social	55.4%
			Economic	28.6%
			Environment	26.8%
Beneficiary	32	57.1%	Internal Stakeholder	41.1%
			External Stakeholder	50.0%
Approach	33	58.9%	Voluntary	14.3%
			Obligation	28.6%
			Responsibility	19.6%
Benefit	16	28.6%	Sustainability	12.5%
			Profit	14.3%
			Goodwill	14.3%
Time frame	8	14.3%	Time period	14.3%

Table 6: Dimensions contained in definitions analysied

No of dimensions contained in a definition	No of CSR definitions
Seven or greater	3
six	2
Five	4
Four	11
Three	16
Two or less	20
Total	**56**

Figure 1: Research Methodology

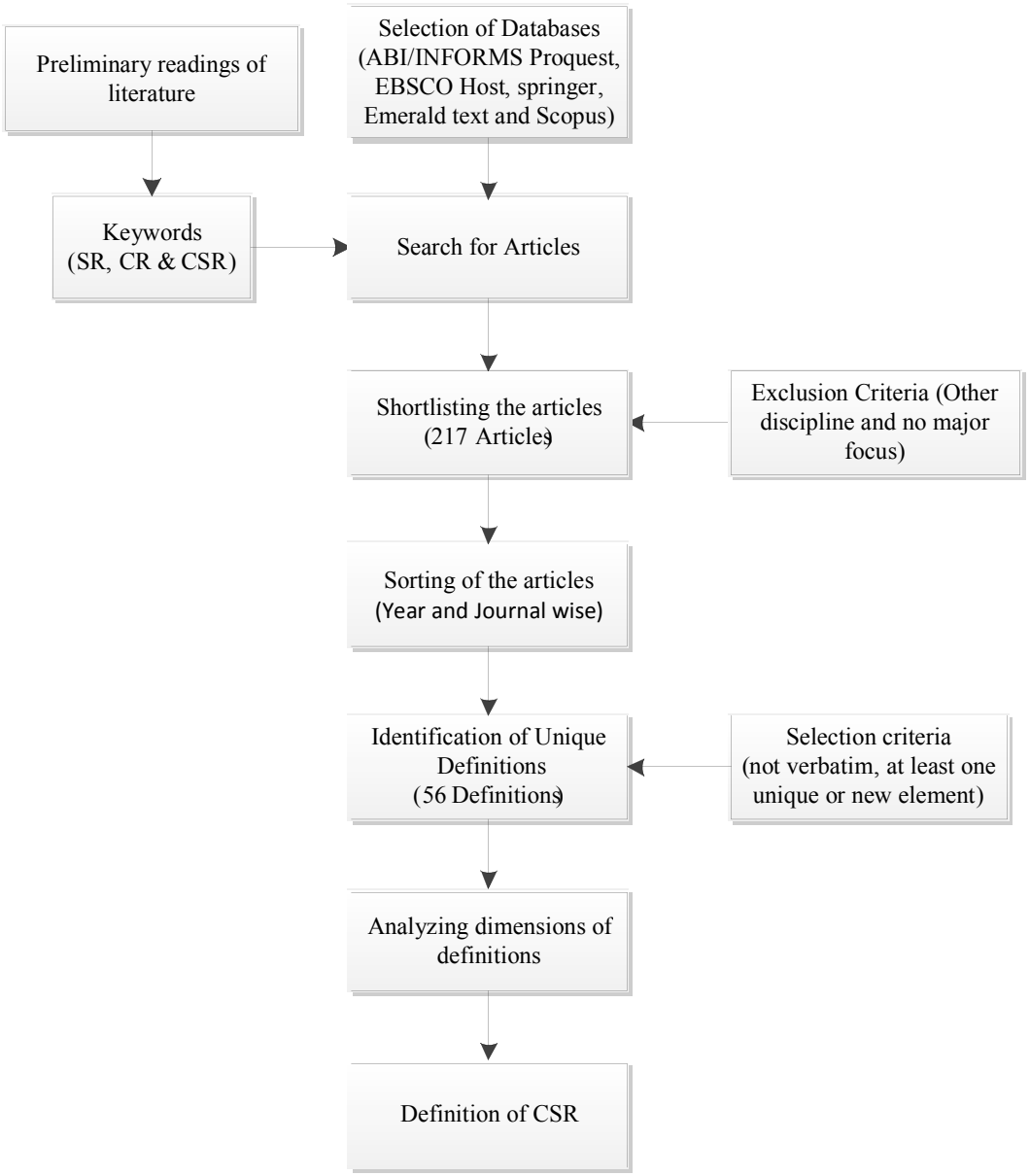
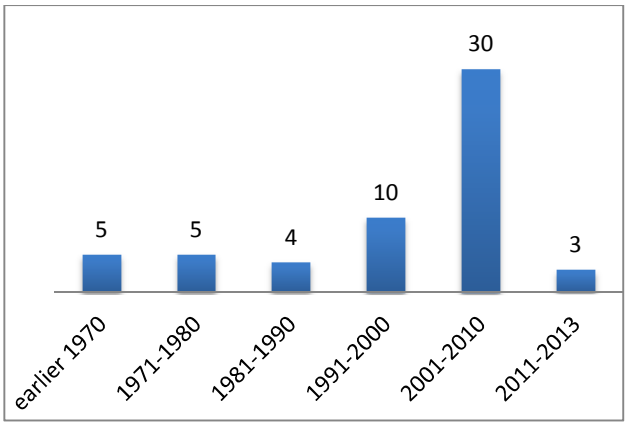
Figure 2: Distribution of the published definitions over the past six decades