

Researches in Corporate Social Responsibility: A Review of Shifting Focus, Paradigms, and Methodologies

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ABSTRACT. Owing to the growing academic and practitioner's interest in the field of Corporate Social Responsibility, there is a need to do a comprehensive assessment and synthesis of research activities. This article addresses this need and examines the academic literature on Corporate Social Responsibility and Performance using a paradigmatic and methodological lens. The objective of this article is fourfold. First, it examines the status of CSR research from its beginning especially after 1970 to year 2008 in leading academic journals and reports to assess the focus areas of research on CSR so far. Second, it analyzes the research paradigms adopted in these research articles using the Operations Research Paradigm framework. Third, it compares and contrasts various kinds of research articles, methodologies, and research designs used in various researches in literature. Finally, it uncovers the implications of this study and directions for future research.

KEY WORDS: corporate social responsibility (CSR), corporate social performance, methodological review, literature review, research paradigms, paradigm shifts

JEL CLASSIFICATION: M14, N01

Introduction

Corporate social responsibility (CSR) has variously been described as a “motherhood issue” (Ryan, 2002, p. 302), “the hot business issue of the noughties” (Blyth, 2005, p. 30), and “the talk of the town in corporate circles” (Mees and Bonham, 2004, p. 11). While the term CSR may appear to be relatively new to the corporate world, the literature reveals that the evolution of the concept itself has taken place over several decades. Researchers have argued that the genesis of CSR was in the 1930s

with the arguments of E. Merrick Dodd over the role of managers (Post, 2003; Turner, 2006). Dodd contended that in addition to the economic responsibilities toward shareholders, managers had social responsibilities to society because the modern large firm is “permitted and encouraged by the law primarily because it is of service to the community rather than because it is a source of profit to its owners” (Dodd, 1932, p. 1149). In 1953, Bowen conceptualized CSR as a social obligation – “the obligation to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society” (Bowen in Maignan and Ferrell, 2004, p. 4). Carroll has described Bowen as the modern “Father of Corporate Social Responsibility” and believed that study by him marked the beginning of the modern period of literature on CSR (Carroll, 1999, p. 270). Bowen has taken a broad approach to business responsibilities, which includes responsiveness, stewardship, social audit, corporate citizenship and rudimentary stakeholder theory (Windsor, 2001, p. 230). The fact is that the terminologies used for explaining the term CSR itself has changed since inception. It also suggests that the meaning ascribed to concept CSR will continue to evolve in tune with business, political and social developments in the light of ongoing globalization and developments in the field of mass communication. The impact of globalization and mass communication also means that definitions will reflect local situations; they will also be strongly influenced by global trends and changes in international law.

In this article, we investigate the state of corporate social responsibility (CSR) research. CSR is addressed by various disciplines; hence we have used

multiple research literature sources for our analysis. But at the same time we have given special emphasis to business management literature as CSR has become an increasingly salient feature of business and its environment, to which managers are expected to respond, it has acquired status within management education and research (Pfeffer and Fong, 2004; Starkey et al., 2004). Egri and Ralston (2008) has reviewed literature on corporate responsibility (CR) researches in international management journals during the past decade and identified 321 articles of interest. They categorized these articles into four major CR themes: corporate social responsibility, environmental responsibility, ethics, and governance. On the other hand, Lockett et al. (2006) focused only on wider meaning of theme CSR and examined the focus, nature, changing salience of CSR Knowledge and the academic influences on it by analyzing researches published from 1992 to 2002 in management literature. In order to address the question of *focus* they categorized the CSR literature into four groups according to the dominant CSR theme of the articles: social responsibility; environmental responsibility; business ethics; and stakeholders' management.

In contrast to Egri and Ralston (2008) and Lockett et al. (2006), we have considered only researches focuses on business social responsibility with predominance toward society aspects. We have made an in-depth analysis of changes that have happened in CSR definitions, models, practices adopted by business houses, reasons for adoption of such practices and other related developments related to measurement and reporting of CSR in CSR literature. The categorization of focus of CSR research has been done on the basis of dominant CSR theme reflected in keywords, in titles, abstracts, analysis and conclusions of the selected articles with help of thematic content analysis. This analysis helps to uncover the past, present and future trust areas of researches in the field of CSR. To support our analysis we have further carried out a methodological and paradigmatic shift examination of literature. Hence, this study makes a contribution to the philosophical and methodological foundations of research in CSR.

The objective of this article is fourfold. First, it examines the trust areas of CSR research from its beginning especially after 1970 to year 2008 in

leading academic journals and reports. This has been done by categorizing the changes came in focus areas of CSR research in terms of changing meanings, definitions, models, practices, measurement and reporting of CSR. Second, it analyzes the research paradigms adopted in these research articles using the operations research paradigm framework of Meredith et al. (1989). Third, it compares and contrasts various kinds of research articles, methodologies, and research designs used in various researches in literature. Finally, it uncovers the implications of this study and directions for future research.

The article is organized as follows: In the next section, the methodology used and the various parameters on which literature is being reviewed have been explained. In “**Results**” section, collected data has been presented in tabular and graphical forms and analyzed. This is followed in “**Conclusions and discussion**” section by a discussion of the results with special reference to nature of research and areas of focus which have been identified after literature research. The article ends with implications of the study, directions of future research, and contributions.

Research method

The research method for this study has been discussed in the two sub sections viz.; literature collection methodology and research parameters used for reviewing the selected literature.

A. Literature collection methodology

The literature search has based on “citation pearl growing” method (Hartley, 1990 in Dolan et al., 2004). Citation pearl growing method is a search strategy suitable for methodological and literature reviews, where the more conventional keyword based search strategies may result in a very large number of irrelevant references. A set of core references need to be identified as the “initial” references, and based on these the first wave of searches looks for articles where this core literature has been cited. The next wave looks for articles where those identified and included from the first wave have been cited, and so on, until no further articles are

identified. This was undertaken using the citation search facility of the ABI/INFORM, EBSCO's Business sources Premier, JSTOR, and Emerald citation indexes and through reference list searching. These databases cover the science, social sciences (including economics) and arts and humanities literature. The search was restricted to articles in the English language, year 2008 or earlier.

First, 21 relevant "initial" references were identified from a review of Lockett et al. (2006) and from the authors' own collection which was collected for the purpose of understanding meaning of CSR for an earlier research. On the basis of initial references after various rounds of searches a total of 2305 additional references have been generated. During this search any article title that either allows inferences to be drawn about responsible business, ethical business, ethical practice, social affairs, social value, philanthropy activities, philanthropic study, corporate social responsibility, good governance, stakeholder welfare, community development, community welfare, environmental safety, environmental concerns, triple bottom line approach, sustainable development, sustainable growth, social welfare practices in business and corporate social performance (CSP) or discusses these issues theoretically/empirically was eligible for inclusion.

From the generated references, selection of articles has been done with help of multistage thematic content analysis. Articles having dominant CSR theme with predominance toward societal aspects reflected in keywords, in titles and abstracts has been selected for final review. Out of above generated references a total of 278 references have been selected on the basis of the relevancy of the abstract, considering the dominant methodological nature of the review, theoretical issue which is having great importance in CSR literature like paradigm shift in definition or suggesting some new model has been selected. In the third stage, 83 articles whose full text article was not available on any of the above said databases have been excluded from list of articles to be reviewed. Another 79 articles has been excluded as they were either editorials, transcribed speeches, comments, book reviews, published in more than one place and insubstantial articles (four pages or less).

Finally, from the remaining list, 80 articles which are having a CSR theme with predominance toward

societal aspects have been selected for the final review. Out of these 80 articles, 40 articles were empirical articles, seven were case study, 18 were review articles, four were methodological articles, and 11 were theoretical articles.

For the purpose of this research, the focus was on mainstream publications that would reflect progress in the field of CSR over last five decades, i.e., from year the concept CSR appears in discussions to year 2008. On the basis of above explained methodology studies from following academic journals, reports and publications have been included in this article (Table I).

Maximum 18 articles and six articles were reviewed from leading American Management Journal "Academy of Management Journal" and "The Academy of Management Journal Review" respectively. 12 Articles were from Journal of Business Ethics, five articles were from Development in practices Journal.

B. Research parameters for review

In order to analyze the question of *focus, nature and salience* of the CSR literature we have used three categorical tools, i.e., (i) methodological review, (ii) paradigmatic shift review, and (iii) relational analysis. For the purpose of methodological review (Yadav and Gupta, 2008) nature and types of articles; research design and approach; nature of research design; sources and nature of data; data testing and data analysis techniques etc. of the selected articles have been studied. For the purpose of paradigmatic shift analysis, the operations research paradigm framework (Meredith et al., 1989), i.e., a two-dimensional format to analyze the research paradigms has been used. Whereas, for the purpose of relational analysis relations between/among concepts within the content has been analyzed with the help of mental models. The details of these have been discussed in following three subsections:

(i) Parameters for methodological review

The analysis of research methodology used in the identified journal articles focuses on the following areas: nature (Oliver, 2008) and types (APA, 2001) of articles; research design and approach; nature of research design; sources and nature of data; data testing and data analysis techniques.

TABLE I
Journal representation

| Publisher | Name of Journal/Publication | No. of papers | |
|--|--|-----------------------------------|---|
| Academy of Management | Academy of Management Journal | 18 | |
| | Academy of Management Journal Review | 6 | |
| Springer | Journal of Business Ethics | 12 | |
| Emerald Group | Management of Environmental Quality: An International Journal | 1 | |
| | Management Decision | 1 | |
| | Corporate Governance | 2 | |
| | Accounting Auditing & Accountability Journal | 1 | |
| | Journal of Communication Management | 1 | |
| | Measuring Business Excellence | 2 | |
| | Managerial Law | 2 | |
| | International Journal of Contemporary Hospitality Management | 1 | |
| | Sage Publication | Business and Society | 1 |
| | Wiley InterScience | Managerial and Decision Economics | 1 |
| | | Strategic Management Journal | 1 |
| Corporate Social Responsibility and Environmental Management | | 1 | |
| Journal of Management Studies | | 1 | |
| Business and Society Review | | 2 | |
| Philosophy Documentation Center | Business Ethics Quarterly | 1 | |
| Haas School of Business | California Management Review | 3 | |
| Taylor & Francis Journals: Routledge | Development in Practice | 5 | |
| WIT Press | Environmental Economics and Investment Assessment | 1 | |
| | Journal of Accountancy | 1 | |
| American Institute of Certified Public Accountants | | | |
| Elsevier | Journal of Business Research | 1 | |
| | Journal of International Management | 1 | |
| | Technology in Society: An International Journal | 1 | |
| | Journal of Consumer Psychology | 1 | |
| Association for Evolutionary Economics (AFEE) | Journal of Economic Issues | 1 | |
| Palgrave Macmillan | Journal of International Business Studies | 1 | |
| American Marketing Association | The Journal of Marketing | 1 | |
| | Journal of Marketing Research | 1 | |
| | Journal of Quality and Technology Management | 1 | |
| Institute of Technology and Management University of the Punjab, Pakistan(ref.) | | | |
| US Chamber of Commerce | Nation's Business | 1 | |
| Judge Institute of Management, Cambridge University, UK | Working Paper | 1 | |
| IFC, The World Bank | Research Report | 1 | |
| TERI University | National Research Report | 1 | |
| GSB, Curtin University of Technology, Australia | Working Paper Series | 1 | |
| ICCSR, University of Nottingham Series | Research Paper Series | 1 | |
| Total | | 80 | |

Nature and types of articles. The Publication Manual of the American Psychological Association (APA, 5th ed., 2001, p. 7) characterized research publications into following five categories: First, *Empirical Article* involves usually contain some statistics and/or a survey or measurement instrument of some sort. In this the author's reports on a study, research project, or experiment in four headings: Introduction, Methodology, Results, and Discussion. Second, *Literature review* is an article that provides an overview, summary and/or review of the professional literature on a particular topic. A literature review involves "identifying pertinent ideas and abstracting them in a systematic fashion" (Salomone, 1993, p. 73). Third, *Conceptual article* usually begins with a literature review then integrates and synthesizes available knowledge into a new theory, application or paradigm on a specified topic or area of inquiry (Salomone, 1993). Fourth, *Methodological articles* are articles in which new methodological approaches, modification of existing methods, and discussions of quantitative and data analytic approaches are presented to the community of researchers. Last, *Case Studies* are the articles in which the author describes case material obtained while working with an individual or organization to illustrate a problem, to indicate a means for solving a problem, or to shed light on needed research or theoretical matters.

From researcher point of view, Oliver (2008) has identified seven types of research articles, on the basis of research outcome and contribution to literature, has been listed: first, *Argumentative articles*, present two sides of a controversial issue in one article. Second, *Analytic articles*, include information from a range of sources but the focus of this type of research article is in analyzing the different viewpoints represented from a factual rather than opinionated standpoint. Third, *Definition articles* include facts from a variety of sources, but the information is left unanalyzed and contains only actual facts found in another's research article findings. Fourth, *Compare and contrast articles* are often used to compare two different theoretical viewpoints; in philosophy to compare the thoughts of two philosophical frameworks. Fifth, *Cause and effect articles* trace the probable or expected results from a particular action or policy in a logical progression. Sixth, *Reports* include a summary of the situation to date; an identification of the main issue or concern; a breakdown of the elements of this main issue and then

recommendations on how to address the issue based on research on the topic. Last, *Interpretive articles* are based on an established theoretical framework and has used supporting data to back up the hypothesis statement and findings of the article.

In this article for methodological analysis both publisher and researcher point of view has been considered with help of a bivariate chart.

Research design and approach. Research design is a blueprint that acts like a guide in collecting and analyzing data (Churchill, 1999). All three basic kinds of research designs, i.e., exploratory research design, descriptive research design and causal research design has been analyzed in reviewed papers. Under these research designs, the researchers usually employ qualitative and quantitative research approaches. The criterion for categorizing a study as quantitative or qualitative in this article is based on whether a study has used quantitative research methods, i.e., collected *numerical data* (data in the form of numbers) and analyzing it using statistical methods or qualitative research methods, i.e., collected *qualitative data* (data in the form of text, images, sounds, etc.) drawn from observations, interviews, and documentary evidence, and analyzing it using qualitative data analysis methods (Moody, 2002; Myers, online). Certainly, there are possibilities that certain research could use both quantitative and qualitative methods in different stages of the study. On such occasions, they are categorized as a *mixed research method* (Yadav and Gupta, 2008).

Nature of research design. Adapting the research design categorizations from Orlikowski and Baroudi (1991) and Chen and Hirschheim (2004), the following research design categorizations were identified:

- *Secondary Research* that requires the researcher to mine existing data sources.
- *Survey* research articles involving data collection via questionnaires.
- *Focus Group* articles involving discussions in groups to explore specific set of issues to generate data.
- *Case Study* research articles that are involved with a single site or a few sites over a certain period of time concerning in-depth study of a phenomenon (Yin, 1994).

- *Experiment* studies that take place within a designed, controlled environment and usually involve special treatment of different groups to contrast the precise relationships among variables (Galliers, 1991).
- *Action Research* in which the researchers are an integral part of the phenomenon under study. The researchers' input often influences the outcomes of the phenomenon, and their role could change from the researcher to that of a subject (Galliers, 1991).
- *Others* – articles that are practitioner-oriented (systems or tools development), non-empirical pieces, or descriptive/argumentative: argumentative as noted in Galliers' (1991) classification.

Sources and nature of data. The sources of data involve collecting data from *primary* data sources or *secondary* data sources. The articles involving both have been categorized under the *mixed source* category. Further, the collected data in the selected articles have characteristics of both categories, i.e., longitudinal and cross-sectional data. The definition of the longitudinal data study in this study is similar to that of Chen and Hirschheim (2004): a research that evolves over an uninterrupted period of time and focuses on process. Cross-sectional study, on the other hand, is the research study that collects data through one snapshot at a particular point of time (Orlikowski and Baroudi, 1991).

Data testing. Our knowledge of reality involves sequence of trials and errors. The development of science can be seen as a sequence of revisions of hypothetical statements (Sachan and Datta, 2005). Statistical testing of the validity of a specific statement of prediction is called *hypothesis testing*. It has been checked in the reviewed articles whether the study involves explicit formulation and testing of research hypotheses. Further, the degree to which a test is consistent and stable in measuring what it is intended to measure is tested with help of *reliability testing* which has also been checked in reviewed articles. *Validity Test* refers to the degree to which the test actually measures what it claims to measure. Application of validity test in the reviewed articles has also been appraised.

Data analysis techniques. Data analysis techniques help researchers in summarizing data; understanding the effect of variable(s) on the variable(s) under study;

minimizing confounding effects inherent in data, such as questionnaire data; and assessing alternative future scenarios. Major techniques used for data analysis are descriptive analysis, regression, content analysis, financial ratio analysis, financial modeling, causal mapping techniques, factor analysis, correlation, cluster analysis, conjoint analysis, path analysis, Logit model, and structural equation modeling.

(ii) *Paradigmatic shift review*

For the purpose of paradigmatic shift analysis, we have used the operations research paradigm framework adapted from Meredith et al. (1989) shown in Table II. This framework has been used by various researchers in the operations management area (like Meredith et al., 1989; Sachan and Datta, 2005) and Information systems area (like Yadav and Gupta, 2008). This framework serves as a comprehensive analytic tool in a two-dimensional format to analyze the research paradigms. Meredith et al. (1989) suggested that this framework can be extended to the other fields of research too. Here, it may be useful to mention that a paradigmatic perspective goes beyond the dichotomous classifications of research methods and techniques. Such a perspective helps the research community to undertake a reflective examination of its ontological and epistemological assumptions including the underlying values held by the community. The analysis of this article focuses on the following paradigms: axiomatic, positivist, interpretive, direct observation of object reality, people's perception of object reality, and artificial construction of object reality.

(iii) *Relational analysis*

Relational analysis has also been termed as semantic analysis (Palmquist et al., 1997). Like content analysis, relational analysis begins with the act of identifying concepts present in a given text or set of texts. However, relational analysis seeks to go beyond the presence by exploring the relationships between the concepts identified. In other words, the focus of relational analysis is to look for semantic or meaningful relationships. Individual concepts, in and of themselves, are viewed as having no inherent meaning. Rather, meaning is a product of the relationships among concepts in a text. Carley (1992) asserts that concepts are "ideational kernels"; these kernels can be thought of as symbols which acquire meaning through their connections to other symbols.

TABLE II
Operations research paradigm framework

| | | Kind of Information Used | | | |
|-----------------|--------------------------------------|-------------------------------------|---|---|--|
| | | ARTIFICIAL | | NATURAL | |
| Nature of Truth | RATIONAL | | Direct observation of object reality | People perceptions of object reality | Artificial reconstruction of object reality |
| | AXIOMATIC | | | | Reason/Logic/Theorems, Normative Modeling and Descriptive Modeling |
| | LOGICAL POSITIVIST/EMPIRICIST | Field Experiments and Field Studies | Structured Interviewing and Survey Research | | Prototyping, Simulation, Laboratory Experiments |
| | INTERPRETIVE | Action Research and Case Studies | Historical Analysis, Expert Panels, Delphi and intensive interviewing | | Conceptual Modeling and Hermeneutics |
| | EXISTENTIAL | CRITICAL THEORY | | Introspective Reflection | |

Adapted from Meredith et al. (1989).

The main objective at this level was to identify the focus areas of CSR researches, and cognitive science approach (Heise, 1987) has been chosen for this purpose. Cognitive science includes the creation of decision maps and mental models. Decision maps attempt to represent the relationship(s) between ideas, beliefs, attitudes, and information available to an author when making a decision within a text. These relationships can be represented as logical, inferential, causal, sequential, and mathematical.

In this study, inferential and causal links have been used to examine symbolic interaction shown in Figure 1. Mental models are groups or networks of interrelated concepts that are thought to reflect conscious or subconscious perceptions of reality. According to cognitive scientists, internal mental structures are created as people draw inferences and gather information about the world (<http://writing.colostate.edu>). Mental models represent a more specific approach to mapping; these models are beyond extraction and comparison because they can be graphically analyzed. For the purpose of this study, first, the 15 major concepts (focus areas) have been identified by reviewing the major objectives and

conclusions of the selected studies. Some of the studies were also having more than one objective and focus area. In those cases, the relationship between those concepts which already exist has been shown in the graphical model in the next stage. Second, the possible relationship between various concepts has been defined again on the basis of inferences drawn from the objectives and conclusions of the studies reviewed.

For initial mental model, impact of one concept on another concept, coexistence of the concepts in the studies, and interdependence of the concepts have been considered for mapping of the relationship between various concepts. The coding of the relationship between the concepts has been done with the help of inward and outward arrows (Figure 1). Inward arrow on a concept means that the particular concept from where the arrow is coming does influence the occurrence of the concept, and vice versa for outward concepts. In case, an arrow is there on the both sides of the lines, it means that the concepts are interdependent.

In the next stage, on the basis of interrelationship between the concepts, concepts reflecting similar understanding, inference, and relationship, the

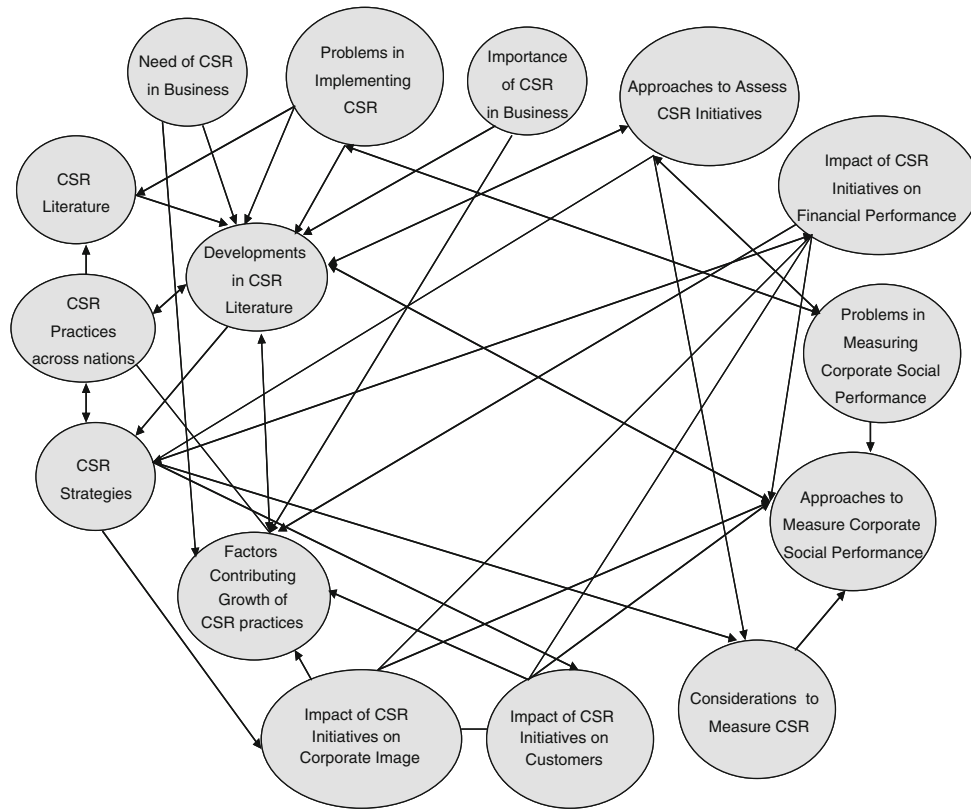


Figure 1. CSR concepts and their interrelationship.

concentration areas of the concepts (focus areas) in the perception of authors and discussions with peer group have been analyzed. A refined model with five broader concentration areas of concepts has been drawn from the originally classified 15 concepts. These five major concentration areas of CSR researches are Changing Meaning, Definitions, and Models of CSR; Factors determining CSR Initiatives; CSR in Actions; Impact of CSR on Stakeholders and Financial Performance; and Measurement of CSP. Finally, mapping of relationship between final five focus areas has been done by considering the original mental model, and the new generated relationships are shown (Figure 2).

Results

As stated earlier, in this article, the state of research in CSR has been assessed by examining the shifting research focus, paradigms, and research methodologies adopted in 80 articles in leading academic

publications from 1970 to 2008. Figure 3 shows the distribution of articles reviewed year wise from various leading management publications. The literature emphasis on society aspect of CSR has been on the increase in the recent publications as nearly 50% of the publications were related to the period from 2001 to 2008, and the rest of the publications were related to the period from 1970 to 2000. In this section, results obtained using the above described three categorical tools, i.e., (A) Methodological representation, (B) Paradigmatic shift representation, and (C) Relational analysis are discussed.

A. Methodological representations

The following methodological representations were found in the reviewed articles.

Nature and types of articles

An increasing number of interpretative articles (i.e., more than 25%) in the field of CSR accentuate that

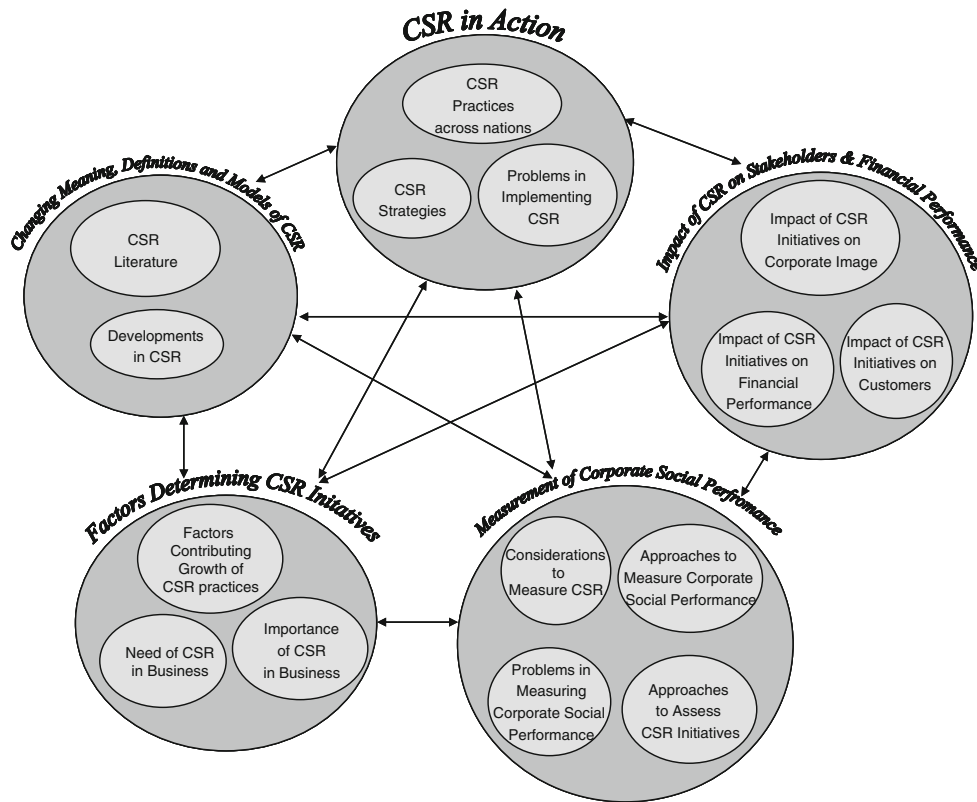


Figure 2. Mental models of CSR concepts and their restated interrelationship.

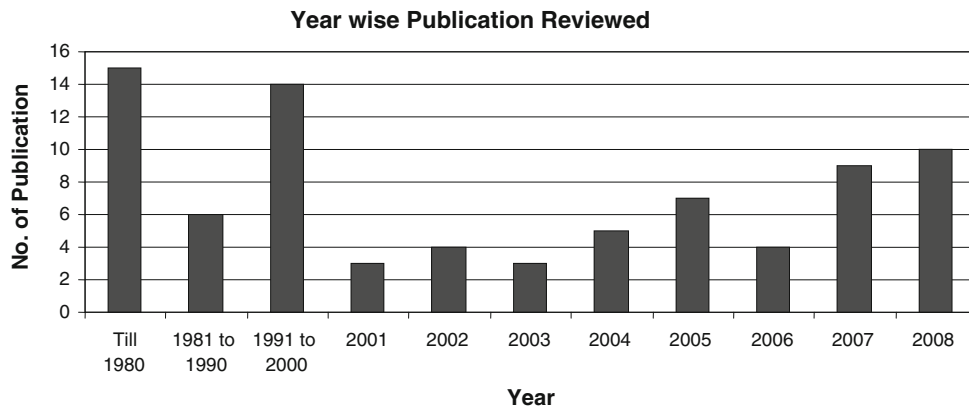


Figure 3. Year-wise publications reviewed.

researchers are trying to prove the developed theoretical framework (i.e., after argumentative, compare, and contrast discussions) with the help of supporting data and findings of the article (Figure 4). The above argument is further supported by evi-

dence that 86% of the reviewed articles were of empirical nature, and only 14% were of theoretical conceptual nature. As per APA, 2001, out of scholarly writing, 49% of the articles were of purely empirical nature, which was further supported by

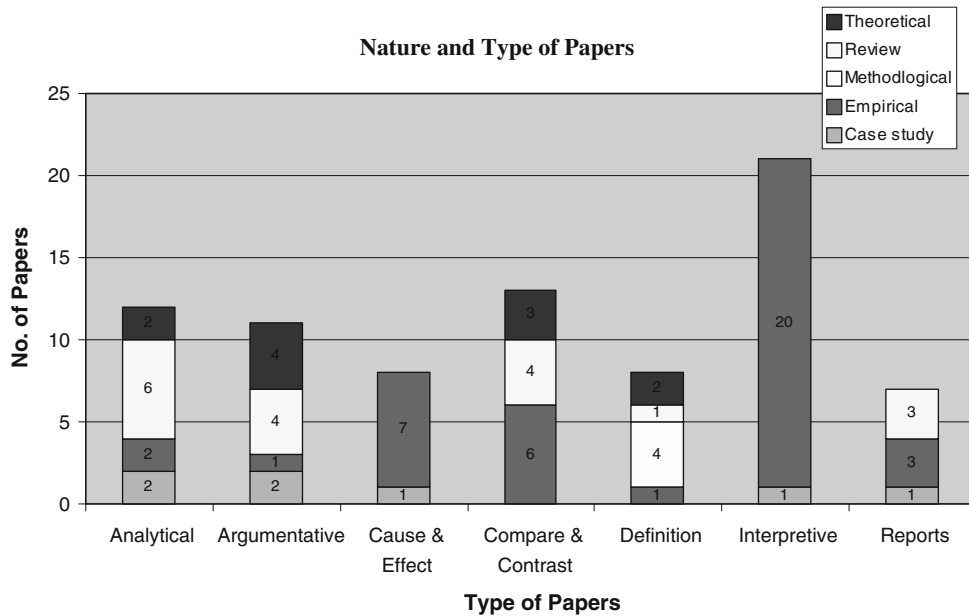


Figure 4. Nature and type of articles reviewed.

methodological, case study and review-based articles as found based on empirical data sources.

Research design and approach

Descriptive research design using mostly qualitative research approach methods is adopted in CSR literature as compared to quantitative research approach methods (Figure 5). Approximately 80% of the researchers have used qualitative research approach for analyzing and concluding the results. However, year wise trend shows that strengthening of the subject knowledge is shifting the trend toward more quantitative nature studies. After initial exploration design phase of defining the meaning and definition of CSR, the trend of the CSP during the 1980s and 1990s toward the use of descriptive research and causal research designs to test cause-effect relations, improving the validity of the established theories of CSR, has been noticed in the new millennium.

Nature of research design

In qualitative research approach, analysis of secondary database sources (published financial and non-financial reports) is the most popular method of research design among the CSR research community (Figure 6). However, the use of focus group discussions and action researches is not very popular

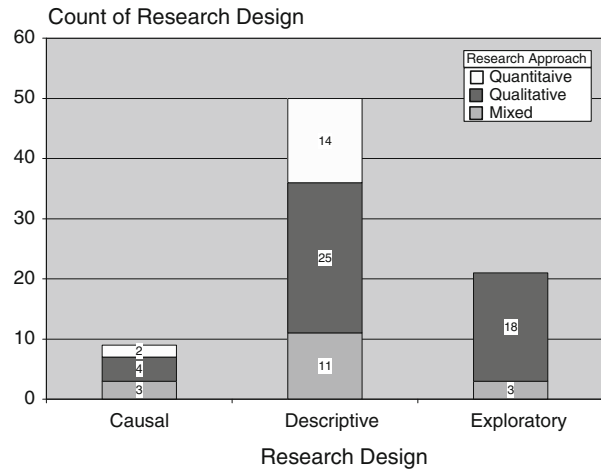


Figure 5. Type of research design and approach.

among the CSR research community. Moreover, the use of quantitative research approach involves survey designs with help of structured, semi-structured questionnaires, and intensive interviewing; observational studies have also become popular among CSR researchers. Few researchers (Berens et al., 2007; Brown and Dacin, 1997; Sen and Bhattacharya, 2001) have even used experimental research design to check the impact of CSR activities on various stakeholders.

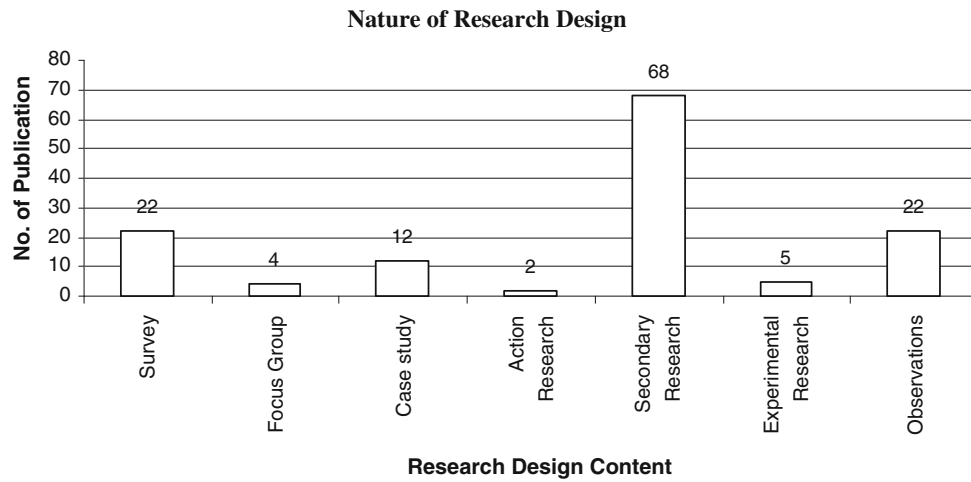


Figure 6. Nature of research design used.

Sources and nature of data

Like economics, finance, and social science researchers, secondary sources of information are also found to be the popular source of information among CSR researchers (Figure 7). Further, longitudinal studies using secondary data sources are popular among the CSR researchers. This is because generally outcomes of corporate social initiatives not only have long gestation periods but also have intangible, indirect, invisible impacts. Secondary source of information is the major data source for the studies with 82% of the studies being based on it (Figure 7). The most commonly used secondary data sources are Fortune Reputation Survey; TRI; Fortune 1000 companies' financial and social perfor-

mance Index; COMPUSTAT for financial data about companies; Franklin Research and Development Corporation's (FRDC) Environmental Rating, Kinder Lydenberg, Domini (KLD) company's CSP databases; and annual reports of companies, etc. However, at the same time, cross-sectional studies by either secondary data or using both primary and secondary data for measuring impact on certain initiatives as on certain date or on the present state of actions, etc. have also almost equal prevalence in the literature.

Data testing

Most of the studies have not specified any hypothesis or research question which they want to test. Similarly, most of the studies have not carried out any validity or reliability test (Figure 8). However, in some of the studies in which any hypothesis has been formulated, and its validity tested, reliability test of

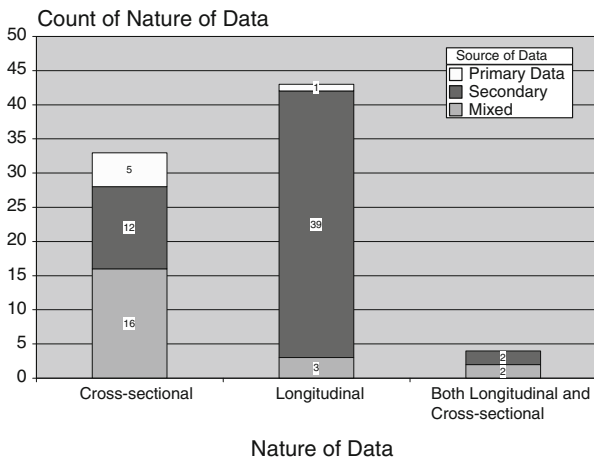


Figure 7. Sources and nature of data.

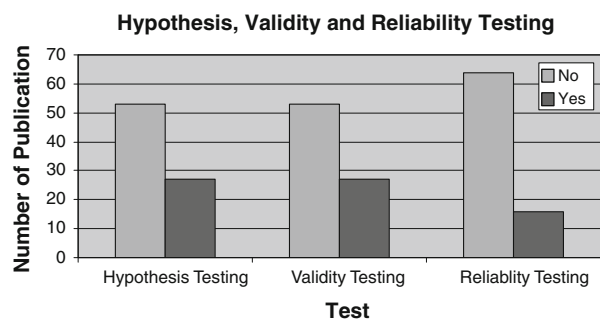


Figure 8. Hypothesis, validity and reliability testing.

data has not been carried out. This indicates that researchers are of the opinion that, since nature and source of data used are generally secondary and authentic, there is no need to validate or test the reliability.

Data analysis techniques

Researches in CSR Literature have been carried out by multiple data analysis techniques using both qualitative and quantitative research approaches. Figure 9 shows that the use of descriptive statistics is the most popular among researchers applying quantitative research techniques. Other than descriptive statistics, regression analysis, correlation analysis, factor analysis, and variance analysis are other popular quantitative research methods among the CSR researchers. In qualitative research approach, techniques like content analysis, analysis using case exemplification, and view point analysis, have been used by the researchers. Further, various other quantitative techniques, such as structural equation modeling, Logit Analysis, path analysis, ratio analysis, time series analysis, Q factor analysis, ANCOVA, and conditional probability, have also been used by the few researchers. Similarly, key event analysis, personal experiences, observation of behavioral changes, historical analysis, linguistic turn, comparative

analysis, casual mapping, and thematic analysis have been used in qualitative researches by a few researchers.

B. Paradigmatic representations

The paradigmatic analysis for CSR research in 80 articles using the Operations Research Paradigm framework is tabulated in Appendix 1. Appendix 1 shows that most of the studies, i.e., 44 were of interpretative nature out of which 32 articles had used people’s perceptions of object reality; four articles had used direct observation of object reality; and the remaining eight articles had used artificial reconstruction of object reality as source of information. Appendix 1 also shows that developments in knowledge subject of CSR is continuous in nature, year by year, and in each nature of truth using all the kinds for sources of gathering information.

C. Relational analysis

With the help of relational analysis carried out as mentioned above, five main focus areas of CSR research have been identified, from the various

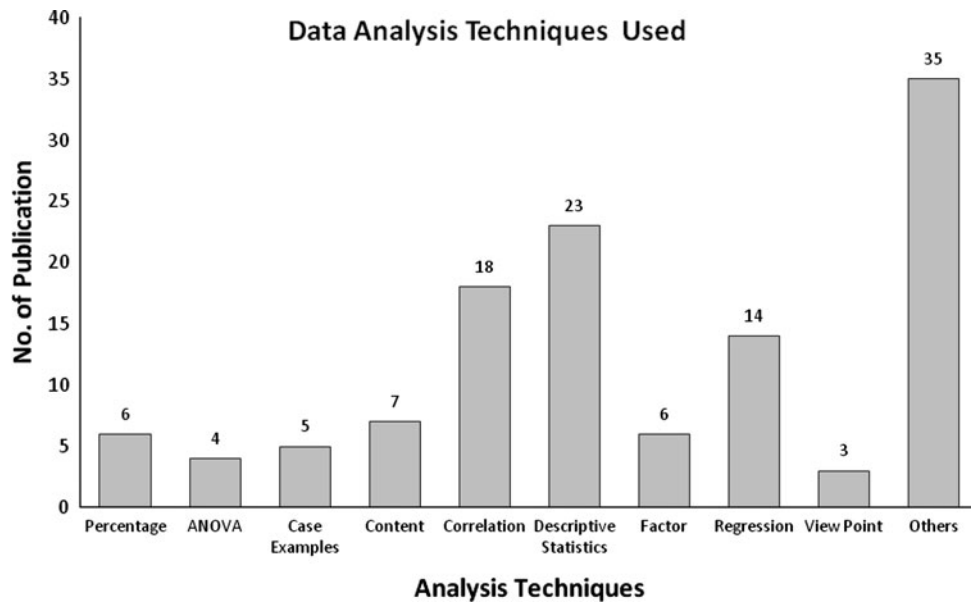


Figure 9. Data analysis techniques used.

research publications of the past under the purview of this study. In this section, on the basis of the present state of research on CSR, we have also tried to identify direction for future research in the field of CSR.

Changing meaning, definition, and models of CSR

Even after more than four decades of research and practice on the subject CSR, researchers and business community have not agreed upon single definition of the term CSR. Literature has used a large number of definitions of the term CSR, ranging from the simplistic to the complex, narrower to the boarder, etc. At the same time, a wide range of associated terms and ideas (some used interchangeably), including corporate sustainability, corporate citizenship, corporate social investment, the triple bottom line, socially responsible investment, business sustainability, and corporate governance have been added to the CSR literature from time to time (Adizes and Weston, 1973; Hayes and Walker, 2005; Moir, 2001; Thomas and Nowak, 2006; Woods, 1991). The ambiguity on the meaning and definition of term CSR can easily be interpreted from a single definition given by The British Department for Trade and Industry (DTI) which describes scope of CSR activities as being from finite to infinite. DTI believes that to be a socially responsible firm, “firms must firstly abide by the laws of the land as the laws set the minimum standard of practice. At the same time, in doing their business, firms must also consider the impact they have on the wider society they operate in, particularly on economic, social, environmental and human rights issues” (www.societyandbusiness.gov.uk) (2008). Orlitzky (2005) in Thomas and Nowak (2006) commented on this ambiguity with following words “some...researchers...distort the definition of corporate social responsibility or performance so much that the concept becomes morally vacuous, conceptually meaningless, and utterly unrecognizable.” On the other hand, Van Marrewijk (2003) quoted in Thomas and Nowak (2006) regarded changing definitional framework and concept of CSR as “the panacea which will solve the global poverty gap, social exclusion and environmental degradation.” Hopkins (2003) has commented that “without a common language we don’t really know that our dialogue with companies is being heard and interpreted in a consistent way.”

However, the comments of Blyth (2005) made the CSR concept really subjective, and made research in the meaning and definition research always opened by commenting “There is no one definition of what it takes to be a responsible corporate. The key is to have a rigorous process for identifying those responsibilities and fulfilling them.” Hayes and Walker (2005) argued that companies do not exist to carry out community development, and so should be judged not on social grounds but rather on the impact of how they conduct their core business, i.e., core competence.

Hence, for researchers and business community, it is important to first explore and define the meaning of CSR according to prevalent environment and then define its work horizon.

Factors determining CSR initiatives

Motivations for corporate houses in opting for different CSR initiatives are other popular areas of research among researchers in the field of CSR. Numerous scholars in recent years have cataloged theoretically and empirically various factors which determine the extent of CSR initiatives of corporate houses. However, with few exceptions, systematic studies on these issues have been sparse and largely limited to reports on individual corporate experiences (Buehler and Shetty, 1974). Researchers support the notion that organizational motivations for CSP are generally more multiple than single. Also, motivational patterns tend to vary with the business size, the type of enterprise, involvement of stakeholders in business organization, ownership’s structure and nature, practices followed by competitors or companies in same industry, etc. (Harrison and Freeman, 1999; Johnson and Greening, 1999; Weaver et al., 1999). The results of studies under review suggest that the response of a given corporation to the challenge of social responsibility depends on that firm’s proximity to the social issue in question (Pedersen and Neergaard, 2008), its own organizational resources and skills, and such other factors as external environment like competitor strategy (Ip, 2008; Wokutch and Shepard, 1999). However, at the same time, these motivational factors may vary due to self-enlightened motivation of management and its owners, legal compliance (Moon, 2004), image creation, and earning future

profit with enhanced goodwill (McWilliam and Siegel, 2002).

All the above identified motivations are largely identified on the basis of case studies in one or two organizations; hence, future research in terms of survey research is required to support these factors empirically. The results of the future research will not just help us to generalize any of these factors but also will help us to quantify CSR outcomes.

CSR in actions

CSR has become a mainstream issue for almost every organization, viz., whether it is public or privately owned; large, medium, or small scale; and domestic or multinational. CSR-related issues can be found on the web sites of more than 80% of the Fortune 500 companies (Bhattacharya and Sen, 2004). In the first five years of its existence, almost 3000 of the best-known brands have signed the UN Global Compact (Berger et al., 2007). Furthermore, the number of companies issuing reports in accordance with the global reporting initiative guidelines increased from merely 20 in 1999 to over 1000 companies in 2006 (www.globalreporting.org). So far, researchers have carried out numerous studies for analyzing various issues like nature, kinds of CSR practices or strategies adopted in different kind of organizations, etc. (Bird and Smucker, 2007; Byre, 2007; Eweje, 2007; Garvey and Newell, 2005; Griesse, 2007a, b; Maignan and Ralston, 2002; Perrini et al., 2007; Preseton et al., 1978). Most of these studies either compare and contrast in terms of cross-industry, cross-country, and cross-cultural aspects, large scale Vs small & medium corporations, or study the effectiveness of CSR strategies in different environments like home country or host countries, etc. Some of the studies have tried to report nature of strategies followed in different industries in different countries (Fox et al., 2002; Ip, 2008; New Academy of Business, 2004; Wokutch and Shepard, 1999). The data sources used mostly in these studies are perceptions of the consumers and third parties, intensive interviewing of key persons, annual reports, website publishing, case study approach, and various CSP databases. Some of the researchers have even suggested various strategic options and frameworks which can be implemented like partnership with NGOs, integrating CSR strategies with mainstream strategy, balancing shareholder and customer interests, and CSR strategies in

international business (Bird and Smucker, 2007; Booman and Haire, 1975; Galbreath, 2006; Nijhof et al., 2008; Ogden and Watson, 1999).

Impact of CSR on stakeholders and financial performance

Researchers in the past have reported a mixed (i.e., positive, negative, and neutral) impact of CSR on financial performance and profitability of a business firm (Alexander and Buchholz, 1978; Cochran and Wood, 1984; Griffin and Mahon, 1997; McGuire et al., 1988; Russo and Fouts, 1997). McWilliam and Siegel (2000) and Lin et al. (2008) demonstrated that existing econometric studies on the relationship between social and financial performance had wrongly specified the model because it did not control for investment in R&D, which is an important determinant of firm performance. This misspecification results in upwardly biased estimates of the financial impact of CSR. When they properly specified the model, it was found that CSR has a neutral impact on financial performance in short run but it does offer a remarkable long-term fiscal advantage. Alexander and Buchholz (1978) and Dijken (2007) concluded that companies with value-driven CSR clearly outperformed the stock market with reasonably low risk as compared to its peers.

Similarly, the impact of CSR efforts of organizations on other stakeholders including customer, community, employees, etc. is increasingly becoming an important concern among researchers. Researchers (Manaktola and Jauhari, 2007; Murray and Vogel, 1997) show that the awareness regarding the corporate engagement in CSR activities has increased among consumers. However, these studies have again shown mixed results with regard to the impact of CSR initiatives on the buying behavior of the customers and their overall perception about the company and its brands (Brown and Dacin 1997; Manaktola and Jauhari, 2007; Menon and Kahn, 2003; Murray and Vogel, 1997; Ogden and Watson, 1999; Singh et al., 2008). Likewise, Turban and Greening (1996) have shown the impact of CSR activities on the present and prospective employees of a firm. They concluded that CSP of a company may provide a competitive advantage in attracting more prospective employees.

The main reason for this inconsistency in results is because of a vast range of inputs and outputs taken for the purpose of empirical analysis. The root cause

for the same could be again innate ambiguity on the meaning and definition of term CSR. Though results on impact of CSR initiative on stakeholder behavior and financial performance are not conclusive but at the same time results cannot be regarded as absurd. Most of the researchers have agreed on the fact that socially responsible behavior definitely enhances the long-term sustainability and growth of the business. Therefore, more in-depth studies using agreed parameters with the help of action research method (i.e., by incorporating CSR philosophy in business strategy) are required to conclude effectively on the subject. Further, most of the studies have just considered shareholders, customers, and employees as key stakeholders to measure the impact of CSR initiatives. Researches are also required to find the impact of socially responsible activities on community in general, suppliers of resources (supply chain), and government sops (corporate-friendly initiatives).

Measurement of Corporate Social Performance (CSP)

Since inception of concept of CSR, researchers are putting efforts to measure the outcomes of CSR initiatives not only in monetary (quantitative) terms but also in non-monetary (qualitative) terms. Rapidly changing definitional framework and CSR practices are posing challenge and generating opportunity to develop a coherent and integrative framework. Effort on the same Woods (1991) has built a comprehensive qualitative framework based on the studies of Dilley and Weygandt (1973), Sethi (1975), and Russo and Fouts (1997), which has been further reoriented by Swanson (1995). In this model, principles of social responsibility have been framed at the institutional, organizational, and individual levels, and environmental assessment, stakeholder management, and issues management have been coined as processes of social responsiveness, and finally social impacts, programs, and policies have been proposed as outcomes of CSP.

In Contrast, Brice and Wegner (1989) have proposed an Analytical Hierarchy Process Model using quantitative methodology to support executive decision making in the allocation of scarce resources to competing demands in the area of CSR. In this model, subjective value judgments such as preferences and perceptions have been translated into quantitative measures, i.e., utility values. These utility values help

the decision makers to isolate the factors to determine the choice among the competing CSR programs. Other Researchers such as Grunig (1979), Parisi and Hockerts (2008), Abbott and Monsen (1979), and Graafland et al. (2004) have also investigated the possible use of causal maps, self-reported disclosures, public opinions, and benchmarking as methods for the performance management and measurement of CSR-related intangibles.

Recently, Aravossis et al. (2006) has proposed methodological framework to implement an effective CSR program in all the areas of operations in a company using stakeholder approach. For measuring and evaluating the performance of CSR efforts of a company, they have included weighted performance indicators related to a company's impact on different areas of activity such as the environment, the community, the human capital, the shareholders, and the marketplace (customers and suppliers) in their model.

Rethinking on CSP from stakeholder view point has opened a new vista for CSP measurement literature. This highlights the need for further research to fulfill the research void for the much-needed integrated model to cater the needs of the entire stakeholder community by implementing stakeholder theory, and to evaluate the effectiveness of CSP programs.

Conclusions and discussion

The biggest lacuna of CSR research is the absence of a single, agreed definition of the term CSR among researchers and practitioners even after a lapse of more than four decades since the emergence of the concept of CSR. The absence of clear definitional framework has become an impediment, causing slow progress and wrong interpretation of results in CSR area. This study provides a bibliographical categorization of CSR research in terms of research methodologies, research paradigms, and focus areas used from its beginning, especially after 1970, to year 2008 in leading academic journals and reports.

Heightened ethical sensitivity, increasing competition, and a hyperactive media (Harrison and Freeman, 1999) have made CSR a legitimate area of inquiry in the mainstream management literature.

Every large or small organization, whether in developed or developing nations, has started thinking, planning, and implementing CSR activities directly or indirectly. This emerging awareness is not only causing practitioners to innovate new strategies for implementation of CSR but also asking researchers to test and validate the same. The study has found that the frequency of interpretative literature is augmented in the recent years among the reviewed studies. This increased frequency accentuates that CSR researchers are attempting to prove the developed theoretical framework (i.e., after argumentative, compare, and contrast discussions) with the help of empirical researches. The extensive usage of qualitative research methods for analyzing and concluding the results signifies the novelty and nurturing nature of the research in the CSR area. However, recent years publications' trends with the extensive usage of quantitative research methods and mixed methods researches hint toward the strengthening of the CSR subject knowledge. The operational research paradigm shift framework (Meredith et al., 1989) also annexed that a shift has been observed in the CSR literature from normative and non-normative theoretical articles to that of logical positivist and interpretive research finding. The relationship analysis has found that there are five major categories of the CSR research: Meaning, Definitions, and Models of CSR; Factors determining CSR Initiatives; CSR in Actions; Impact of CSR on Stakeholders and Financial Performance; and Measurement of CSP. Though results do not indicate any major structural changes in the focus of researches but "What is impact of CSR initiatives on financial/non-financial performance of the companies?" and "How to measure these outcomes of CSR initiatives, i.e., measuring CSP" are the major focus areas of CSR research published in the recent years. The results above also highlight the fact that all the focus areas of CSR research are interdependent and interrelated (Figure 2). One cannot ignore one area while pursuing research in other area.

This review will help the research community to understand the state of art of studies in CSR area. Further, it adds value by facilitating researchers to decide the focus area and scope for their future researches not only from conceptual but also from methodological points of view as well. The study will also help the practitioners to understand the root and subsidiary causes of complex issues in formulation and implementation CSR strategies. Further, categorization of focus areas of literature will help the practitioners to identify and choose relevant literature of their interest to innovate, design, and implement appropriate strategies for managing conflicting interests of stakeholders involved in their organizations.

Owing to limited resources at our disposal, the scope of the study is confined to 80 mainstream publications in CSR area. The selected publications are just a few drops in a widespread ocean, and, as said earlier, the scope of the subject CSR is applicable to every large or small organization, in every developed or developing nation. However, one cannot ignore these findings as they are based on an in-depth review of major publications and scientific process of data collection and analysis.

The major gap in CSR literature is the absence of accepted definitional framework and theories which can facilitate practitioners to design the strategies and measure the performance of them. For the development of the full-fledged critical theories of CSR, researcher efforts are required to be joined with practitioners to conduct action researches based on the control group case studies along with historical analysis, and expert/Delphi/intensive interviewing. The results of these action researches and peoples' perceptions of object reality calculated using different statistical and multivariate analysis techniques will build introspective reflections to develop critical definitions and theories of CSR. Hence, researchers and practitioners should take this as an opportunity to redress the issue not just theoretically but also practically at ground level.

APPENDIX 1

Paradigm shift framework of CSR researches

| | Direct observation of object reality | Peoples perceptions of object reality | Artificial reconstruction of object reality |
|-------------------------------|--|--|---|
| Axiomatic | | | <p><i>Reason/logic/theorems, normative and descriptive modeling</i></p> <p>7 Papers</p> <p>Russo and Fouts (1997), Hay and Gray (1974), Karson (1975), Moir (2001), Vos (2003), Miles and Mumilla (2005), Bird and Smucker (2007)</p> <p><i>Prototyping, simulation, laboratory experiments</i></p> <p>6 Papers</p> <p>Sethi (1975), Murray and Vogel (1997), Brown and Dacin (1997), McWilliam and Siegel (2001), Galbreath (2006), Berens et al. (2007)</p> |
| Logical positivist/empiricist | <p><i>Field experiments and field studies</i></p> <p>4 Papers</p> <p>Sen and Bhattacharya (2001), Sarbutts (2003), Eweje (2007), Pedersen and Neergaard (2008)</p> <p><i>Action research and case studies</i></p> <p>4 Papers</p> <p>Dilley and Weygandt (1973), Trussel and Kalpan (2005), Griesse (2007), Humphreys and Brown (2008)</p> | <p><i>Structured interviewing and survey research</i></p> <p>9 Papers</p> <p>Buehler and Shetty (1974), Gruning (1979), Turban and Greening (1996), Weaver et al. (1999), Menon and Kahn (2003), Graafland et al. (2004), Perrini et al. (2007), Manaktola and Jauhari (2007), Singh et al. (2008)</p> <p><i>Historical analysis, expert panels, delphi and intensive interviewing</i></p> <p>33 Papers</p> <p>Alexander and Buchholza (1978), Adizes and Weston (1973), Booman and Haire (1975), Preseton et al. (1978), Abbott and Monsen (1979), Cochran and Wood (1984), Aupperle et al. (1985), McGuire et al. (1988), Graves and Waddock (1994), Pava and Krausz (1996), Griffin and Mahon (1997), Wokutch and Shepard (1999), Harrison and Freeman (1999), Johnson and Greening (1999), Ogdan and Watson (1999), McWilliam and Siegel (2000), Adams (2002), Morimoto et al. (2004), New Academy of Business (2004), Moon (2004), Idowu and Towler (2004), Utting (2005), Garvey and Newell (2005), Bendell (2005), Lockett et al. (2006), Thomas and Nowak (2006), Dijken (2007), Byre (2007), Griesse (2007), Egri and Ralston (2008), Lin, Yang and Liou (2008), Cornelius et al. (2008), Ip (2008)</p> | <p><i>Conceptual modeling and hermeneutics</i></p> <p>8 Papers</p> <p>Monsen (1972), Davis (1973), Fitch (1976), Tuzzolino and Armandi (1981), Brice and Wegner (1989), Swanson (1995), Aravossis et al. (2006), Mahmood and Riaz (2008)</p> |
| Interpretive | | | |

APPENDIX 1
continued

| Direct observation of object reality | Peoples perceptions of object reality | Artificial reconstruction of object reality |
|---|---|---|
| Critical theory | <p><i>Introspective reflection</i> 9 Papers Ford and McLaughlin (1984), Woods (1991), Fox et al. (2002), McWilliam and Siegel (2002), Maignan and Ralston (2002), Hayes and Walker (2005), Frame (2005), Parisi and Hockerts (2008), Nijhof et al. (2008)</p> | |

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