Transcending the Instrumental Logic of Social Responsibility: A Corporate Reputation Perspective

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Abstract

The urgency of the uptake of ethical business practices has popularized legitimacy-based research in the organizational studies and marketing fields. The limitations of compliance-based legitimation approaches have equally been reiterated in theory and practice. This chapter therefore offers a cognitively dominated corporate reputation approach to business ethics and legitimacy, which deepens understanding of firms' intrinsic morality beyond the instrumental logic of corporate social responsibility (CSR) practices. This chapter offers a synthesis of the stakeholder-contingent application of CSR and corporate reputation in the corporate marketing literature with the institutional-strategic understanding of legitimation in organizational studies. The chapter critically assesses how cognitively situated appraisal of corporate behavior can transcend compliance-based reputational outcomes. A framework is thereafter offered, which can serve

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as a guide for assessing the thresholds of stakeholder animosity toward organizational behavior. An overview of insights generated from the applied framework is thereafter presented, in the context of a company listed on the Financial Times Stock Exchange (FTSE)/Johannesburg Stock Exchange (JSE) responsible investment index. It is further explicated in the chapter how the appraisal of corporate behavior through the legal CSR lenses can erode strategic legitimation approaches. While espoused philanthropic practices can enhance perceptions of financial stability, perceived incompatibility of such practices with prevailing CSR standards can signal strategic attempts at cosmetically building reputation. The chapter concludes with an overview of the limitations of the instrumental logic of social responsibility and positions stakeholder perceptions of firms' intrinsic morality at the forefront of sustainable and legitimate business practices.

Keywords

Corporate social responsibility · Corporate reputation · Business ethics · Legitimacy · Social license to operate

Introduction

The legitimation of corporate social responsibility (CSR) practices has historically been controversial. Controversies often emanate from the implementation of and motivation for CSR (Okoye 2009), which are highly contingent on sociopolitical frameworks (Dartey-Baah and Amponsah-Tawiah 2011) and stakeholder pressures (Famiyeh et al. 2019). CSR's application is faced with situated complexities, especially in emerging economies for which CSR is still aspirational (Ramlall 2012). Complexities often emanate from coerced legislative requirements, which ironically encourage socially irresponsible behavior (Ndhlovu 2011). Stakeholder pressure is however mounting on socially irresponsible organizations, which often undermine the ability to acquire and/or maintain the social license to operate (Famiyeh et al. 2019). Ad hoc response to such pressures hampers the ethical positioning of CSR (Ijabadeniyi and Govender 2019), which is not often accounted for in third-party reputational outcomes and/or integrated reporting.

The practice of integrated reporting has equally been described as a symbolic attempt at acquiring organizational legitimacy (Haji and Anifowose 2016). Reliance on such symbolic compliance to legislative CSR requirements can hamper the sensemaking of legitimacy and the social license to operate (Elkington 2018). The ability to balance altruistic and profit-motivated CSR practices often poses a challenge to its legitimation (ibid.). It is on this account that this study draws on Parson's (1964) notion of organizational legitimacy which foregrounds the evaluation of legitimacy on the consistency of organizational values with those of the society. Parson's account of legitimation reveals the value of a stakeholder-contingent lens for assessing the threshold of such consistency. The consistency of organizational values with societal values in the context of this study constitutes the evaluative power of stakeholder expectations of CSR on reputational outcomes. As such, ethical organizational practices suggest legitimate cultural alignments and normative support (Scott 1995). This study signals the efficacy of stakeholder-contingent resources (Ferrell et al. 2010) to understand the nature and managerial implications of ethical organizational practices which transcend marketing gimmicks (Balmer et al. 2007).

This chapter explains how a cognitively oriented approach to stakeholder evaluation of organizational governance will not only be valuable for understanding prevailing notions of moral consciousness but also offer self-reflective approaches for balancing profitability goals with sustainable development. Following Smith et al. (2010), perceptions of CSR can be subject to a halo effect in which consumers are primed to subliminally gauge overall performance based on strategically communicated CSR activities and green marketing. To address such halo effect, this study offers an approach which helps to interrogate the efficacy of CSR's actual practices vis-à-vis consumers' expectations, in terms of its ability to stretch beyond the limits of mere adherence to national and/or global legislation on ethical corporate behavior. Based on this backdrop, this chapter concludes by explicating how a stakeholder-contingent approach to CSR and corporate reputation can transcend conventional market-based and third-party metrics for appraising business ethics and legitimacy.

Navigating CSR's Instrumental Logic

The relationship between corporate reputation, CSR, and legitimacy is highly contested. CSR communication strategies targeted at gaining reputational benefits (Pomering and Johnson 2009) have been reported as capable of diminishing the efficacy of a dialogical approach to legitimacy (Cornelissen 2014). The adoption of a stakeholder-contingent approach to the evaluation of corporate reputation therefore has implications for legitimacy since reputation is interconnected with corporate culture, strategy, communication, and brand experience (Abratt and Kleyn 2012).

CSR is the responsibility an organization has toward the society, as a result of its impacts on and activities in the society (King Committee on Corporate Governance 2009). The tenets of social responsibility require firms to be transparent and exhibit ethical behavior in accordance with the law and international standards in contributing to sustainable development and dealing with stakeholder legitimate interests and expectations. This notion is supported by Balmer (2013) who argues that CSR corporate strategy should foster ongoing and mutual positive stakeholder relationships. The UN Global Compact (2014) advances that the essence of CSR is to relationally create value to the stakeholder of the business, in a way which extends beyond legal compliance. Dartey-Baah and Amponsah-Tawiah (2011) also argue that CSR refers to organizational relationships with the society, cultivated with the aim of maintaining a balance between economic, environmental, and social responsibilities.

Nevertheless, the adoption of a nonobligatory approach to CSR is long overdue. While a predominantly strategic approach to CSR has gained widespread popularity both in theory and practice, its prevailing understanding is largely instrumental as it is often approached as a predictive variable (Aguinis and Glavas 2012). The capacity to adopt a nonobligatory approach to CSR is however faced with situated factors, given the diversity in historical and institutional frameworks and taken-for-granted CSR understanding (Hildebrand et al. 2010). In response to this diversity, a holistic and societal CSR focus has been advocated in the strategic marketing and management fields (Balmer 2013). Prevailing efforts have been devoted to investigating the instrumental capacity of CSR to enhance corporate reputation, with particular emphasis on the moderating role of demographics on customer awareness and perceptions of socially responsible corporate behavior (He and Lai 2014). A skewed focus on the instrumentality of CSR to foster affinity is however short-lived (Tilling 2004), not only because CSR communication is more effective when CSR claims are perceived as altruistic (Schmeltz 2012) but also for its deleterious effects on stakeholder trust (Balmer 2013) advocacy and legitimacy (Ijabadeniyi 2018).

Conversely, corporate reputation has been described as the degree to which stakeholder cognitive association of a firm can intrinsically predict the former's affinity and behavior (van Riel and Fombrun 2007). The concept comprises two major dimensions of corporate social performance (CSP): evaluation of firms' economic performance and socially responsible behavior, based on stakeholders' perceptual manifestation of past performance and future projections (Gotsi and Wilson 2001). Corporate reputation can uphold desired positioning as it is dynamic and enduring (Dowling 2008).

The evaluation of an organization's reputation goes through some psychological processes underpinned by cues acquired from personal experiences, reference groups, and the media (van Riel and Fombrun 2007). The corporate reputation literature has recorded notable controversies over its relationship with organizational performance. For example, Inglis et al. (2006) found no significant relationship between the concepts, which is inconsistent with Eberl and Schwaiger's (2005) study which identified a significant relationship between corporate reputation and organizational performance. Corporate reputation management has been reported to be largely influenced by CSR involvement (Komodromos and Melanthiou 2014), which is equally instrumental for gaining competitive advantage (Melo and Garrido-Morgado 2012).

Stakeholder Contingency and Legitimation

The stakeholder literature in marketing is predominantly underpinned by an overt cause and effect analysis of CSR and corporate social performance (CSP) (Park et al. 2014), which this study deviates from by advocating for more agreements between interdisciplinary schools of thoughts to arrive at a holistic understanding of organizational legitimacy. Corporate marketing is uniquely different from traditional marketing orientations in terms of its strategic identification with CSR and its focus on promoting mutually beneficial relationships with key stakeholder groups (Balmer 2013). This study is foregrounded on the theoretical framing of a stakeholder-contingent perspective to ethics and legitimation vis-à-vis the instrumental-strategic legitimation paradigms in organizational studies. The utility of this framing lies in Parson's (1964) core thesis of a nonobligatory societal dimension of legitimation, which provides a foundation for unraveling the efficacy of a stakeholder-contingent lens for understanding the trajectory of legitimacy crises. With respect to the emphasis on the societal dimension of legitimation, this chapter explores a cognitively dominated approach to legitimation, with implications for corporate reputation, building on the earlier works of Dutton et al. (1994), Bhattacharya and Sen (2003), and Bhattacharya et al. (2009) on consumer-company identification (C-C identification) as well as Till and Nowak (2000) on associative learning.

CSR, Stakeholder Theory, and Legitimacy: Implications for Corporate Reputation

CSR's unknown and uncharted territories, especially the untapped cognitive domain of the evaluation of corporate reputation (Smith et al. 2010), necessitate cross-fertilizations of consumer psychology intervention in the legitimation literature. C-C identification is principally informed by the degree of overlap between consumer values and perceptions of organizational values (Dutton et al. 1994). Following Sen and Bhattacharya (2001), the C-C identification with respect to CSR, congruence between a corporation's socially responsible behavior and consumer values, can lead to psychological attachment which informs identification with and favorable perceptions of CSR efforts. As an extension of the C-C identification, it is proposed that congruence between expectations of CSR and corporations' socially responsible behavior can be instrumental for not only assessing stakeholder affinity but also firms' perceived morality while taking cognizance of the moderating roles of the self-concept and possible demographic factors on such evaluation.

CSR is generally viewed by stakeholders as firms' commitment toward the improvement of community well-being through discretionary business practices and contributions of corporate resources (Kotler and Lee 2008). Conversely, legitimation in the context of organizations is the process through which firms justify their rights to existence to a peer or superordinate network (Maurer 1971). Suchman (1995:573) conceives legitimacy as "a generalised perception or assumption that the actions of an entity are desirable, proper or appropriate within some socially constructed system of norms, values, beliefs, and definitions." The notion of legitimacy is centered on respect, fairness, and trustworthiness as trust qualifies organizational practices as legitimate (Gladwell 2015). Organizational legitimacy has historically been premised on the compatibility between the organization and its cultural environment as well as the extent to which the collection of conventional cultural narratives justifies organizational existence (Scott and Meyer 1983). Legitimacy would therefore be largely determined by stakeholder perceptions of the contributions organizations make toward the improvement of living conditions and societal well-being (Lewis et al. 2001).

As advanced by Freeman et al. (2010a), any individual or group who can influence or is influenced by the actions, decisions, policies, practices, or goals of an organization is considered a stakeholder. Of particular importance is the need to balance stakeholder interest given the broad scope of the concept. Stakeholder groups have been categorized as either primary or secondary, internal or external, and normative or derivative (Carroll and Buchholtz 2012). In line with the notion of stakeholder contingency, Ferrell et al. (2010) argue that firms need to prioritize stakeholder group(s) with the most power, urgency, and legitimacy (Santana 2012). For example, normative stakeholders should be prioritized over derivative stakeholders. However, the ability to balance stakeholder interest has been criticized given the complexities the theory attracts (Ali et al. 2015). More importantly, awareness of the need to prioritize the adoption of effective approaches to the evaluation of legitimate stakeholder groups (Abratt and Kleyn 2012) have hampered mutually beneficial stakeholder relationships.

Stakeholder theory is underpinned by the three stakeholder attributes of power, urgency and legitimacy. The ability to understand the relationship between these attributes is critical for identifying stakeholder interests and saliency (Carroll and Buchholtz 2012) and also for understanding the interconnectedness between CSR, profitability (Freeman et al. 2010a), and corporate marketing strategies (Maignan and Ferrell 2004). A stakeholder culture plays a central role in the corporate marketing philosophy. Such culture encompasses the beliefs, values, and practices that organizations employ in addressing stakeholder issues (Balmer 2013). Effective stakeholder management demands senior managers' active involvement and commitment across all levels of the organization. Such an approach maximizes stakeholder engagement practices, which enhances CSR's strategic decision-making and provides a platform for supporting the CSR vision of the organization. Stakeholder engagement, fairness, and thinking and the cultivation of a stakeholder culture are central to the sustainability of CSR (Idowu and Leal Filho 2009). CSR is maximized when corporate rhetoric and stakeholder dialogue match corporate behavior (Bernstein 2009) and is underpinned by leveraging stakeholder collaboration as a strategic thrust to enhance corporate sustainability, cost reduction, sustained customer and employee loyalty, and consequently, favorable corporate reputation (Sarstedt et al. 2013).

Organizational behavior toward customers and employees exerts the most influence on the overall performance of the organization. The importance of identifying and understanding salient stakeholder interests cannot be emphasized enough. Stakeholder power, legitimacy, and urgency of issues are the three crucial elements of evaluating stakeholder influence (Leap and Loughry 2004). Santana (2012) takes the discussion further by contending that stakeholder power and urgency, without legitimacy, are insufficient in deriving stakeholder saliency. The author contends that stakeholder saliency constitutes how the focal organization manages stakeholder legitimacy as an entity, stakeholder claim and behavior, while taking cognizance of potential mismatch between organizational and stakeholder perceptions of legitimacy.

Legitimacy is socially constructed, so is perception (Harvey and Schaefer 2001). Legitimacy is underpinned by a sensemaking and sense-giving approach to individual and collective interpretations (Weick et al. 2005). Santana (2012) argues that factors such as societal norms, behavior, organizational principles, values, structure, and strategies influence the priority accorded to stakeholder legitimacy. Stakeholder legitimacy plays a central role in stakeholder theory and has been advocated as a key element in the determination of stakeholder influence (Phillips 2003). While the influence which stakeholders can exert on business operations differs across stakeholder groups, the degree of stake and power a stakeholder group possesses at any given time would determine the urgency of such an influence (Freeman et al. 2010b). Situated factors would therefore moderate the urgency of stakeholder influence, which points to the need to prioritize stakeholder collaboration in the stakeholder management process (Cornelissen 2014).

While legitimacy is acquired objectively, it can equally be created subjectively. Weber's theory of organizational legitimacy stresses that organizations acquire legitimacy by conforming with rational prescriptions and legal frameworks (Weber 1968). Parson's contribution to the organizational legitimacy literature exemplifies that organizational goals must be consistent with societal values to earn legitimacy (Parsons 1964). The prescriptive undertone of Weber's framework suggests a stringent and obligatory stance toward organizational legitimacy, which makes it inappropriate for unraveling firms' intrinsic morality. While Parson's ideology of legitimacy leans on organizational compliance with societal values, it can however deepen understanding of stakeholder evaluation of firms' intrinsic morality since societal values are contextualized and shared among communal groups (Hofstede and Minkov 2010).

Taking a cue from Parson's stance of organizational legitimacy, the consistency of organizational values with societal values in the context of this study then constitutes taking cognizance of the predictive power of CSR expectations on reputational outcomes. "Legitimacy is therefore not a commodity to be possessed or exchanged but a condition reflecting cultural alignments and normative support" (Scott 1995), contextual conformity, and coherent implementation of reputational strategies (Czinkota et al. 2014). In a similar vein, a morally conscious interplay between the approaches to legitimacy proposed by Suchman (1995), namely, strategic legitimacy and institutional legitimacy, discreetly operationalizes Parson's notion of legitimacy.

The strategic approach to legitimacy, which Tilling (2004) refers to as the "organisational level" of legitimacy, is based on the notion that organizations competitively extract legitimacy by conscientiously acting in ways which conform to prevailing social norms, industry charters, and reporting requirements (Smit 2010), in the pursuit of survival. The strategic approach to legitimacy has a managerial undertone, and it is within the control of the organization (Suchman 1995); as such, it is the process through which organizations strategically seek legitimacy (Oliver 1996). Proponents of strategic legitimacy, such as Dowling and Pfeffer (1975) and Ashforth and Gibbs (1990), conceive legitimacy as an operational resource to the organization. However, in the words of Suchman (1995), the outcome of strategic legitimation is usually symbolic. The institutional approach to legitimacy, also known as the macro theory of legitimacy (Tilling 2004), is based on the ability of organizational practices to earn legitimacy by default (DiMaggio and Powell 1983); (Meyer and Rowan 1991); (Meyer and Scott 1992), which, as a consequence, yields a substantial outcome. For example, the use of halo-removed reputational surveys to the measure of CSP can signal institutional legitimacy (Brown and Perry 1994), given that such an approach can reveal stakeholders' perceptions of firms' intrinsic morality (Jones and Wick 1999).

Suchman (1995) proposes the hybridization of the two approaches, since organizations face both strategic and institutional pressures, with particular emphasis on the mindfulness and authenticity of the hybrid. Nevertheless, increasing globalization and associated market turbulence can exacerbate the tendency to gravitate toward acquiring legitimacy strategically. Of paramount importance is grounding organizational identity on mutual trust. Besides, deeply situated forms of legitimation have instrumental capabilities. Legitimacy should therefore not be used as a deliberate strategic tool, given that the instrumentality of legitimacy is consequential.

The socially constructed nature of the legitimation process makes a responsive communicative approach particularly essential for acquiring and/or maintaining legitimacy (Deegan 2002). A further justification for a communicative approach to legitimacy is proposed from a political connotation of corporate citizenship as presented by Matten et al. (2003), on the grounds that the standpoint of the political connotation qualifies the organization to engage in public deliberations, also taking into account that the concept of communication and citizenship is dynamic.

Earlier conceptualizations of corporate citizenship are categorized as the limited and equivalent views of corporate citizenship (Crane and Matten 2008). The limited view is criticized for rationalizing corporate citizenship to social investing (Waddock 2001) given that it has a strategic focus which tends toward corporate philanthropy (Carroll 1991); the equivalent view, as championed by Carroll (1999) and Maignan (2001) coined from Carroll, is criticized for its performance-based connotation of CSR. The authors propose an extended view of corporate citizenship building on the works of Logsdon and Wood (2002) by illuminating the already political role organizations play in the society, being political actors which engage in decision-making on ethically contested issues such as fair trade, global warming, social and political struggles of recognition, as well as redistribution of claims (Crane and Matten 2008).

Corporate citizenship is therefore premised on the key role corporates play in societal governance. Paraphrasing Crane and Matten (2008), corporations are active players in a dynamic landscape of citizenship institutions, as they play a role in determining the configurations of corporate citizenship, which extends beyond the legal status (Isin and Turner 2002). It follows then that corporate responsibilities in the field of citizenship are inherently contestable, hence the need for a communicative approach to legitimacy, which incorporates the dynamism in the configurations of societal governance. In addition, a focused strategy to the identification of specific stakeholder issues (Kleyn et al. 2012) is equally instrumental for sustaining a communicative approach to legitimacy.

Conceptualizing the Corporate Reputation Construct

The corporate reputation scholarship has attracted significant attention across various fields; the contributions of Fombrun and Shanley (1990), Fombrun and Rindova (2000), and Fombrun and van Riel (1997) have been pivotal in marshalling further contributions to the measurement of the construct (Balmer 2009). However, an increasing interest in corporate reputation management, given its saliency in leveraging competitive advantage coupled with globalizing markets, has attracted unprecedented research in corporate reputation measurement approaches (Lee and Roh 2012). This is evidenced by the well-substantiated scales developed to measure the construct (Sarstedt et al. 2013), such as Schwaiger's dimensions of corporate reputation (Schwaiger 2004), the reputation quotient (RQ) (Fombrun et al. 2000), customer-based corporate reputation (CBR) (Walsh et al. 2009), and Helm's formative measure for corporate reputation (Helm et al. 2010).

Corporate reputation can be approached from an evaluative, impressional, or relational perspective (Chun 2005). The evaluative school is premised on the assessment of corporate reputation from a financial value and/or performance viewpoint, while the impressional and relational notions of corporate reputation are based on affective associations made with the organization from the perspectives of a single stakeholder and multiple stakeholder groups, respectively (ibid.). CSR-based approach to corporate reputation in marketing management has been predominantly impressional, although premised on instrumental evaluation of organizational CSR activities, which aims at fostering affinity to and alignment with societal interests and acquiring trust (Park et al. 2014). Studies which stem from the three schools have also been reported in the marketing literature. For example, corporate reputation has been assessed based on financial performance parameters (Stanaland et al. 2011), consumer brand image, equity (Saeidi et al. 2015) and loyalty (He and Lai 2014), third-party market indices (van Riel and Fombrun 2007), and multiple stakeholder perspectives (Helm 2007). The mediating roles of the congruence between consumers' characteristics and those of the corporation also known as the consumer-company identification (C-C identification) (Bhattacharya and Sen 2003) have equally been used to determine the influences of CSR activities on consumers' behavioral outcomes. Corporate reputation has historically been operationalized as a one-dimensional construct approached as either an affective construct (Fombrun and Rindova 2000) or a cognitive construct (Gray and Balmer 1998).

Dimensions of Corporate Reputation

Building on earlier works of Hall (1992) which proposed that corporate reputation consists the knowledge and emotions people conceive of a company, Schwaiger (2004) established that corporate reputation is a two-dimensional attitudinal construct comprising both the affective (sympathy) and cognitive (competence) dimensions, further subdivided into quality, performance, responsibility, and attractiveness. Performance is reported to have negative effects on sympathy, positive influence on competence, and vice versa for responsibility, while both quality and attractiveness positively relate to sympathy and competence, but a stronger positive relationship was found between quality and competence and between attractiveness and sympathy (ibid.). This study is premised on the quality, performance, and responsibility dimensions considering the relatively higher level of familiarity and identification consumers require to assess the attractiveness dimension.

Evaluation of product attractiveness (Sen and Bhattacharya 2001), financial performance (Saeidi et al. 2015), and social responsibility (Becker-Olsen et al. 2006) could be influenced by the congruence between relevant company CSR activities and consumers' CSR-related beliefs, which is also reported to be a self-definitional source (Sen and Bhattacharya 2001). Companies have been criticized for a lack of altruistic motive toward CSR initiatives (Pasolini 2015) on the account that approaches to CSR communication are perceived as targeted at conscientious and strategic legitimation (Suchman 1995), which has aggravated skeptic responses to CSR.

Psychological factors such as consumer values are instrumental determinants of altruistic corporate reputation, for which halo-removed techniques serve a strategic purpose. This notion can be traced back to the seminal contributions of Forsyth (1980) on ethical ideology, a set of values, attitudes, and beliefs which serve as a frame of reference and guide evaluation of ethics and behavior. Consumers with high idealism tend to consider positive CSR images to be good for the society (Forsyth 1980). In line with ethical ideology, people with high relativistic dispositions to CSR are easily convinced and tend to evaluate CSR images based on personal feelings as opposed to standardized principles. The reverse is true for consumers with low relativistic disposition to CSR as their evaluations of CSR images are based on premeditated stimuli. As such, the interplay between CSR images and consumer-company identification for consumers with low relativistic dispositions tends to be stronger (Chang and Chien 2013). Similarly, people with high collectivistic tendencies process information differently to individualistic and conservative consumers, although collectivistic dispositions were not found to significantly influence perceptions of CSR (Pérez and Rodríguez del Bosque 2014).

Conceptualizing the CSR Construct

There have been notable controversies over the application of and motivation for CSR (Okoye 2009). Controversies predominantly stem from CSR's motivation being contingent on sociopolitical frameworks (Dartey-Baah and Amponsah-Tawiah 2011) and stakeholder pressures (Famiyeh et al. 2019). This notion is evident in the obligatory versus relational undertone of prevailing conceptualizations of CSR. The CSR discourse was initiated in the early 1930s by Berle and Means (1932); seminal contribution dates back to the 1950s in the works of Abrams (1951), Management's Responsibilities in a Complex World, and Bowen (1953), Social Responsibilities of the Businessman, which inspired later conceptualizations by McGuire (1963), Davis (1973), and Brown and Dacin

(1997). Bowen (1953) conceptualizes CSR as organizations' obligations to demonstrate its allegiance to the society by pursuing activities which conform to societal values and expectations.

CSR in its antecedent stage emerged as spontaneous responses to social and environmental matters detrimental to the business community. The second era of CSR is characterized by more obligations to ethical conducts and improved commitments to goals, global reporting, and accountability to stakeholders. The third and present era of CSR integrates sustainable development practices into business policies and fosters sustainable businesses that benefit the business, people, and the environment. A UN Global Compact and Accenture survey reveals that 93% of CEOs, globally, were of the opinion that sustainability issues will be critical to the success of business in the future. The figures were higher for Asia Pacific and Africa which stood at 98% and 97%, respectively (Forstater et al. 2010). Underpinning CSR practices from a corporate marketing perspective is the challenge of the strategic positioning of the concept due to widespread shareholder-centric culture as opposed to a multi-stakeholder management culture (Hildebrand et al. 2010), which minimizes the long-term sustainability of CSR and the potential to create shared value across the triple bottom line: people, planet, and profit (Savitz and Weber 2014).

The CSR concept has been conceptualized in many ways, some of which are controversial (Freeman et al. 2010a) and can be skewed toward national priorities. The controversy surrounding the conceptualization of CSR emanated from two main schools of thought: the traditional and the emerging schools (Adeyeye 2012). The traditional school, as propounded by Milton Friedman, maintains that the only form of responsibility a company has toward the society is to maximize profit and prioritize the interest of its shareholders (Friedman 2007). However, proponents of the emerging school of thought, Edward Freeman and William Evan among others, opine that the responsibility of a company goes beyond profit maximization and safeguarding shareholders' interest. This school of thought argues that the concept extends to protecting the interests of its shareholders and stakeholders and promoting social and ecological sustainability, considering the impact of business operations on the environment (Mukusha 2012).

The emerging school of thought has gained widespread popularity over the past decade due to globalization and its effect on the move toward standardizing business ethics. The concept of CSR has therefore been elaborated to account for changing priorities in societies. Holistically, CSR is concerned with the entire relationship between global corporations, government, and the general public. Precisely, CSR centers on the relationship between an organization and its stakeholders (Crowther and Aras 2008) and comprises four fundamental components such as economic, legal, ethical, and philanthropic responsibilities (Carroll and Buchholtz 2012). There are a number of generally acceptable principles associated with CSR in today's modern business landscape, one of which highlights that CSR initiatives reflect innate organizational ethical conducts. CSR advocates that organizations adopt an organizational culture that treats the environment with dignity and adheres to strict corporate governance practices. Such culture is evidenced by initiatives that promote respect for civil and human rights, safety of lives and property, careful selection of supply chain, anti-corrupt practices, and community development.

One of the popular frameworks for implementing CSR and sustainable development in the marketing and organizational study literature is Carroll's (1991) CSR pyramid. Carroll's CSR pyramid is underpinned by philanthropic, ethical, legal, and economic dimensions of CSR and predominantly referred to as a performance-based connotation of CSR. Crane and Matten (2008) categorized Carroll's typology of CSR under the equivalent view and later conceptualizations of CSR championed by Waddock (2001) as the limited view. While Waddock's (2001) work was considered an attempt at reducing corporate citizenship to social investing, Crane and Matten (2008) offered a notion of corporate citizenship which is premised on the key role corporations play in societal governance, building on the works of Logsdon and Wood (2002).

Paraphrasing Crane and Matten (2008), corporations are active players in a dynamic landscape of citizenship institutions, as they play a role in determining the configurations of corporate citizenship, which extends beyond the legal status (Isin and Turner 2002). While this notion of CSR is pivotal for amplifying social leadership, Carroll offers a framework which explicates how expectations of CSR can intrinsically signal and be influenced by organizational activities in practice. To understand the mechanisms of organizational activities such as CSR and its potential to drive sustainable development, there is need to assess institutional embeddedness (Whittington 2010) in relation to stakeholder expectations.

The four-phased appraisal of CSR, viz., economic, legal, ethical, and philanthropic responsibilities, first appeared in the work of Carroll (1979) and was thereafter operationalized as CSR expectations scale (Aupperle et al. 1985), which (Carroll 1991) developed into a pyramid. Carroll's CSR pyramid demonstrates the efficacy and centrality of the economic dimension, being the foundation upon which the legal, ethical, and philanthropic dimensions are built. Taken together, the pyramid showcases how profitability, adherence to legal requirements and ethical codes, as well as discretionary responsibilities are the main channels through which firms show allegiance to the society (Carroll 1991).

Carroll's operational definition offers a holistic framework for measuring stakeholder expectations of CSR (Carroll 1991), although later conceptualizations of CSR emphasized the contextual undertone of the concept, its root in socially constructed standards, and the implications of these for business practitioners and stakeholder engagement (Dahlsrud 2008). Marketing management scholars such as Maignan (2001) and Podnar and Golob (2007) have operationalized Carroll's CSR pyramid in relation to consumers' expectations and appraisal of corporate behavior in the context of US, French, and German consumers as well as Slovene consumers, respectively. While Carroll's notion of CSR has also been replicated in countries such as Malaysia (Rahim et al. 2011) and Korea (Han 2015), prevailing claims of Carroll's CSR pyramid in Africa, following Visser (2006) and Dartey-Baah and Amponsah-Tawiah (2011), are predominantly conceptual, with the exception of Lindgreen et al. (2009) and Fadun (2014) from a stakeholder and organizational perspective, respectively.

Lindgreen et al. (2009) found that organizations in Botswana and Malawi did not deviate from Carroll's (1991) CSR pyramid, in a study based on a sample of 84 companies across both countries. Consumers were also reported to rank economic, legal, and ethical responsibilities higher than philanthropic responsibilities in the Nigerian context (Fadun 2014). A popular conceptual study proposed that Carroll's CSR pyramid be reordered as economic, philanthropic, legal, and ethical responsibilities in Africa (Visser 2006). Nevertheless, Dartey-Baah and Amponsah-Tawiah (2011) reckon that such reordering would be unfounded given the role of underlying African cultural values of sharing and communal harmony (Ubuntu) on behavior. While acknowledging Visser's proposal, it is of particular importance how expectations of CSR can showcase consumers' situated notion of firm's morality.

Philanthropic CSR

Philanthropic CSR, as conceived by Carroll (1991), is largely discretionary in nature and often given the least priority as it is placed on the last level of the CSR pyramid (Matten and Crane 2005). Philanthropic responsibilities comprise CSR activities which promote societal well-being. These activities include corporate charitable support/giving and cause-related marketing initiatives (Morris et al. 2013). Corporate philanthropy means different things to different people on the account that culture (Maignan 2001) and other country-specific factors such as the antecedents of the political and economic structures (Rahim et al. 2011) determine its perceptions and expectations. Consumers often associate with socially responsible companies and exhibit positive attitudes toward them (Mohr et al. 2001). Espoused corporate philanthropic activities can therefore enhance reputation and image. Although philanthropic CSR is normatively desirable, consumers have historically ranked the dimension low. For example, Maignan (2001) and Podnar and Golob (2007) report that philanthropic CSR was ranked the third most important dimension. Conversely, Rahim et al. (2011) found that philanthropic CSR was ranked the second most important dimension. Albeit, corporate philanthropy, as opposed to customer-centric community volunteering initiatives, was perceived to significantly influence attitudinal and behavioral outcomes toward brand image (Hinson and Ndhlovu 2011). These findings provide evidence which suggest the potential influence of contextualized factors on consumers' reactions to philanthropic CSR.

Ethical CSR

Ethical CSR embodies societal standards, norms, and expectations which extend beyond codified law (Carroll 1991). Ethical responsibilities can be likened to what DiMaggio and Powell (1991) refer to as the "taken-for-granted societal frameworks" which stipulate what society conceives as fair, just, and appropriate corporate behavior. The ethical dimension of CSR exemplifies the social embeddedness of CSR as it largely relies on socially constructed standards which define appropriate corporate behavior (Dartey-Baah and Amponsah-Tawiah 2011). Ethical CSR has predominantly received less priority, which could be due in part to the subjectivity of the concept. For example, the ethical and philanthropic dimensions were merged to form one dimension: ethical-philanthropic CSR due to the nonperformance of the two dimensions in a study conducted among Slovene consumers (Podnar and Golob 2007). The authors justify the merger of the dimensions given that both dimensions relate to societal obligations which extend beyond legal requirements (Bloom and Gundlach 2001). Rahim et al. (2011) found that the preference of Malaysian consumers for ethical CSR is consistent with the CSR pyramid proposed by Carroll (1991), on the account that the dimension was ranked the third most important. Conversely, Maignan (2001) found that ethical CSR was ranked the second most important dimension among French and US consumers, with the exception of German consumers who ranked both legal and ethical dimensions as the most important. From an African corporate governance perspective, Visser (2006) proposes that the ethical dimension may be the least important. Since ethical CSR is largely uncodified and socially constructed (Carroll 1991), it follows that historical and sociopolitical frameworks could have patterned effects on consumers' expectations of ethical CSR.

Legal CSR

Societal expectations, norms, and values all serve as a framework which informs the federal, state, and local government laws and regulations that set the rules under which business must operate. Legal responsibilities predominantly relate to societal expectations of business in meeting its economic duties within legal requirements (Carroll 1999). Consumers have been reported to have a high preference for legal CSR. This notion is supported by Podnar and Golob (2007) who found that Slovene consumers ranked the legal CSR higher than the other CSR dimensions. German and French consumers in another study also perceived the legal dimension of CSR as the most important (Maignan 2001). The tenets of predominant CSR reporting standards and industry chapters would equally play a role in the uptake and application of legal CSR.

Economic CSR

Economic CSR is premised on the maximization shareholder value and profit (Maignan and Ferrell 2004) and hence the raison d'être of business, given its accorded priority in the CSR pyramid (Carroll 1991). The fulfilment of economic CSR is paramount not only for survival of business but also for the fulfilment of the other CSR responsibilities. There is no consensus on consumers' preference for economic CSR. Maignan (2001) established that consumers consider economic CSR as the least important CSR dimension, with the exception of US consumers. This notion is supported by Podnar and Golob (2007) who claim that the economic dimension is perceived as the least important among Slovene customers. A similar finding was reported in Malaysia where consumers accorded the highest priority to the economic dimension (Rahim et al. 2011). Although Visser (2006) proposes the economic dimension to be the most important dimension, this proposal is not backed up by empirical evidence. In addition, the study was conceptualized predominantly from a corporate governance perspective. More so, Turker (2008) conceives the economic CSR as mandatory and hence not an aspirational dimension of CSR for external stakeholders.

A Halo-Removed Framework for CSR and Corporate Reputation

Marketing management literature has historically been associated with meeting and exceeding stakeholder expectations (Sweeney 1972) and, in particular, the consumer stakeholder (He and Lai 2014), especially from a CSR viewpoint (Maignan et al. 2005). Since it has been established that CSR is a socially constructed concept (Dartey-Baah and Amponsah-Tawiah 2011), it follows that consumers' expectations of CSR are contingent on the social context. In line with the conceptual framing of this study, a stakeholder-contingent notion of legitimacy and the extended notion of the C-C identification are equally socially constructed. The framework of this study therefore offers a tool for predicting the extent to which congruence between consumers' expectations of CSR and firms' socially responsible behaviour can evaluate firms' intrinsic morality, as explicated by the corporate reputation construct.

The framework was applied in the context of a Financial Times Stock Exchange (FTSE)/Johannesburg Stock Exchange (JSE) responsible investment index listed company, based on a survey of 291 consumers recruited across 5 shopping malls in South Africa, in line with standardized ethical research practices. A 24-item survey instrument was adapted from the standardized scale and literature on Carroll's four dimensions of CSR expectations and Schwaiger's three dimensions of corporate reputation, which was aimed at investigating the predictive outcomes of CSR expectations on the corporate reputation. Responses provided were based on consumers' familiarity and identification with the company, which were analyzed using path analysis in structural equation modelling (SEM). Composite reliability and Cronbach's alpha were above 0.7, to indicate that all factors have good reliability (Bagozzi and Yi 2012). The model validity demonstrates the consistency of the measuring instrument to its objectives. This was measured by the estimate of convergent validity and discriminant validity (Raykov 2011). Convergent validity was assessed using three tests, namely, composite reliability of constructs, reliability of questions, and variance extracted by constructs. Convergent validity assesses the extent to which items of a specific factor represent the same factor and is measured using a standardized factor loading, which should be above 0.5 (Fornell and Larcker 1981).

Fifty-seven percent of respondents were males, while 43% were females. Thirty-seven percent of the sample population were aged between 18 and 24 years, with 30%, 14%, 12%, 4%, and 3% being between the ages of 25–34, 35–44, 45–54, 55–64, and 65 years and above, respectively. Sixty percent of respondents were Africans; 7%, 6%, and 27% were Indians, Whites, and mixed race, respectively. The results as shown in Fig. 1 reveal that CSR expectations have a significant influence on the company's corporate reputation. The weakest link was found between legal CSR and the performance dimension of corporate reputation ($\beta = 0.03$, $p = 0.31$) which makes the link the least unsupported on the nomological net for the company. The strongest link was found between philanthropic CSR and the performance dimension of corporate reputation ($\beta = 0.33$) with a p value of less than 0.01 which makes the link the most supported. Results also show that the paths between ethical CSR ($\beta = 0.22$; $p < 0.01$) to quality, ethical CSR ($\beta = 0.23$;

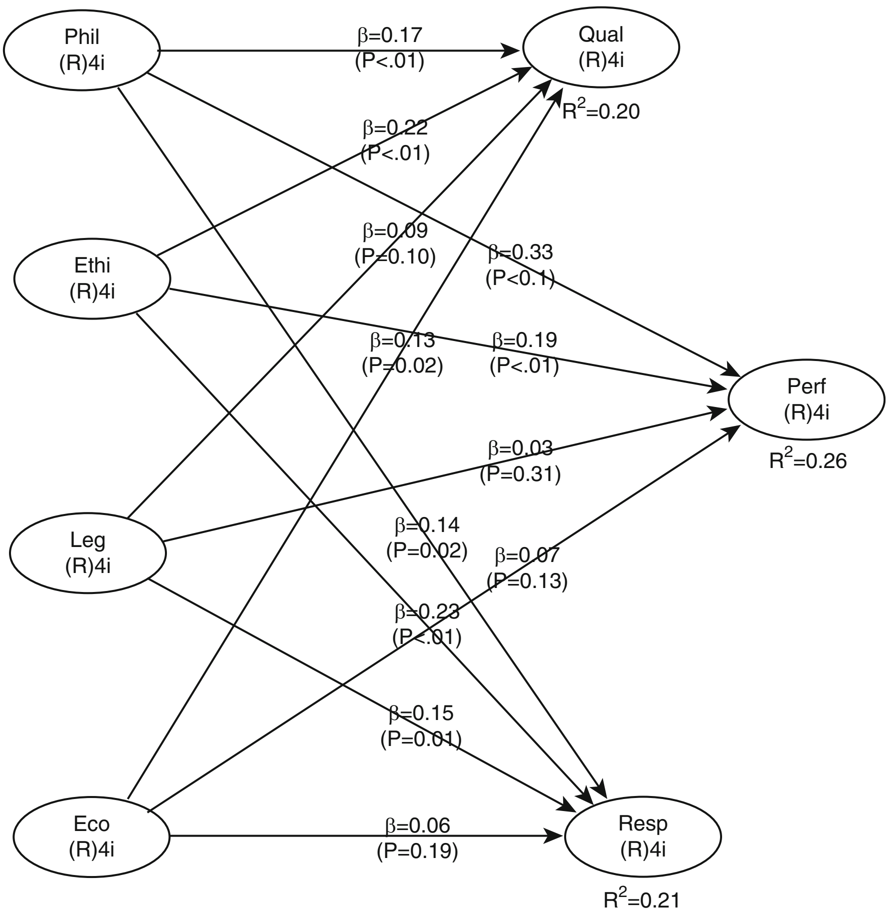

Fig. 1 A halo-removed framework for CSR and corporate reputation

$p < 0.01$) to responsibility, ethical CSR ($\beta = 0.19$; $p < 0.01$) to performance, and philanthropic CSR ($\beta = 0.17$; $p < 0.01$) to quality yielded significant contributions to the model. It can be inferred that a total number of five paths yielded positive contributions, while seven paths yielded negative contributions to the model. The result reveals that the fulfilment of philanthropic, ethical, and economic CSR expectations has the strongest influence and predictive relevance on the company's corporate reputation. The positive explanatory power of R^2 for (quality = 0.20), (performance 0.26), and (responsibility = 0.21) reveals the strength of the variance explained for the model, which further demonstrates the extent to which the exogenous constructs (philanthropic, ethical, legal, and economic CSR) have predictive relevance on the endogenous constructs (quality, performance, and responsibility dimensions of corporate reputation).

Findings reveal that philanthropic CSR had the most significant predictive outcome on the performance dimension of the company's reputation. This finding further establishes that the fulfilment of consumers' philanthropic expectations is associated with consumers' evaluation of financial performance. It can therefore be inferred that consumers' perceptions of corporate philanthropy are associated with financial stability, which is not unfounded following the proposition that economic prosperity is a catalyst for social responsibility (Carroll 2016).

Ethical CSR had the most significant predictive outcome on the social responsibility dimension of corporate reputation, showing that the fulfilment of consumers' expectations of ethical corporate behavior positively enhances perceptions of the company's socially responsible behavior. Conversely, results also show that legal CSR had the weakest predictive outcome on the performance dimension of corporate reputation. The predominance of the company's reputation for financial performance is also revealed in the highest explanatory power yielded for the dimension. The high priority given to legal CSR in a developing country such as South Africa (Dartey-Baah and Amponsah-Tawiah 2011) suggests that the weak predictive outcome of legal CSR on the performance dimension of the company's reputation could be an indication of consumers' skeptical disposition toward the company's financial performance.

Discussion

Stereotypic CSR engagements which are aimed at building corporate reputation are a fallacy. Consumer trust is pivotal for enhancing institutional legitimacy on the account that prevailing strategic legitimacy is socially coerced. The legitimacy of CSR is therefore contingent on its ability to demonstrate goodwill. Consumers' perceptions of financial viability could be enhanced by engaging in philanthropic CSR. The ethicality of business practices could also result in favorable perceptions of product quality and social responsibility. The adaptability of business practices to prevailing legal frameworks will further enhance consumers' perceptions of companies' reputation for social responsibility.

Ethics are uncodified and based on prevailing institutional and cultural frameworks, whereas legal frameworks are prescriptive. The predominance of the ethical and legal notions of CSR in this study showcases that companies should engage in CSR based on moral conscience as the ethical-legal divide cannot be leveraged with a stereotypical CSR approach. While a tick-box approach to CSR could appease political and institutional pressures in the short term, such an approach does not demonstrate good corporate citizenship and governance. A tick-box approach to CSR has social consequences and undermines authenticity. In addition, while such an approach could portray adherence to legal frameworks, it may fall short of acceptable ethical practices on the account that ethics are evolving and are socially constructed. It therefore takes a morally conscious corporate citizen to interpret implicit socially shared values.

The longevity of organizations which adopt a passive CSR business model is therefore questionable given increasing stakeholder expectations of CSR (KPMG 2013). While increasingly socially oriented markets and global regulations such as Global Reporting Initiative (GRI), International Organization for Standardization (ISO), and the Global Compact (GC) are gradually converging organizational norms and values (White 2008), innovative and dynamic entrenchment of prevailing CSR ideologies into business models will be key indicators of corporate sustainability in the future (Carroll 2015). Entrenched CSR corporate identity has to be sufficiently tangible in order to meet and exceed stakeholder expectations of CSR (Kleyn et al. 2012). As noted by Goutzamani (2007), what organizational insiders perceive as their core identity usually varies significantly with its external overall evaluation, which creates a divide between internal and external perceptions of the organization.

Similarly, consumers' expectations have historically been proposed as antecedents of trust (Barber 1983) on the account that trust is the result of fulfilled expectations. McKnight et al. (2002) reiterate that trust is a consequence of a strong belief that the trustee is reliable, honest, and benevolent. Hosmer (1995) offers a conceptualization of trust which overlaps with the legitimacy of CSR claims. Trust is the trustee's fulfilment of expectations which are grounded on ethically justifiable behavior, morally conscious decisions, and practices based on ethical principles of analysis between social actors who engage on the basis of an economic exchange (ibid.).

From a consumer perspective, trust is conceived as a strong belief that an organization will act in ways consistent with expectations, expertise, integrity, and reputation (Park et al. 2014). The notion of reputation which maintains that reputation is an amorphous concept which an organization cannot influence (Argenti and Druckenmiller 2004) resonates with the ideology of cognitive legitimacy, which is pivotal for gaining institutional legitimacy (Suchman 1995). It is therefore apparent that the predictive power of consumers' CSR expectations on corporate reputation can serve as a platform for assessing institutional legitimacy. In other words, an empirical validation of the propensity of consumers' CSR expectations to predict corporate reputation as shown in Fig. 1 can open up new insights for deepening our understanding of the role of trust in the evaluation of business ethics and legitimacy.

Conclusion

The commentaries presented in this chapter have established that there is need for a new common understanding of the notion of embedded CSR interests. The conceptualization of morality is determined by the capacity of social forces at work to define the parameters of corporate governance. The core legitimacy issues this chapter addresses are shaped by the antecedents of sociopolitical frameworks. The instrumental use of CSR distracts attention from the real issues that must be addressed. There is need for wisdom to resist this growing trend, especially when it attacks social structures such as ethics and legitimacy.

The ability to understand the role of consumer psychology on CSR-related consumer behavioral outcomes has unique implications for institutional legitimacy. The divide between the ideologies espoused by companies and stakeholders can only be bridged by earning stakeholder trust. In other words, morally conscious organizational behavior toward CSR enhances stakeholder trust on the account that the latter inadvertently leverages institutional legitimacy. Espoused CSR practices are largely a reflection of the moral consciousness of management, which is passed down through corporate values, vision, and mission and reinforced by an inside-out approach to CSR communication.

Emerging trends in literature reveal that prevailing approaches to CSR are underpinned by what can be categorized as a tick-box or compliance-based approach. While such an approach may appease regulatory pressures to gain strategic legitimacy in the short term, its sustainability is questionable given the inadaptability of business models to proliferating global and industry charters and stakeholder expectations. CSR practices grounded on moral consciousness can therefore gravitate toward institutional legitimacy. In particular, the understanding of contextualized and/or ideal CSR practices is pivotal for legitimation. While the notion of an ideal situation is subjective and largely determined by organizational antecedents, institutional and cultural frameworks, contextualized ideologies, and expectations of CSR could serve as a guide for linking strategy to legitimate CSR outcomes.

Extant literature has revealed that the diversity and instrumentality of CSR-related consumer behavior are best understood from a consumer psychology perspective. Country-specific factors and cultural diversity are predominantly responsible for the lack of consensus on the mediating and moderating effects of CSR on consumer behavioral outcomes. These factors include preference for specific CSR domains, loyalty to socially responsible companies, and purchase intentions. In spite of this, emerging trends reveal that antecedents such as awareness of CSR and perceived authenticity, which are driven by consumer values, serve as factors predicting consumer behavioral outcomes. In addition, current thinking in stakeholder evaluation of corporate reputation gravitates toward a hybrid of affective, behavioral, and cognitive connotation of stakeholder behavior. It cannot be emphasized enough that stakeholder trust will play a crucial role in the legitimation of corporate citizenship practices, which transcend mere ad hoc manipulation of CSR for reputational outcomes.

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