Asian Journal of Business Ethics (2023) 12:101–124
https://doi.org/10.1007/s13520-022-00165-y

# The COVID-19 global crisis and corporate social responsibility

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Received: 16 May 2022 / Accepted: 23 December 2022 / Published online: 17 January 2023


**Abstract**
In order to gain greater insight into the nature of corporate social responsibility (CSR) during a time of crisis, the study examines the commitment of firms to continue to engage in CSR activity despite financial pressures to divert their slack resources elsewhere. The setting of the study is CSR activity during the perhaps unprecedented global crisis associated with the COVID-19 pandemic. Based on a qualitative research method approach, both a variety of media sources and the relevant academic literature are reviewed in order to identify examples of CSR activity related specifically to COVID-19. The examples are then categorized and situated according to Professor Archie Carroll's well-known CSR Pyramid framework describing the economic, legal, ethical, and philanthropic domains of CSR. As such, this study is the first to extend the rich literature stream utilizing Carroll's CSR Pyramid within the unique context of a global pandemic.

**Keywords** COVID-19 pandemic · Corporate social responsibility · CSR Pyramid · Global crisis · Philanthropy

There is no longer any doubt that corporate social responsibility (CSR), defined as encompassing "…the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations at a given point in time" (Carroll, 1979, p. 500), is a mainstream institutionalized practice for business firms around the world (Hopkins, 2017; Shabana et al., 2017; Wickert & Risi, 2019). Perhaps, there is no better indication of this than the tremendous resources companies have

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committed toward various CSR programs for the benefit of their various stakeholders. By 2019, corporate giving in the USA had reached over US$21 billion (Charityvest, 2021). A more formal recognition of the centrality of CSR in contemporary business can be found in the updated position of the Business Roundtable, a preeminent American business lobby, which announced in 2019 a new “Statement on the Purposes of a Corporation” that was signed by 181 CEOs from America’s largest corporations. These business leaders committed to leading their companies focused not only on the benefit of their shareholders, but on the needs of all relevant stakeholders, including their employees, customers, suppliers, and communities (Business Roundtable, 2019). In addition, according to the Governance and Accountability Institute, 90% of the S&P 500 firms published corporate sustainability reports in 2019, a significant increase from the mere 20% doing so in 2011 (Governance & Accountability Institute, 2020).

While CSR has become a commonplace feature of the business scene, it remains unclear how committed business firms remain to their CSR agendas when facing a major crisis. In particular, will business firms continue engaging in their ethical and philanthropic discretionary activities despite the multiplicity of economic, health, and social challenges associated with the outbreak of the COVID-19 pandemic? What does seem certain however is that a crisis such as COVID-19 tests the moral mettle or resolve of both individuals and their organizations by spotlighting the sincerity of previously avowed CSR intentions. In this context, Smith and Rhiney (2020, p. 1, emphasis added) note that: “In contrast to a buffering effect, other studies have noted how a reputation for CSR in the presence of *social irresponsibility* can lead to perceptions of hypocrisy. Thus, the challenge of business firms to live up to their CSR claims and thereby prioritize CSR activity *becomes an even more critical challenge during times of crisis*.”

Despite increased interest in the possible interplay between crisis and CSR (Baatwah et al., 2022; Bae et al., 2021; Lins et al., 2017), Ursic and Cestar (2022) note that the current literature does not provide adequate answers regarding the concern for and various expressions of CSR in organizations in times of crisis. The purpose of this paper is to examine precisely that.

Specifically, the paper examines: How might organizations that have previously expressed concern for CSR actually act CSR-wise in the wake of the COVID-19 pandemic? The paper will describe CSR-related activities related to the myriad health, economic and social consequences of COVID-19. As such, this work helps fill a research gap regarding *actual* CSR-related behavior of CSR *professing* organizations in times of crisis.

To address this, the paper examines CSR activity in the midst of the COVID-19 pandemic via the now well-established “CSR Pyramid” proposed by Professor Archie Carroll (1991, 2016). D’Avanzo et al. (2021) note that the Carroll CSR Pyramid “stands out” as a central prism through which CSR has been examined and for that reason utilize it for their own examination of CSR in the wake of COVID-19. Indeed, the Carroll CSR Pyramid remains a central feature in CSR research and a most highly regarded model of CSR (e.g., Meynhardt & Gomez, 2019), while continuing to be utilized in new and novel ways and places (e.g., Lu et al., 2020; Nurunnabi et al., 2020; Pizzi et al., 2021; Randerson, 2022) to help organize and explicate knowledge regarding CSR efforts. For all those reasons, we have chosen to carry on and augment those efforts in the following analysis in which the CSR Pyramid is applied to gain greater insight into CSR during the time of a global pandemic.

One might expect that during times of economic hardship, due to the discretionary/voluntary nature of many CSR undertakings, these particular corporate activities might be the first to be cut from a firm's budget. For example, the 2008–2009 financial crisis clearly impacted CSR initiatives (Bansal et al., 2015; Jacob, 2012), with most organizations reducing their CSR-related activities—particularly the more short-term, less routinized, and less public among them. Fehre and Weber (2016, p. 1410) also found that CSR can be pushed aside during times of crisis: CEOs talk less about CSR in times of crisis, especially about social and governance issues, indicating that CSR is not fully embedded into corporate strategy, and that, in times of crisis, other aspects gain more importance on management's agenda.

Indeed, Janssen et al. (2015) suggest that CSR can provide an important and possibly unintentional benefit to the firm, noting that CSR can be a form of "reputation insurance" by acting as a: "…reservoir of goodwill, insulating the firm from the negative impacts of a crisis" (p. 184). Lins et al. (2017) also find that the social capital and trust built up through previous CSR activity can assist firms during a crisis, as was seen to be the case for many organizations that previously engaged in and maintained their CSR activities during the financial crisis of 2008–2009. Lins et al. found that (2017, p. 1785):

> …high-[rated] CSR firms [i.e., based on the 'MSCI ESG Stats' database, formerly known as KLD] also experienced higher profitability, growth, and sales per employee relative to low CSR firms, and they raised more debt. This evidence suggests that the trust between a firm and both its stakeholders and investors, built through investments in social capital, pays off when the overall level of trust in corporations and markets suffers a negative shock.

The ongoing COVID-19 health crisis and its related negative impact on business and society is yet another example of such crises. Originating in Wuhan, China in December 2019, the virus, known as "SARS-COV-2," once entering the human body, is characterized by fever, shortness of breath, and pneumonia, leading to death for vulnerable individuals (Atzrodt et al., 2020). The pandemic has been referred to as a "…textbook *black swan event* [i.e., an unusual but severe event influencing the business environment] impacting the lives of billions of people" (Zaremba et al., 2021, p. 2, emphasis added). In terms of its direct impact on society, as of January 2023, there were over 6.64 million COVID-19 cases and over 6.7 million deaths reported in 227 countries or territories (with the source of COVID-19 (Pettersson et al., 2023), China, suffering just over 5000 deaths (*The New York Times*, October 17, 2022). Given its significant impact on business, including widespread unemployment and other hardships, the pandemic particularly continues to challenge corporations with respect to their continued commitment to CSR (Shaikh, 2020). Emphasizing the crisis, the World Health Organization states (2020): "The economic and social disruption caused by the pandemic is devastating: tens of millions of people are at risk of falling into extreme poverty, while the number of undernourished people [is] currently estimated at nearly 690 million." Given its significant impact on business, including widespread unemployment and other hardships, the pandemic has particularly challenged corporations with respect to their continued commitment to CSR (Shaikh, 2020).

One central question associated with the multiplicity of COVID-19-related challenges is: How might organizations that have *previously expressed* concern for CSR *actually acted* CSR-wise in the wake of the COVID-19 pandemic? To address this, the paper examines CSR activity in the midst of the COVID-19 pandemic via the now well-established CSR Pyramid proposed by Professor Archie Carroll (1991, 2016). Carroll's CSR Pyramid continues to be a central feature in CSR research and is being used in new and novel ways and places (e.g., Lu et al., 2020; Nurunnabi et al., 2020; Pizzi et al., 2021; Randerson, 2022). We carry on and augment those efforts in the following analysis in which the CSR Pyramid is applied to gain greater insight into CSR during the time of a global pandemic.

## Research methodology

In order to engage in the qualitative analysis, a literature review was conducted using the periodical and media articles database ABI/Inform. The search terms to be found in the journal article's abstract or the media story included: "Carroll"; "COVID-19"; "Crisis"; and "Corporate Social Responsibility". Following a review of the media articles as well as the journal articles' abstracts, articles or media stories were either rejected or accepted given their apparent lack of focus or connection to the four primary CSR categories based on Carroll (1979, 1991): economic; legal; ethical; and philanthropic. The result was a database of 116 articles and media stories from which to engage in the analysis.

Accordingly, the paper first presents a summary of the literature examining the relationship between crises and CSR in general, and then COVID-19 and CSR in particular. Next, the specific impact of the COVID-19 crisis on each of the four distinct CSR "categories" or "components" in Carroll's (1991) Pyramid (i.e., economic, legal, ethical, and philanthropic) will be discussed. The unit of analysis is at the "corporate" level, including corporations operating in countries all over the world. Finally, the paper concludes with the implications of the analysis, along with suggestions for future research.

### COVID-19 crisis and CSR

It is difficult to overestimate the possible ultimate long-term impact of CSR action (or inaction) on the post-COVID 19 image of the corporate world. Kramer (2020) bluntly notes: "The way large companies respond to this [COVID] crisis is a defining moment that will be remembered for decades." Similarly, He and Harris (2020, p. 177, emphasis added) point out the pressure the COVID-19 pandemic has placed on the commitment of firms to their CSR promises:

> Inevitably *this crisis has put companies under [a] test for their commitment* to *ethical business conduct and CSR*. Some may argue that the financial strains, both short-term and long-term, caused by the outbreak could [have] significantly pushed firms to pursue short-term gains, sometimes even through *fraud* and *misconduct*, and *reduce long-term CSR investment*, probably due to lack of slack resources and mounting pressure for survival.

Former Medtronic CEO and Harvard Business School Professor Bill George (2020) emphasis added) summarizes what he sees as the impact COVID-19 has had on CSR (i.e., their ethical obligations to stakeholders in particular), noting that COVID-19 has—in fact—actually accelerated a shift by corporate leaders away from a focus on their shareholders:

> The crisis is causing companies to find creative new ways to address societal needs through their mainstream businesses. CEOs are rapidly adapting to the new normal that will define the future economy, giving top priority to the *safety* and *wellbeing* of employees and customers [with]…2020 profitability…taking a back seat to health concerns…

In other words, rather than merely focusing on maximizing share value, corporate leaders have discovered that focusing on the best interests of their non-shareholder stakeholders may, in fact, be what is critical to their firms' long-term financial success, if not survival. George (2020) continues: "The COVID-19 pandemic has caused CEOs to recognize that stakeholder capitalism is the only way to create sustainable shareholder value, adapt their business models to meet customers' emerging needs, inspire employees, partner with suppliers, and build communities."

Other research has examined the relationship between the COVID-19 crisis and CSR from a variety of different perspectives. Following an extensive review of the literature, Asante Antwi et al. (2021) propose that: "The impact of COVID-19 on CSR is *epochal*" (2021, p. 1, emphasis added), and suggest that "…the next major health-related factor that can potentially shape the future of corporate social responsibility is COVID-19" (2021, p. 27). They conclude based on their analysis that: "…the impact of COVID-19 on business enterprise has been unique, unprecedented, and may be endless" (2021, p. 31). Crane and Matten (2021) explore several areas whereby COVID-19 has challenged CSR including (i) stakeholders (e.g., who is the most essential stakeholder during a pandemic?); (ii) societal risk (e.g., what is the role of business as a source of risk and how should business respond to that?); (iii) supply chain responsibility (e.g., should firms outsource and thereby build up risk resilience, or do they possess local sourcing obligations?); and (iv) the political economy of CSR (e.g., what role should the firm play in society given COVID-19?). White et al. (2020) raise concern over the "dark side" of the food industry in relation to contributing to obesity, despite the industry's apparent other positive CSR efforts during COVID-19, including donating money, medical supplies, and food. Teng et al. (2021) examine how quarantine hotels exhibited corporate social responsibility by assisting communities and governments by providing quarantine accommodations. Ostas and de los Reyes (2021, p. 15, emphasis added) examine the various motives underlying corporate responses to COVID-19 and find that: "…during a pandemic, *beneficence* provides a more complete explanation of many corporate actions than the profit motive alone."

Various other studies have also examined the relationship between COVID-19 and CSR. Following their extensive literature review, Humphreys and Trotman (2021) examine the impact of COVID-19 on corporate transparency, including CSR reporting. They focus on (2021, p. 739): "…the impact of these changes [in the environment in which accounting decisions are made due to COVID-19] for corporate social responsibility (CSR) reporting, including managers' decisions on the preparation and use of CSR information, demand for CSR assurance, and the effect of CSR reports and assurance on investors' judgments." One study, examining the financial implications of the pandemic, observes that: "…firms engaged in more CSR activities [i.e., environmental, social, and corporate governance] outperform other firms [i.e., in terms of shareholder value]" (Arora et al., 2021, p. 1).

Examining CSR-related research that has emerged in the wake of COVID-19, Carroll (2021, p. 1269) notes that: "Already articles have begun appearing offering advice to companies as to how their CSR initiatives should be designed to accommodate COVID-19…" For example, Mahmud et al. (2021) explore the responses of the highest twenty-five rated US "Top 100 Corporate Citizens – 2019" to the COVID-19 pandemic in relation to various stakeholders. They find that (2021, p. 14): "…the US CSR leaders adopt various mechanisms for protecting their employees, continuing customer services, and caring [for] communities through diversified CSR…COVID-19 initiatives."

Baatwah et al. (2022) examine the impact of the pandemic and the increase in COVID-19 deaths on CSR spending in Oman, concluding that: "…firms resort to CSR to reduce the negative consequences of the pandemic." Zhong et al. (2022) examine how different CSR strategies (i.e., "substantive/proactive" commitment and "symbolic/impression" management) of Chinese firms lead to "material differential responses" to the COVID-19 crisis.

Zhang (2021) examines the largest US public firms based on market capitalization and explores how these firms use CSR to cope with the COVID-19 pandemic. Zhang finds that firms have engaged in the following CSR activities (2021, p. 1043): adopted remote work policies and modified their employees' work schedules (82%); implemented some health and safety measures such as providing personal protective equipment to their employees (62%); contributed to community relief funds (48%); issued customer accommodations policies such as relaxing payment deadlines (47%); provided community services (41%); closed stores or suspended services (32%); offered paid sick leave (21%); and adopted pay cuts to top executives and board members (21%). In another study, García-Sánchez and García-Sánchez (2020) examine the CSR actions of large Spanish firms during the pandemic and identify three clusters of responsibility: (i) protecting shareholders; (ii) supporting the wellbeing of Spanish society and vulnerable groups; and (iii) combining previous altruistic actions with business interests.

Panagiotopoulos (2021) examines the CSR activities of large international Greek companies across 15 different sectors during the COVID pandemic. He concludes that there are two primary types of CSR activities, which can be categorized as either "strategical" or "tactical" CSR, while there may also be a third hybrid version called "critical CSR."

Examining CSR-related research that has emerged in the wake of COVID-19, Professor Archie Carroll notes that: "Already articles have begun appearing offering advice to companies as to how their CSR initiatives should be designed to accommodate COVID-19…" (Carroll, 2021, p. 1269). Ahmed et al. (2021, p. 497) examine the CSR efforts of companies across different industries and regions (e.g., using organizational resources to prepare hand sanitizers to assist various communities and governments) already taking place during COVID-19: "In the wake of this pandemic, corporations from all industries around the globe responded with their resources, tools and offerings to assist societies, communities and governments in this difficult situation."

In the following section we describe and classify various COVID-19-related CSR initiatives along the lines of Carroll's (1991) CSR Pyramid. We believe that a descriptive analysis using a more qualitative approach advances and deepens our understanding of CSR activities during a crisis. This is achieved by offering a more refined examination of whether and how firms have chosen to express or actualize their CSR desires and aspirations during the global COVID-19 pandemic.

## The full spectrum of corporate social responsibility: Carroll's CSR domains

There exists a myriad of definitions of and approaches to CSR (Bowen, 1953; Carroll, 1999; Dahlsrud, 2008; Jiang, 2021). Arguably, one of the most prominent among them is that provided by Professor Archie Carroll, who suggested that the "total corporate social responsibility of business" might be described in general as encompassing: "…the simultaneous fulfillment of the firm's economic, legal, ethical and philanthropic responsibilities" (1991, p. 43). Stated in more pragmatic and managerial terms, a firm committed to CSR should strive to make a profit, obey the law, be ethical, and be a good corporate citizen (1991, p. 43). According to Carroll (1991), both economic and legal social responsibilities are "required" by society. Ethical responsibilities, are, however, merely "expected" by society, while philanthropic responsibilities are considered to be 'discretionary' in nature and thus merely "desirable." Carroll's CSR Pyramid has "…enjoyed wide popularity among SIM (Social Issues in Management) scholars" (Wood & Jones, 1996, p. 45), and has become "…one of the most widely cited articles in the field of business and society" (Lee, 2008, p. 60).

As noted, despite financial pressures to act otherwise, Carroll (2021) found that many business firms have remained committed during the COVID-19 pandemic to their previously stated (e.g., through marketing materials or on their corporate websites) concerns for CSR. They have achieved this by engaging in practices and actions that can be considered continuing to fulfill not only their required economic and legal responsibilities, but also their expected *ethical* and desired *philanthropic* responsibilities as well. The following section will provide a descriptive summary of the reported impact COVID-19 has had on each of Carroll's (1979, 1991, 2016, 2021) four dimensions of CSR.

## COVID-19 and CSR: the economic domain

According to Carroll (1991, p. 41), the CSR economic obligation of business firms is to: "…perform in a manner consistent with maximizing earnings per share…be committed to being as profitable as possible, maintain a strong competitive position, maintain…a high level of operating efficiency, and to be …consistently profitable." The pandemic has—of course—made it exceedingly difficult for business firms to continue to fulfill their most fundamental CSR-related obligation being represented as the base of the Carroll's CSR Pyramid: that of maintaining "economic performance and sustainability" (Carroll, 2021, p. 319).

The COVID-19 pandemic has had an enormous negative impact on the world economy, thus also affecting the revenues and financial well-being of the corporate world along with its stakeholders (Cifuentes-Faura, 2021; Mann, 2020; McKibbin & Fernando, 2020). According to the International Monetary Fund (IMF), the initial lockdown caused by the pandemic caused: "…the worst recession since the Great Depression, and far worse than the Global Financial Crisis" (Gopinath, 2020). According to Ibn-Mohammed et al., (2020, p. 4):

> In many respects, socio-economic activities came to a halt as: millions were quarantined; borders were shut; schools were closed; car/airline, manufacturing and travel industries crippled; trade fairs/sporting/entertainment events canceled, and unemployment claims reached millions while the international tourist locations were deserted; and, nationalism and protectionism re-surfaced.

In the wake of COVID-19, there was a steep drop of over 33% in the overall profits of the *Fortune* 500 list from US$1.24 trillion (2020) to US$859 billion (2021), with 15 of 21 sectors (71%) seeing a decline in profits (Qlik-Fortune Global 500, 2021). According to Pak et al. (2020, p. 1), the pandemic has caused: "Significant reductions in income, a rise in unemployment, and disruptions in the transportation, service, and manufacturing industries…" Already by the end of 2020: "…an estimated amount of nearly $17 trillion worth of the global business income and businesses had been wiped away by COVID-19 and $2.5 trillion was needed to reboot economies. The effect has been widespread including airlines, cruise ships, hospitality, manufacturing, and many other industries" (Asante Antwi et al., 2021, p. 29). Due to COVID-19, business firms have faced increased costs related to (i) the disruption of supply chains (e.g., Guan et al., 2020); (ii) limitations in and increased costs of shipping and distribution channels (e.g., Cardwell and Ghazalian, 2020); and (iii) problems of production related to a reduced and unstable labor force (e.g., Craven et al., 2020). The combination of layoffs, illness, quarantine, and unemployment has led to diminished household consumption thereby subsequently impacting firm revenues (Baker et al., 2020). Indeed, the pandemic and its consequences created an unprecedented crisis characterized by a simultaneous supply shock along with a demand shock (Barua, 2020; Cifuentes-Faura, 2021).

Several studies examine the economic impact of COVID-19 on business firms in specific jurisdictions. One study, for example, examines the negative influence that COVID-19 has had on the financial performance of Chinese-listed companies, especially upon small- and medium-sized companies, along with the tourism and airline industries (Rababah et al., 2020). Zheng et al. (2021) examine 126 Chinese-listed firms across 16 industries and finds that: "Overall, the Covid-19 outbreak reduced Chinese listed firms' financial performance proxied by the revenue growth rate, ROA, ROE, and asset turnover." Compared to the global economy, Europe was also hit hard in 2020 and its industries will likely experience a slow recovery (De Vet et al., 2021). In South America, over one-quarter of Brazilian companies rated by Fitch Ratings were found to be "…highly sensitive to the financial impact of the coronavirus outbreak, due to low liquidity, currency risk and limited ability to take on debt to ride out the pandemic…" (Rowley, 2020).

Darwish and Naggar (2021, pp. 8–9, emphasis added), examine CSR in Bahrain and state:

> It has become evident that COVID-19 has had a strong influence on CSR. Thus, we conclude that *there is a significant relationship between COVID-19 and its colossal impacts on the CSR of organizations worldwide, such as businesses in the Kingdom of Bahrain*. Organizations in the Kingdom of Bahrain showed some of the ways in which has COVID-19 significantly impacted society, people, and the environment, derived from corporate practices, governance structure, and stakeholders.

While COVID-19 has clearly impacted the world economy and thereby corporate revenues, it has also driven a number of companies to *reinforce* their CSR activities. For example, Thakur and Bamal (2021, online) indicate that: "…the COVID-19 pandemic has brought CSR to the forefront. Corporates, both large and small, headquartered in India or abroad, have risen to the challenge and augmented the government's efforts by re-orienting their CSR strategies." This revitalization of CSR in India has had a positive impact on firm value. Not only have CSR activities appeared to protect firms against negative outcomes, but can also even enhance profitability or the firm's value during a crisis such as COVID. For example, Arora et al., (2021, p. 8) observed among Indian firms: "…a positive relation between CSR activities [i.e., environmental, social, and governance "pillars"] and shareholder value during the COVID-19 crisis period." One study based on a literature review of over 1800 studies, concludes that: "There are signals that enterprises might see COVID-19-related CSR as an entry door to increase corporate influence thereby *commercializing the pandemic*" (Asante Antwi et al., 2021, p. 1, emphasis added). CSR can also become a protective financial "buffer" for firms during a crisis. One study for example found that while firms based in countries with a more "devastating" COVID-19 impact suffered a greater decline in firm value, the negative impact was "…less pronounced for firms with better sustainability [i.e., environmental and social] performance" (Bose et al., 2022, p. 597).In light of the multiplicity of negative economic factors related to the pandemic, it is not surprising that predictions abound regarding the increasing number of bankruptcies taking place or looming on the horizon throughout the world (Vereckey, 2020). The following is one such expectation (Rooksby & Handick, 2021, p. 145, emphasis added):

> Many predict that big, multinational companies are poised to be even more successful after the pandemic ends, as smaller, closely held companies do not have the capital to endure the higher operating costs and financial uncertainty the pandemic brought on. *Thousands of such enterprises have already closed, and many more are destined to in the months ahead*.

According to many—if not most—business and society theorists (e.g., Friedman, 1970; Sundaram & Inkpen, 2004), generating economic returns by providing goods and services to society in order to remain in business and to *maximize* shareholder value is the essential and fundamental responsibility of business; or what might be referred to as the "…baseline requirement that must be met" (Carroll, 2021, p. 319). The idea that societal stakeholders should be able to continue to hold business firms accountable for a lack of financial performance, even when due to events outside their control such as due to the COVID-19 pandemic, appears tenuous at best. The real test, however, is whether companies continue to abide by a normative framework (i.e., the legal system along with universal ethical norms) *even* when the firm is facing a catastrophic event (Bishop, 2000). Next, the impact of COVID-19 on the ability of business firms to continue to fulfill their required *legal* responsibilities is explored.

### COVID-19 and CSR: the legal domain

In addition to financial pressures, the ability of business firms to properly fulfill their legal CSR obligations in terms of abiding by government legislation (Carroll, 1979) has also been compromised due to financial pressures related to COVID-19. Just a few of the legal challenges faced by employers due to COVID-19 include continuing to abide by their legal health and safety, privacy, and human rights obligations (Borden, Ladner, Gervais, 2020; Kercher et al., 2020). Other legal issues that have surfaced include: whether employees will be forced to vaccinate (even when against their religious beliefs or due to previous health care issues); whether employees must legally provide consent to being tested for COVID; whether employees will be legally entitled to pay while waiting on site to be tested; and whether employees will be legally entitled to pay if sent home by their employers. The following are various additional legal matters that have arisen for business firms to contend with due to COVID-19 (Borden, Ladner, Gervais, 2020):

- *Health inquiries and testing of employees*: Employers engaging in health screenings (e.g., temperature tests) or asking personal questions about employee health can potentially violate various forms of legislation, including the US *Americans with Disabilities Act* (ADA);

- *Telecommuting issues*: With employees working from home, new legal issues related to privacy laws in terms of tracking employee work hours and productivity have placed firms at legal risk;
- *Reasonable accommodations*: Employers may become legally required to provide their employees with reasonable accommodations (e.g., telecommuting) if COVID-19 were to be considered a disability;
- *Job protected leaves of absences*: Several US states legally protect the jobs of employees due to employee sickness or if employees are absent in order to take care of sick family members; and
- *Payment of salaries/benefits*: Other legal issues include the ability to require employers to pay salaries and provide benefits for days when the employer decides to close for business.

In the USA in 2020 alone, COVID-19 liability legal actions (including court filings and administrative complaints) exceeded 6000 grievances and lawsuits (Burtnette, 2021). Business firms will also likely continue to face additional lawsuits for negligence or wrongful death such as those already experienced by US-based firms Walmart, Safeway, and Tyson Foods (Adamy, 2020), despite the fact that the majority of the states in the USA rushed to enact legislation to protect or shield firms against such lawsuits (Povich, 2021).

Negligent practices leading to lawsuits might also include firms not adequately protecting their workers. This could take place through improper screening for symptoms, non-enforcement of mask requirements, not sanitizing workspaces, not requiring social distancing, or by not enforcing limits to the number of customers inside stores (Adamy, 2020). Legal issues may also arise if employees decide not to work in close proximity to other employees who are not engaging in required workplace hygiene practices (e.g., social distancing, regular hand-washing, etc.). Legal problems may also result when employees come to work exhibiting or complaining of the various symptoms of COVID-19. Such symptoms can include coughing, fever or chills, shortness of breath, fatigue, headache, runny nose, nausea or vomiting, muscle or body aches, or sore throats (Borden, Ladner, Gervais, 2020). It can be expected that additional and novel legal issues will continue to develop as COVID-19 evolves, as might also be expected in the wake of any global health-related crisis.

## COVID-19 and CSR: the ethical domain

According to Carroll, the ethical CSR domain embodies: "…those standards, norms or expectations that reflect a concern for what consumers, employees, shareholders, and the community regard as fair, just, or in keeping with the respect or protection of stakeholders' moral rights…Superimposed on these ethical expectations emanating from societal groups are the implied levels of ethical performance suggested by a consideration of the great ethical principles of…justice, rights, and utilitarianism" (1991, p. 41). In terms of their ethical motivations, Manuel and Herron (2020, p.

235, emphasis added) suggest that businesses: "…have engaged in a wide range of CSR actions during the pandemic, likely motivated by both *utilitarianism* and *deontological* factors [i.e., "…the moral imperative to do what is right" rather than based on consequences, 2020, p.237] in response to the needs of internal and external stakeholders."

Beyond ethical motivations for their COVID-19 related actions, the COVID-19 pandemic has generated a series of *ethical* social responsibility issues for individual citizens, governments, as well as business firms, in addition to the emergence of economic and legal issues. According to the US Hastings Institute (Gostin et al., 2020, p. 8): "Few novel or emerging infectious diseases have posed such vital ethical challenges so quickly and dramatically as the novel coronavirus SARSCoV-2, which causes Covid-19." In terms of the business community, for example, a number of American companies, while cutting employment, were simultaneously financially rewarding their shareholders during the pandemic. Such firms can argue that they were merely upholding their fiduciary responsibilities to shareholders. Nonetheless, the activity of downsizing while simultaneously providing financial rewards to shareholders during a global crisis of this dimension raises important ethical issues related to notions of distributive justice or fairness (Lakshman et al., 2014). One can ask, on what equitable basis should shareholders be entitled to benefit from financial rewards of this kind, while at the same time the firm's employees (who are the individuals primarily responsible for the generation of such rewards) are being laid off? Leading American companies including Caterpillar (suspending plant operations), Levi Strauss (closing stores), Stanley Black & Decker (initiating layoffs and furloughs), and Steelcase (shedding employees) did so during the pandemic while—simultaneouslyproviding their shareholders with a combined US$700 million in dividends (Whoriskey, 2020).

Conversely, other American companies such as The Gap, Darden Restaurants, and American Eagle, can be seen as acting in a more "ethical" manner toward their non-shareholder stakeholders by deferring payment of dividends, as well as halting their stock buyback programs (Whoriskey, 2020). Another example of an "ethical" company exhibiting genuine concern for their employees is Microsoft. The company voluntarily decided to provide its workers with 12 weeks of paid parental leave in the wake of disruptions caused by extended school closures, despite not being legally required to do so (Iyengar, 2020). The ethical issue of whether companies should require their employees to be vaccinated, or whether restaurants, theaters, gyms, or other establishments should require proof of vaccination of their patrons, especially when not legally required to do so, also emerged during the pandemic as an important ethical CSR issue for businesses to attempt to resolve (Moreau, 2021).

Other companies have demonstrated "ethical" CSR during COVID-19 by taking proactive actions to protect their customers' financial well-being against the practice of price gouging by others. For example, Amazon, in February 2020, reportedly removed or blocked access to over one million items in high demand due to COVID-19 after many of these products were falsely advertised claiming to defend against or even cure COVID-19. Tens of thousands of other items, such as face masks, were determined as being offered at significantly higher prices than those posted either elsewhere or recently on Amazon's site (Giberson, 2020). Similarly, eBay deleted more than 5 million listings of goods due to significant price increases (Giberson, 2020).

- To assess the impact of the pandemic on ethical and legal compliance within business firms, the American-based ethics consulting firm LRN conducted a survey of 627 ethics, compliance, and legal executives, along with experts at companies and organizations around the world, with at least 1,000 employees, with more than half of the respondents being located outside of North America. The report, entitled *The 2021 Ethics & Compliance Program Effectiveness Report: Meeting the Covid-19 Challenge*, looked at the impact of COVID-19 on "…ethical culture, the steps organizations took to meet their challenges, and the effectiveness of their ethics & compliance programs" (LRN, 2021, p.2). According to one leading ethics expert referred to in the report, COVID-19 can be looked at as a "stress test" for ethics and compliance programs, to expose how well they function when they are under pressure during a crisis: "The results of such a stress test would demonstrate whether an organization stayed true to its values and mission or whether unethical behavior flourished in the absence of physical presence and oversight…[in other words] does an organization's ethics and compliance program work in practice [and] not just on paper…" (LRN, 2021, p.2). The major overall finding of the survey is that business firms continued to emphasize ethics and values despite the pressures of the pandemic. In general, LRN's research (2021, p.18) found that: "…companies and organizations relied upon their values to go above and beyond their legal and regulatory obligations, and meet the challenges of the pandemic." More specifically, with respect to the ethical obligations of firms during COVID-19, the following was found (LRN, 2021, p. 4, emphasis added):80% of survey respondents said "…*ethics and compliance considerations played a key role* in shaping organization responses to COVID-19 challenges";
- 87% of ethics, compliance, and legal experts surveyed, reported that "…*leadership rose to the challenges* of dealing with the consequences of the COVID-19 crisis";
- 85% reported that their *boards of directors* "…effectively supported ethics and compliance during COVID-19";
- 85% answered that "*leaders* responded to the challenges [of the pandemic] in a way that is consistent with company purpose and values";
- 73% "reported leaders *communicated* candidly about challenges"; and
- 68% said "…leadership took steps to *help employees cope* with the negative effects of the pandemic in their lives.

## COVID-19 and CSR: the philanthropic domain

As opposed to economic, legal, or ethical CSR activities, Carroll (1991) suggests that there exists a fourth CSR dimension—termed "corporate philanthropy"—that is neither required nor expected of society, rather it is only considered to be "desirable." Carroll (2016, p. 4, emphasis added) defines corporate philanthropy as follows:

> Corporate philanthropy embraces business's *voluntary* or *discretionary* activities. Philanthropy or business giving may not be a responsibility in a literal sense, but it is normally expected by businesses today and is a part of the everyday expectations of the public. Certainly, the quantity and nature of these activities are voluntary or discretionary. They are guided by business's desire to participate in social activities that are not mandated, not required by law, and not generally expected of business in an ethical sense. Having said that, some businesses do give partially out of an ethical motivation. That is, they want to do what is right for society.

With that definition in mind, it seems that beyond fulfillment of any economic, legal, and/or ethical responsibilities, business firms have also engaged in a series of notable *philanthropic* activities during COVID-19. According to a report by Candid and the Center for Disaster Philanthropy (2021) based in the U.S., more than US$20 billion was awarded in COVID-19-related philanthropic giving around the world in 2020, with 44% of the funding coming from corporations (Maurrasse, 2021). In 2021, the companies donating the largest sums of money with respect to COVID-19 included: Google, Chinese technology company ByteDance, Wells Fargo, and MasterCard (see: Olphert, 2021 for additional examples of corporate philanthropic giving during COVID-19). In addition to the above, the two largest independent foundation givers were the Bill & Melinda Gates Foundation and The Rockefeller Foundation, each donating over US$1 billion (Candid/Center for Disaster Philanthropy, 2021). The extent of these philanthropic activities is surprising, given the significant new financial pressures that were being placed on business firms due to the pandemic crisis. As indicated by Crampton and Patten (2008, p. 870): "… to the extent that the giving is a function of economic constraints, the philanthropic response to catastrophic events might be expected to be at the expense of corporate giving to other needy causes."

In light of increased financial pressures, it is not necessarily clear to what degree such philanthropic actions were driven solely out of concern for those suddenly affected by the swiftly emerging pandemic. Corporate philanthropic giving during COVID-19 may also have been opportunistically motivated by the self-interested desire to enhance goodwill among consumers, employees, and communities, and thus such giving was also indirectly economically motivated (Chen et al., 2022). While in some countries, corporate philanthropy can also be *legally* mandated for large companies (e.g., India, Mauritius, Indonesia, Nepal, see: Ramdhony, 2018), and thus would also fall under the legal CSR domain, for most corporations, philanthropy is completely volitional. In any event, while the COVID-19 crisis is clearly a *threat* to the economic sustainability of many businesses along with the overall material well-being of society, it has at the same time presented many *opportunities* for companies to stand apart from their competitors by engaging in philanthropic activities (Fernández-Feijóo Souto, 2009; Maas & Liket, 2011). Interestingly, perhaps due to the nature of their relationships with their stakeholders, family-owned firms have also been observed to have been particularly philanthropic during the pandemic. For example:

> Coat manufacturer Canada Goose…immediately began to produce and distribute medical gear free of charge to hospitals in Canada; French leisure goods firm Decathlon donated snorkeling masks to caregivers; the Italian luxury clothing company, Miroglio Group, began making PPE masks; while Hamilton Medical, a market leader in medical ventilators, hiked production by an amazing 50% (Le Breton-Miller & Miller, 2021).

Table 1 below provides a small sampling of various companies' philanthropic activities during COVID-19 with respect to their primary stakeholders (see: Mahmud et al, 2021; Morgan, 2020; Strandberg & Schaafsma, 2020).

With respect to the motivations underlying such philanthropic initiatives, according to the chief corporate officer of Restaurant Brands International Inc. (i.e., Burger King, Popeyes, Tim Hortons): "It's not about trying to stand out. It's not about trying to compete for headlines. It's about trying *to do the right thing*" (Hall, 2020, emphasis added). With that, it is interesting to note that those populations that have traditionally been more economically challenged were shown to be disproportionately adversely impacted by the pandemic (i.e., Black, Indigenous, and people of color communities). These disadvantaged groups received far less private charitable funds than their proportion in the overall population. Indeed, the aforementioned population received only 5% of total foundation and public charity funding (Candid & the Center for Disaster Philanthropy, 2021), perhaps pointing to the role that financial utility may play in such funding. Those populations with less economic wherewithal may be seen as a less attractive target when compared with philanthropic investments with a central strategic element to them. Regardless of the motivations underlying current corporate philanthropy, it remains unclear whether COVID-19 will in fact have a lasting impact on future long-term corporate philanthropic activities. One might suggest or even expect that once the pandemic is finally over, including the emergence of any subvariants and business returns as usual, that the level of CSR philanthropic activity will also eventually readjust back to prior levels for many business firms. Only time will tell.

## Discussion

The COVID-19 pandemic crisis has impacted almost every aspect of society; CSR is no exception. The purpose of this preliminary study was to provide an accounting of the types of CSR activities undertaken in wake of COVID-19. The use of the Carroll CSR Pyramid allows an easy way to present and ponder a wide set of possible CSR activities that did occur despite previously noted factors such as uncertainty and financial strain that might have logically led corporate actors to cancel—or at least—delay such activities.

Our examination of the ways in which organizations approached and expressed CSR provides some insight into what may happen to CSR in times of crisis. First, a wide variety of organizations from different sectors continued to invest not only

**Table 1** Examples of corporate COVID-19-related CSR activities

| Employees | Customers | Suppliers | Government | Community |
|---|---|---|---|---|
| **Starbucks** (extended mental health benefits to employees and their families) | **First National Bank** (waived ATM fees and consumer loan late fees and refunded overdraft fees) | **Unilever** (provided US$775 million of cash flow relief for early payment to its small suppliers) | **Google** (provided US$800 million to support governments as well as small business, the WHO, and health workers) | **Zoom** (removed its 40-min time limit for schools to teach uninterrupted) |
| **Tim Hortons** (mask purchases and sick leave guarantees for employees) | **Wendy's** (expanded digital offerings to provide safe, contactless options like curbside pickup and delivery) | **Primark** (a fashion, beauty, and homeware retailer, paid its COVID-19-affected suppliers £370 million in additional orders) | **SAP** (launched its "SAP Purpose Network Live," a virtual platform that brings together government, companies, and others to find COVID solutions) | **AT&T** (opened up Wi-Fi hotspots around the USA) |
| **Owens Corning** (instructed their employees to work from home wherever possible) | **General Mills** (assured its customers of maintaining a steady and reliable food supply for people and pets as before) | **Walmart** (worked with national banks to allow qualified suppliers to get faster payments and eliminated an eligibility requirement) | **The Adecco Group** (released a study comparing government responses to the COVID-19 crisis in order to assist governments in determining best policies) | **Door Dash** (joined forces with community organizations to deliver an estimated one million pounds of groceries and prepared food to seniors and low-income families) |

*resources* in CSR-related activities, but *thought* regarding how those resources might be best utilized in light of new and emerging needs related to COVID-19 and its varied consequences. The Carroll CSR Pyramid afforded a clear way to distinguish among the foci of the CSR-related efforts. Not surprisingly, in light of the general, global nature of the COVID-19 crisis, a great amount of those efforts were related to corporate philanthropy.

Often, as can be seen above in Table 1, these efforts related to changes in the way work was undertaken for the benefit of employees and their families (i.e., Starbucks or Tim Hortons). Other times, these efforts were extensions or adaptations of the regular business activities of the firm for the benefit of customers (i.e., First National or Zoom). Finally, some efforts were directed toward suppliers or the general communities with which the firms interact (i.e., A.T.&T or Walgreens).

## Limitations

The study faces a number of limitations. First, the study is limited by its time horizon. CSR practices will evolve and necessarily change both throughout the duration of COVID-19 and long after its eventual conclusion, and thus a follow-up study should be conducted. Whether the study can be generalized to any other pandemics or major crises is also not clear. A more rigorous study would have examined a broader range of sources including the media, corporate reports, and corporate websites for additional examples of CSR activity taking place during COVID-19. As a highly qualitative study, the analysis was aligned with Carroll's theoretical "CSR Pyramid" framework, whereas other CSR frameworks could also have been applied to examine COVID-19-related CSR activities. Relying on empirical research and media sources, limited the extent of the data set and the information to be analyzed, as these databases may be overly "Western" oriented. In general, as an exploratory qualitative study, the analytical rigor of the analysis is quite limited.

### Future research directions

The manner in which these firms chose to realize their commitment to CSR vary widely and provide fertile ground for future research regarding the way in which corporate actors determine not only *if* to engage in CSR-related activities, but *how* to do so. Also, an empirical study that measures actual firm CSR expenditures both prior to as well as during the pandemic might help better assess if a crisis such as COVID-19 does in fact shift firm resource allocation in terms of its slack resources and to what extent. Qualitative interviews with firm executives could also help establish the manner in which the COVID-19 pandemic affected the CSR decision-making process and the relative prioritization of the various CSR domains (e.g., ethical-based CSR versus economic-based CSR). In addition to the above, the views of firm stakeholders, and in particular customers and employees, might be explored to determine their perceptions of insufficient or inappropriate firm CSR actions during the COVID-19 crisis. Finally, it would be prudent to examine how national

(Schwartz & Weber, 2006), generational (Kay, 2019), and psychological factors (Islam, 2020; Kay, 2011) might influence how CSR is imagined and implemented during crisis situations.

Finally, whether the CSR efforts of the firms identified above are based on ethical motivations or merely indirect economic reasons (or some combination, thereof), is something that could also be further investigated. For the ultimate stakeholder who is positively impacted, however, the actual motivation may be much less important than the actual beneficial consequences to them of the firms' CSR endeavors. Firms that purport on their corporate websites to prioritize the interests of their non-shareholder stakeholders, or which have been rated highly by various CSR ratings or indices (e.g., DJSI, FTSE4Good, MSCI ESG Indexes, Euronext, Sustainalytics, etc.), might also be examined to see whether they, in fact, engaged in more proactive COVID-19 CSR measures compared to their competitors possessing lower CSR ratings or that do not explicitly indicate their social responsibilities to their non-shareholder stakeholders. In any event, the fact that many business firms have not only continued, but have even further enhanced, their CSR efforts during the COVID-19 pandemic bodes well, not only for the current CSR "soul" (i.e., commitment) of the business community, but for the future of CSR as well.

## Conclusion

Whether CSR activity actually continues to take place at least at its current level, following the eventual conclusion of COVID-19, is yet to be seen. Levy (2021, p. 564) appears to be correct when he notes that the ultimate "…impact of COVID on CSR…is unclear." Indeed, Soskis (2021) views the pandemic as a major test for "authentic" philanthropy, which has proven inconclusive to date. According to the World Economic Forum (Samans & Nelson, 2020, online), the paramount importance of "companies" ensuring the future health and well-being of society has now clearly been emphasized: "The COVID-19 crisis…has highlighted companies as stakeholders themselves with an intrinsic interest in and shared responsibility for the resilience and vitality of the economic, social and environmental systems in which they operate." Carroll (2021, p. 1267, emphasis added) sets out the following challenge for companies addressing COVID-19 through CSR-related activities as follows:

> Whether significant progress is being made or not, only time and better measures will tell. Some of the leading companies appear to be making a difference; it remains to be seen if the mainstream CSR-adopter companies are doing more than changing nomenclature. With the recent COVID-19 pandemic, however, the stage has been set for businesses to *upgrade their CSR, purpose, or sustainability initiatives and commitments*.

It is difficult to predict the possible long-term impact of CSR behavior in general that has taken place during COVID-19 and its impact on future attitudes toward the business world. Firms that practice CSR behavior, in terms of properly fulfilling their economic, legal, ethical, and philanthropic social responsibilities, however, may play an important role in modeling adaptive COVID-19-related behaviors in communities in which they operate (Miller et al., 2021). What is more certain however is that in a post-COVID-19 period, it is very likely that both corporations and their stakeholders will seek to reexamine the degree to which traditional conceptions of CSR actually do serve society (Raimo et al., 2021; Zhao, 2021). It is hoped that this work will help both practitioners and academics alike to better understand the underpinnings and expressions of various CSR actors so as to best leverage future CSR-related activities both in times of calm and in times of crisis.

**Data availability** Data availability is not applicable to this article as no new data were created or analysed in this study.

## Declarations

**Competing interests** The authors declare no competing interests.

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