# Epistemological development of corporate social responsibility: The evolution continues

**BY NORMAN CROKER & LISA BARNES**

## ABSTRACT

This paper investigates the Corporate Social Responsibility / Corporate Social Performance ('CSR /CSP') from its inception to 2013 using a bibliometric technique, to examine its epistemological orientation and to determine whether it is primarily comprised of authors building on each other's work ('progressive') or by the development of alternative constructs ('variegational') or whether both orientations exist side-by-side within a dynamic, multidimensional concept.

The article takes as its point of departure, de Bakker, Groenewegen & den Hond's (2005) bibliometric analysis of the epistemological evolution of the CSR concept within the management literature from 1972 to 2002 using a dataset to that time of approximately 500 articles. Since then, the evolving CSR /CSP literature has transitioned the main CSR debate from a 'whether or not to' to a 'how to' implement CSR debate and the body of literature has grown to over 8,000 articles. The research finds that the progression of the CSR construct is both variegational and progressive and identify that the predominant theoretical theme is based on stakeholder theory.

The results of this research, identifyaf that the epistemological evolution of the CSR concept within the recent management literature can be characterized as being both variegational and progressive, adds a valuable contribution to the ongoing and increasing body of knowledge relating to CSR. The results of this study maybe of practical importance to scholars in identifying relevant foci for their future research into the CSR construct.

**Keywords: Corporate Social Responsibility, Social Responsibility of Business, Epistemological Orientation of Literature, Bibliometric Analysis**

## INTRODUCTION

During the past decade, the evolving Corporate Social Responsibility ('CSR') literature and the increasingly important accountability and sustainability imperatives for good corporate governance in management research and practice throughout the world have transitioned the main CSR debate from a 'whether or not to' to a 'how to' implement CSR debate; that is, CSR has moved from ideology to reality (Lindgreen, Swaen & Johnston, 2009). Ten years ago, de Bakker, Groenewegen & den Hond (2005) empirically analysed articles containing the words 'Corporate Social Responsibility / Performance', or their acronyms within the management literature from 1972 to 2002 to determine the epistemological evolution of the CSR concept using a bibliometric technique. They concluded that the fields of CSR and corporate social performance ('CSP') had become well established; were becoming increasingly integrated into regular business and management studies; their development was both progressive (that is, scholars building on each other's work) and variegational (that is, new constructs and linkages potentially obscuring progress); but it was difficult to conclude which view provided a better description of actual developments (p. 310).

Whereas de Bakker, Groenewegen & den Hond's (2005) analysis of CSR's epistemological evolution to 2002 referred to a combined CSR /CSP dataset of about 500 articles, by 2013 the equivalent dataset was about 8,000 articles. There is a gap in the literature relating to CSR's epistemological evolution within the management literature during the past decade. Additionally, there remains an unanswered question being whether the actual developments within the field of CSR (and CSP) research are primarily progressive or variegational; or alternatively, that the literature supports a conclusion that both forms of research and theory development continue to exist side-by-side within a dynamic, multidimensional concept.

Following a review of some significant developments in the CSR literature over the past decade and a brief review of the use of bibliometrics for analysing a body of literature; the research questions and research hypotheses are developed and stated. The structure of the rest of this article is: a description of the methodology for data collection and analysis; validation of the coding schema by reference to de Bakker, Groenewegen & den Hond's (2005) results; a presentation of the findings; a discussion of the results and a brief reflection on the study's limitations; and finally a peroration including implications for theory and a conclusion.

## EVOLUTION OF THE CSR CONCEPT DURING THE LAST DECADE

That a corporation has, in addition to its financial responsibility to its shareholders, a social responsibility ('SR') to society has been the subject of controversy and debate for the last 50 years (Fifka, 2009) since the emergence of a SR concept in the 1960s. Contemporaneously, Friedman (1970) put forward the opposing 'traditional' business view that the one and only SR of business is "*to use its resources and engage in activities designed to increase its profits …*". Four decades later, it remains "*a tortured concept, both theoretically and empirically*" (Godfrey, Hatch & Hansen, 2010: 316), carrying much historical baggage not conducive to clarity (Maak, 2008), which nonetheless managers are expected to address (Lockett, Moon & Visser, 2006). By the end of the century, however, the CSR concept had theoretically "*transitioned significantly to alternate themes such as stakeholder theory, business ethics theory, corporate social performance and corporate citizenship*" (Carroll, 1999: 292) although, possibly, a failure to distinguish among ethical, strategic and altruistic forms of CSR had generated controversy and confusion between these themes (Lantos, 2001). The debate over the applicability of these alternate themes continues to the present time (Heath, 2011; Krishnan, 2011). Windsor (2006) argues that CSR's conceptualisation remains

embryonic and contestable between ethically responsible and economically responsible approaches: that is, the CSR debate "*concerns principal-principal relations*" between the CSR principle, being that society is the superior principal, and the principle underlying the strictly fiduciary principal-agency role of management. Others, such as Sternberg (2009: 5) argue that CSR is "*conceptually incoherent, practically unworkable, and wholly unjustified* … [and] *would undermine the accountability and organisational objectives that are central to corporate governance"* but that ethical (or SR) business is simply when its focus is on maximising long-term owner value whilst respecting distributive justice and decency.

Four decades after Votaw's (1972: 25) criticism of CSR as meaning "*something but not necessarily the same thing, to everyone*", it is still argued that there is no consensus as to what CSR means (Coelho, McClure & Spry, 2003); that "*through sheer overuse, the term becomes analogous to worthless currency*" (Cheney, Roper & May, 2007: 7). The CSR definitional debate has continued (Fifka, 2009; Wan, 2006) within the literature of the last decade together with debates as to whether or not CSR: is limited to legal compliance (consistent with the 'traditional' business view) or requires fostering change (Husted & De Jesus Salazar, 2006; Whitmore, 2004) based on self-regulation (Albareda, 2008); "CSR as sustainability" (Kleine & Hauff, 2009; Truscott, Bartlett & Tywoniak, 2009; van Marrewijk, 2003); "CSR as corporate governance" (Sternberg, 2009; Tseng, Duan, Tung & Kung, 2010; Welford, 2007). Paradoxically, although the nexus between CSR and corporate financial performance ('CFP') has remained inconclusive despite much debate and empirical study (Demacarty, 2009; Godfrey, Hatch & Hansen, 2010; Wood, 2010), recent debate has also included argument that (strategic) CSR generates strategic advantage and reflects better management skills (Demacarty, 2009; Porter & Kramer, 2006; van Beurden & Gössling, 2008) and may be good for a corporation and its shareholders by improving CFP to maximise profits (Bondy, Moon & Matten, 2012; Ganescu, 2012; Vallaster, Lindgreen & Maon, 2012) and, therefore, should be embraced for its strategic advantage as opposed to altruistic motives (Fifka, 2009). Thus, some CSR advocates have returned full circle to Friedman's original arguments against the concept, but from a different perspective: that business activities have to be not just legal but also ethical and environmentally sustainable (Desrochers, 2010; Kleine & Hauff, 2009; Tanimoto, 2004); that is, the triple bottom line (Freeman & Hasnaoui, 2011; Tate, Ellram & Kirchoff, 2010), which recognises that the fiduciary responsibility rule cannot compel conflict with moral and social responsibilities (Windsor, 2006).

Therefore, the focus and justification of this research is to fill the literature gap relating to the epistemological evolution of CSR over the decade when the literature has transitioned from 'whether or not CSR is correct and necessary for business' to 'how and why to implement CSR', especially in relation to large international companies. The importance of this research as a contribution to the CSR literature is identified by Okoye (2009: 623): "*the articles which map CSR theories and definitions over time are an invaluable tool in pointing out the direction of CSR*" and endorsed by Miles (2012: 926) who adds "*it is fundamental to this process to revisit old arguments and old debates … to work towards a common core…*" These statements endorse the statement by de Bakker, Groenewegen & den Hond (2006: 16) in a subsequent research note on the use of bibliometric studies that "*they provide a valuable contribution in the ordering of an increasingly accessible and broad body of knowledge*".

## THE USE OF BIBLIOMETRICS FOR AN ANALYSIS OF A LITERATURE

de Bakker, Groenewegen & den Hond (2005) sourced their CSR and CSP datasets from ISI Web of Science Social Science Citation Index ('WOS') and ABI/Inform ('ABI') from 1969 to 2002, by searching the databases on the following categories: title, keywords, and abstract

using five CSR /CSP search terms and limited their search to CSR and CSP because these two concepts were identified by them as being central to the discussion of CSR. Two authors (Alcañiz, Herrera, Pérez & Alcami, 2010; Herrera, Alcañiz, Pérez & Garcia, 2011), extended this work to 2006 with their datasets being sourced in 2006 and also limited to the ABI and WOS databases. Whereas the epistemological evolution of the CSR concept for at least the past 8 years is not addressed, forming the justification for this research, this is not to say that there has been no bibliometric research into CSR-specific and related literatures in the interim. In addition to the work cited above, there are numerous examples of other authors who have conducted bibliometric studies to explore the CSR and related literatures for various research aims. These studies confirm scholarly interest in, and the relevance of, bibliometric research and include, for example:

- Lockett, Moon & Visser (2006) examined 114 CSR-related articles from seven journals, from 1992 to 2002 finding the field was in a continuing state of emergence;
- Egri & Ralston (2008) examined 321 corporate responsibility articles from 13 journals from 1998 to 2007, finding them to be predominantly quantitative analyses of empirical data;
- Huang & Ho (2011) analysed the WOS database for 'corporate governance' finding a growth pattern of slight growth during the 1990s, then accelerating growth to 2008;
- Aguinis & Glavas (2012) performed a bibliometric analysis and reviewed 588 CSR-related articles to develop a research agenda, finding 271 (47%) were empirical and 305 (53%) were conceptual;
- Leonidou & Leonidou (2011) analysed 530 articles drawn from 119 journals from 1969 to 2008 on environmental marketing and management, finding a predominantly data-driven trend;
- Huang & Lien (2012) investigated the development of Corporate Governance research;
- Fetscherin, Voss & Gugler (2010) mapped the evolution of foreign direct investment research in China; and,
- Fetscherin, & Usunier (2012) investigated the evolution of corporate branding research.

Thus, although none of these analyses reported a descriptive or prescriptive orientation, implying that identification of such orientations to examine CSR's epistemological development must be performed with care, it can be seen that this paper builds upon an emerging research methodology to investigate bodies of literature. The results of such investigation can contribute to identifying future directions for CSR research.

## RESEARCH QUESTIONS AND HYPOTHESES

de Bakker, Groenewegen & den Hond (2005) conducted their analysis on a CSR dataset of 505 articles, a CSP dataset of 155 articles and combined CSR /CSP dataset of 549 articles sourced from WOS and ABI in May 2004 (plus 6 articles which were individually sourced) for the period from 1969 to 2002; of which 111 were common to both datasets. As the CSR /CSP dataset had so much overlap with the CSR dataset they "*chose to focus* [their] *analysis on the CSR dataset to maximise the contrast with the CSP dataset*" (p. 300). For these 505 CSR articles and 155 CSP articles, they were able to find and retrieve abstracts or copies for 471 CSR articles and 151 CSP articles and thus these articles were those used for epistemological coding and analysis. They note that there was disagreement between the coders for 86 CSR articles and 34 CSP articles (18.3% and 22.5%, respectively) and record

that the papers were recoded based on full papers "*as far as these could be retrieved*" (p. 295) such that their eventual combined CSR /CSP dataset was approximately 500. Their conclusion for the overall epistemological orientation can be summarised: Theoretical = 48.7%; Prescriptive = 14.3% and Descriptive = 37%.

de Bakker, Groenewegen & den Hond (2005: 297) proposed "*a replication of our findings within some distant future*" and, subsequently, "*follow-up and maybe replication studies within a few years' time* [would be] *appropriate to see where the field of CSR /CSP research comes from and where it is heading*" (2006: 16). This research, limited to the same two databases, ABI and WOS, for the years up to 2002 generated approximately 57 or 10% more articles (606–549) indicating no significant increase in the comprehensiveness of the databases over time. Moreover, the volume of articles published subsequent to 2002 has accelerated, similar to the growth pattern found by Huang & Ho's (2011), with the number of articles identified that meet the CSR /CSP criteria exceeding 1,000 articles per year in recent years. In addition to growth in the number of articles, many new journals, which have as their focus the relationship between business and society, have been introduced between 2002 and 2013, such as: *Corporate Responsibility and Environmental Management; Social Responsibility Journal; Journal of Corporate Citizenship*; and *Society and Business Review*.

As part of their analysis, de Bakker, Groenewegen & den Hond (2005) performed a text analysis of the article titles which reviewed emerging themes, by way of a word-pair analysis of their article titles, recording that the words 'stakeholders', 'business ethics' and 'quality management' were emerging; as was the linkage between 'empirical' and 'examination'.. We hypothesise, based on their text analysis and implied by Carroll's (1999) assertion that the CSR concept had theoretically transitioned to alternate themes, that the growth in academic interest in applying stakeholder theory to CSR at the turn of the century would continue in the subsequent decade.

Finally, de Bakker, Groenewegen & den Hond (2005: 300) found that the epistemological orientations of CSR research expressed as percentages changed over the period from 1972 to 2002 such that "*the share of theoretical papers increases steadily to almost 60% in 2000 to 2002 … caused by a steady increase in the share of* [empirical] *exploratory and predictive papers ... paralleled by a steady decrease in the percentage of descriptive papers"*. We hypothesise that this relatively changing relationship will continue in the decade to 2013. These relevant factors identified in the literature generate the research questions and hypotheses:

RQ1 Is the development of the overall epistemological orientation of CSR /CSP literature variegational or progressive, or both, and what are the emerging dominant themes?

RQ2 Is the proportion of the theoretically oriented *empirical exploratory and predictive* CSR /CSP literature continuing to grow at the expense of the *descriptive* orientation?

$RH1_D$ The development of the overall epistemological orientation of corporate social responsibility literature continues to be both variegational and progressive.

$RH1_T$ The dominant themes in the field of corporate social responsibility research continue to be either stakeholder theory or theories based on stakeholder theory.

RH2 The proportion of the theoretically oriented *empirical exploratory and predictive* CSR /CSP literature continues to grow at the expense of the *descriptive* orientation.

## DATA COLLECTION AND CODING

### Data Collection for Bibliometric Analysis

The procedure for data collection, performed during May-June 2014 – 10 years after de Bakker, Groenewegen & den Hond (2005) conducted their search in May 2004 – followed their procedure but differed in that, although we kept a separate record of the CSP and CSR articles, we focussed only on the combined CSR /CSP dataset. Also, we had noticed that there were numerous other journals that were not well covered by the ABI and WOS databases. Therefore, we expanded our dataset sources to include the ABI, WOS, EBSCO Megafile Complete ('EBSCO') and Emerald databases and from the *Harvard Business Review* and *Business Horizons* journals in that order; using the same five search terms: '*corporate social responsib*', 'corporate social responsive*', 'CSR', 'corporate social performance',* and '*CSP',* also in that order. We note that this expansion has not made the dataset 'exhaustive'. However, we consider that expanding the data sources, thereby increasing the breadth of source journals, has made the results more representative.

A preliminary analysis to determine if the three words should be put into inverted commas or not was performed and the results found relatively few additional items in the search without inverted commas. Moreover, the use of inverted commas and 'whole phrase' in EBSCO and WOS, respectively, resulted in valid articles being excluded. Therefore, inverted commas were not used for the search but a careful manual review was performed during the cleaning process to review those without the exact phrase (using the Endnote 'Search' function). The first search was performed for ABI *corporate social responsib** using the parameters 'Full text', 'Peer reviewed', 'Scholarly journal', Document type: 'Article' and Language: 'All'. The article particulars and abstracts were then exported to Endnote. This was then repeated for the other 4 search terms and the articles from each search were allocated to an Endnote 'Group' to facilitate source identification in the final dataset. Thereafter, the same procedure was repeated for the other sources. After completion of the process for all databases, a total of 19,986 articles for the years 1949 to 2013 constituted the initial 'raw' combined CSR /CSP dataset, with sources and searches separately identified in Endnote Groups.

Following the removal of duplicates, a final manual analysis of this CSR /CSP dataset was then performed to remove 7 categories of documents that did not meet the data requirements of being peer reviewed, academic research papers. These were:

1. Summaries, Calls for papers, unreferenced Introductions and Editorials;
2. Book Reviews;
3. Dissertations, Errata, Book extracts, Abstracted articles;
4. No abstract and no PDF;
5. Opinions, Commentaries, Reviews, non-academically oriented interviews;
6. Conference proceedings (predominantly in WOS-sourced articles); and,
7. Letters to the Editor.

Nearly all of the articles which included the acronyms CSR /CSP were either irrelevant because the acronym referred to something else (for example, Call-centre Service Representative, etc.) or were duplicated with articles which included the words also and were discarded. Non-English articles with neither an English abstract or English summary were

also discarded. More than half of the raw dataset was discarded during the initial electronic and subsequent manual removal of duplicates and non-relevant articles to result in a 'clean' aggregated dataset of 8,201 articles. A further 192 items were found to be irrelevant during the coding process and discarded, resulting in a final aggregated dataset of 8,009 articles. The fully cleaned dataset is tabulated by reference to the search category criteria for the period 1949 to 2002 and 2003-2013 in Table 1.

Table 1: Cleaned data sorted by data source and relevant periods

| Period | ABI | WOS | EBSCO | Emerald | HBR-BH | Totals |
|---|---|---|---|---|---|---|
| 1949 - 2002 | 412 | 194 | 214 | 15 | 18 | 853 |
| 2003 - 2013 | 2,140 | 2,108 | 2,414 | 482 | 12 | 7,156 |
| Totals | 2,552 | 2,302 | 2,628 | 497 | 30 | 8,009 |

**Data coding for Bibliometric Analysis and Themes**

de Bakker, Groenewegen & den Hond's (2005) performed their data coding by reference to a classification schema that separately identified: Theoretical, Prescriptive and Descriptive orientations and their sub-orientations (p. 294). They ascribed the initial coding disagreement, primarily between '*Descriptive*' and '*Theoretical Empirical*', to the length and clarity of the abstracts. On review, we found their coding schema for the epistemological orientation required subjective interpretation and elected to: (1) retrieve the full article PDFs where available (97.4%) prior to coding; and (2) refine the classification schema: to be more conceptually descriptive by adding an "*Article orientation*" classifier, and to be exhaustive, by adding 'descriptors'. Our revised classification schema for the coding of the abstracts /full articles is shown in Figure 1

| Classification and sub-classification | *Article Orientation*, Description and Descriptor |
|---|---|
| Theoretical | *Academic orientation* – express or implied intent to add to knowledge |
| Conceptual | Primary focus is on developing or comparing theoretical constructs.<br>• Academic orientation - conceptually based review of current developments, theories and concepts and /or literature without reference to empirical data. |
| Exploratory | Primary focus is on developing or comparing theoretical constructs, based on the examination of extensive, new empirical data<br>• Academic orientation - conceptual with an empirical study - exploratory |
| Predictive | Primary focus is on testing theoretical constructs, by reference to or based on the examination of extensive, new empirical data.<br>• Academic orientation - theoretical with empirical study - testing CSR theories, assumptions and /or practices |
| Prescriptive | *Practitioner orientation* directed at practitioners or academics with express or implied "calls to action", rather than adding to knowledge |
| Instrumental | Primary focus is on the achievement of some desired change and /or action<br>• Academic or Industrial Practitioner recommendations for [insert] based on [insert] with or without empirical study |
| Normative | As for Instrumental but based solely on ethical, moral, or religious reasoning. |
| Descriptive | *Journalistic orientation* directed at reporting and /or commenting on facts, opinions or events |
| Descriptive | Primary-focus is on reporting events, facts or opinion.<br>• Commentary /opinion (including commentary on the law if applicable) and /or reporting on factual observations, with or without supporting empirical study and opinions |

Figure 1: Classification Schema for Epistemological Orientation of Papers

(Based upon: de Bakker, Groenewegen & den Hond's classification schema (2005) with the addition of *Orientation* and • Descriptors)

During the epistemological orientation coding process, we maintained notes on the most frequently appearing themes. We then used those notes to form the basis of a further search within our CSR /CSP dataset by entering the words representing the predominant themes as 'Abstract contains' or 'Title contains'. We did not include 'Keywords contains' because a preliminary review indicated that Keywords did not necessarily reflect the theme of the paper. For the articles that were returned for each theme, we then reviewed the abstract (and the full article where necessary) to determine that the article's primary topic closely related to the target theme. The themes which we identified for searching were: Corporate Governance; (Business) Ethics; Environment*; Financial Performance; Stakeholder*; Strateg*; and Sustainab*. We initially tried to separate business ethics from ethics but found the themes overlapped too much and the combined list made more sense.

## RESULTS AND ANALYSIS

**Number of papers**: de Bakker, Groenewegen & den Hond (2005: 292) reported "*an unexpected trend downward*" for 2003 and accordingly truncated their analysis at 2002, attributing the trend downward to a time lag by which publications are integrated into databases. We also found in several preliminary searches and in the data collection for this research a significant 'trend downward' for the previous year, and a much lesser reduction for the year before that, depending on when in the year the data sourcing was performed. We

determined that the cause of this 'trend downward' is not due to a time lag for integrated publications into databases but due to the 12 and 18 month "embargos" applied by many journals. This is further discussed in our results, relative to the trend downward of the 2012 and 2013 data. De Bakker, Groenewegen & den Hond (2005) report the numbers of articles per year by way of a chart (Figure 2: 293). Accordingly, we also chartered the number of publications per year for the CSR, CSP and CSR /CSP for both the extracted ABI-WOS dataset and the 'All sources' dataset from 1969 to 2002 (excluding the articles sourced prior to 1969 for clarity) in Figure 2 to demonstrate (a) repeatability of their methodology; and (b) consistency of results by our coding schema relative to their results and coding schema.

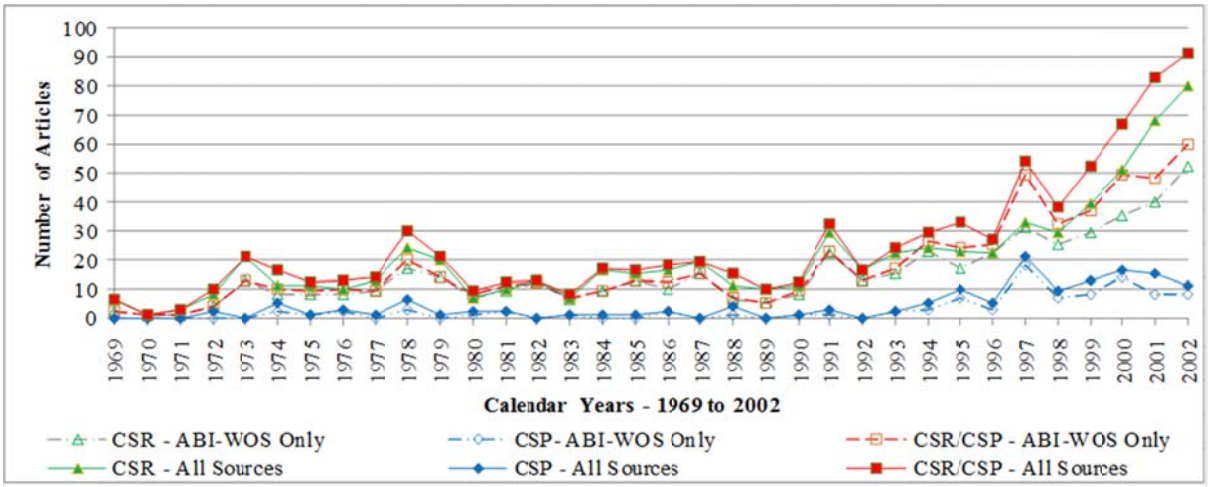



Figure 2: Articles per year to 2002: ABI-WOS and All Sources-CSR,CSP and CSR/CSP

By inspection, the two charts have the same shape. For our ABI-WOS dataset, the peaks in 1973, 1978 and 1991 are of the same magnitude; the trough in 1983, the peak in 1987 and the trough in 1996 are similar although slightly less pronounced but the peak in 1997 is more pronounced, possibly attributable to a Special Issue of *Corporate Reputation Review* 1 (1 and 2) in which 6 authors wrote full length articles under one abstract. Moreover, de Bakker, Groenewegen & den Hond (2005) found that the CSP and CSR literatures overlap until the early 1990s but that after 1990 a limited number of CSP articles could be distinguished. Our findings are similar: between 1990 and 2002 the CSP percentage relative to the CSR component of the CSR /CSP dataset rose to nearly 20%. Both our ABI-WOS and All sources CSP trend lines align exactly with their trend lines.

**Journals.** de Bakker, Groenewegen & den Hond (2005) found that the CSR papers appeared in 132 difference journals and the CSP papers appeared in 42 journals of which 10 did not include CSR papers. For the ABI-WOS dataset, we found similar results being that the CSR /CSP papers appeared in 188 different journals, the CSR papers appeared in 177 difference journals and the CSP papers appeared in 30 journals of which 11 did not include CSR papers. We also confirmed their findings that the specialist journals *Journal of Business Ethics* and *Business and Society* had published the largest number of publications for the period, with the former dominating the CSR literature and the CSR /CSP combined literature, and the latter dominating the CSP literature. For the All sources dataset we found that the CSR /CSP papers appeared in 242 different journals.

**Authors**. de Bakker, Groenewegen & den Hond (2005) found that the 155 papers in the CSP dataset were written by 189 different authors and the 505 papers in the CSR dataset were written by 621 authors both at an average of 1.2 authors per paper, but do not report against the CSR /CSP dataset. They record Carroll and Simerly published 10 papers in the

CSR dataset and the CSP dataset, respectively. The results of our review of the authorship are also similar: the 606 papers in the combined ABI/WOS dataset were written by 775 authors at an average of 1.28 authors per paper, with Carroll and Simerly identified as the authors of 13 papers and 9 papers, respectively.

**Epistemological orientation**. The epistemological orientation for both the ABI-WOS and the All sources datasets were compared with de Bakker, Groenewegen & den Hond (2005) and the results show remarkable similarity and consistency. They presented their results of the epistemological research of their two CSR and CSP datasets as aggregated results for 3-year periods. Our similarly aggregated results for the same 3-year periods for our two CSR /CSP datasets for ABI-WOS and All sources to 2002 are presented in Figure 3 to enable comparison. Once again, both charts have the same shape as that of de Bakker, Groenewegen & den Hond's (2005) chart for the epistemological development of the aggregated CSR literature over 3-year periods. This then both confirms the repeatability of their methodology and validates the consistency of our coding schema to that used by them. Having validated the data collection process and content analysis against de Bakker, Groenewegen & den Hond's (2005) results, it is now appropriate to report the results of the study's primary objective being to investigate the epistemological orientation of the CSR body of literature from its inception through to 2013.

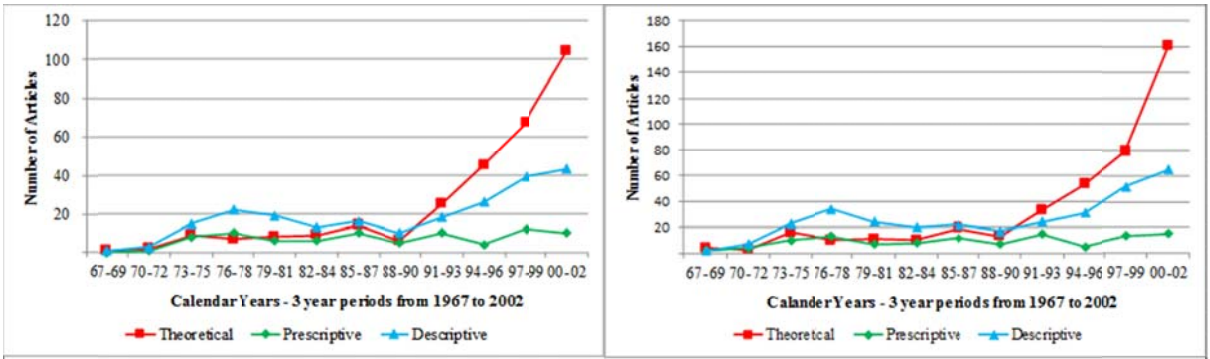



Figure 3a: 3-year aggregated ABI and WOS databases only

Figure 3b: 3-year aggregated All sources

Figure 3: Epistemoplogical Orientation for 3-year aggregated data for both the ABI-WOS and All Sources CSR/CSP datasets

**Epistemological Orientation of the CSR literature to 2013**

**Number of papers**. Figure 4 shows the number of articles up to and including 2013. It is clear that 2003, far from showing a trend downward, continues the upward trend with slight plateaus in the years 2001-02 and 2009-10 at an accelerating rate through to 2011. However, the trend downward from 2011 to 2013 is dramatic and warrants further particularisation. Accordingly, we have tabulated the articles per year from 2000 to 2013 in Tables 2a and 2b.

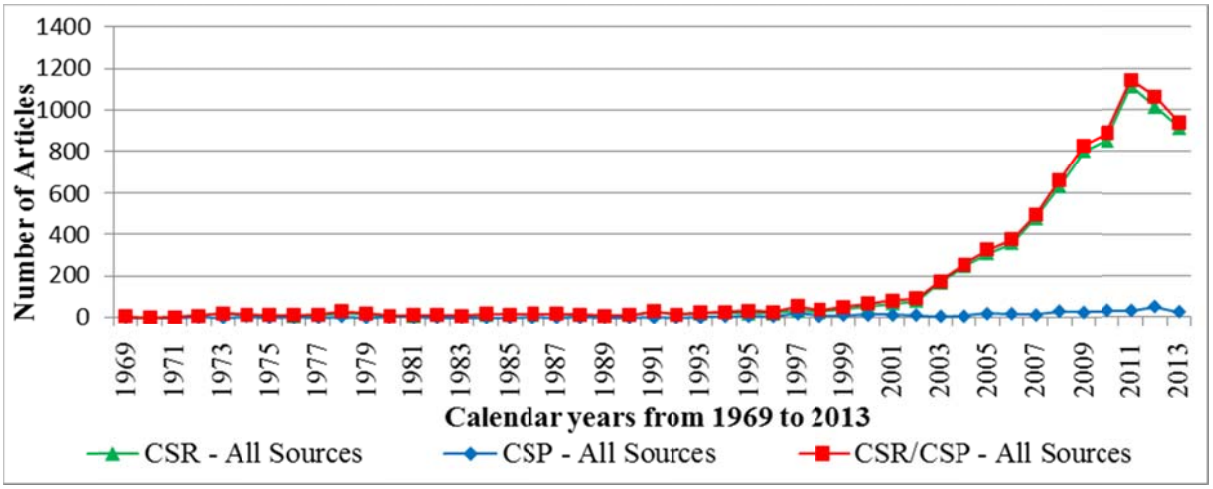



Figure 4: Articles per year to 2013: All sources- CSR, CSP & CSR/CSP

As can be seen from Table 2a, the downward trend from 2011 is significant over two years. Whereas the downward trend from 2012 to 2013 of 99 articles from 1,014 to 915 (9.8%) can be explained by the 12 and 18 month embargos, the reduction from 2011 to 2012 of 100 articles from 1,114 to 1,014 (9%) cannot be so explained, particularly since we sourced our data in May 2014 so the embargo effect would have been minimal. Whether this (a) marks a turning point in interest in CSR as a subject of research; or (b) indicates that authors no longer see a need to use the term; or (c) identifies 2011 as an extraordinary year; is not discernible from the data. However, we also confirmed de Bakker, Groenewegen & den Hond's (2005) observation of a trend to replace the 'Corporate Social Responsibility' words with the 'CSR' acronym in the years immediately prior to 2002, finding that the acronym only appeared in 3% of the article from 1986 (the first year it appeared by itself) to 2002. The frequency then increased to 7.5% in 2011 and the average for the 11 years from 2003 to 2013 inclusive was 6% confirming that the trend did continue after 2002.

Table 2a: Articles per year – to 2002 and 2003 to 2013: All sources – CSR, CSP and CSR/CSP

| Year<br>Dataset | To 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | All Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CSR | 719 | 170 | 247 | 307 | 357 | 479 | 633 | 800 | 855 | 1,114 | 1,014 | 915 | 7,610 |
| CSP | 134 | 7 | 8 | 21 | 19 | 14 | 31 | 28 | 32 | 31 | 49 | 25 | 399 |
| CSR/CSP | 853 | 177 | 255 | 328 | 376 | 493 | 664 | 828 | 887 | 1,145 | 1,063 | 940 | 8,009 |

Another striking point from Figure 4 and Table 2a is that interest in CSP reflected by the number of articles in the CSP dataset, which had peaked at 21 in 1997 to form 38% of the combined dataset, did not generate the same number of CSP articles again until 2005, by which time it only constituted 6% of the combined dataset. De Bakker, Groenewegen & den Hond (2005) speculated that there may have been a change in the CSP interest in the 1990s to make it distinct from the CSR dataset this was investigated and will be discussed below.

Table 2b: Epistemological Orientation results for aggregated CSR / CSP for All sources for the years up to 2002 and from 2003 to 2013 inclusive.

| | | Theoretical | | | Prescriptive | | |
|---|---|---|---|---|---|---|---|
| Year | Descriptive | Conceptual | Exploratory | Predictive | Instrumental | Normative | Total |
| 1949-2002 | 325 | 119 | 213 | 85 | 88 | 23 | 853 |
| 2003 | 47 | 49 | 41 | 11 | 25 | 4 | 177 |
| 2004 | 46 | 64 | 75 | 33 | 27 | 10 | 255 |
| 2005 | 100 | 88 | 74 | 32 | 28 | 6 | 328 |
| 2006 | 105 | 95 | 111 | 41 | 18 | 6 | 376 |
| 2007 | 133 | 135 | 141 | 52 | 26 | 6 | 493 |
| 2008 | 148 | 199 | 195 | 71 | 38 | 13 | 664 |
| 2009 | 144 | 251 | 285 | 89 | 43 | 16 | 828 |
| 2010 | 115 | 260 | 325 | 137 | 37 | 13 | 887 |
| 2011 | 113 | 318 | 478 | 192 | 36 | 8 | 1,145 |
| 2012 | 112 | 260 | 534 | 110 | 35 | 12 | 1,063 |
| 2013 | 74 | 254 | 516 | 78 | 14 | 4 | 940 |
| 2003-13 | 1,462 | 2,092 | 2,988 | 931 | 415 | 121 | 8,009 |
| Percentage | 18.3 | 26.1 | 37.3 | 11.6 | 5.2 | 1.5 | 100.0 |

**Journals**. For the All sources dataset we found that the CSR /CSP papers appeared in 1,745 different journals. Whereas the *Journal of Business Ethics* remained the dominant journal, having published the largest number of publications for the period and accounting for 13% of the articles, other specialist journals had pushed *Business and Society,* down to 5th position. The comparison of the 10 most significant publication sources of the CSR /CSP literature to 2013 is shown in Table 3a.

**Authors**. To determine the number of authors, we separated the multiple author citations and 'cleaned' the author names to get as close to a definitive list to the extent we could. We emphasise that the numbers of articles attributed to each author represents the total of those that were sourced in accordance with the methodology and obviously does not represent all articles that they may have written. Moreover, the list remains approximate because, for a very small number of articles it was difficult to determine if an author's name was the same as an author for another article where, for example, only initials were provided for given names. Having then compiled an overall list of authors, we identified that the 8,009 papers in the aggregated CSR /CSP dataset were written by approximately 11,306 authors at an average of 1.41 authors per paper. The 10 most productive authors are shown in Table 3b for the CSR /CSP literature to 2013.

Table 3a - Comparison of Main Publication Sources of CSR/CSP literature to 2013

| Journal name | No. of articles |
|---|---|
| Journal of Business Ethics | 1043 |
| Corporate Social-Responsibility and Environmental Management | 255 |
| Social Responsibility Journal | 202 |

Table 3b: Most productive authors in CSR/CSP literature to 2013

| Author names (b) | No. of articles |
|---|---|
| Moon, Jeremy | 27 |
| Kolk, Ans | 22 |
| Brammer, Stephen | 22 |

| | | | |
|---|---|---|---|
| Corporate Governance | 145 | Carroll, Archie | 19 |
| Business and Society | 125 | Comfort, Daphne | 19 |
| Business Ethics | 110 | Hillier, David | 19 |
| Business and Society Review (c) | 103 | Jones, Peter | 19 |
| Journal of Corporate Citizenship | 91 | Perrini, Francesco | 18 |
| Business Ethics Quarterly | 71 | Scholtens, Bert | 18 |
| California Management Review | 69 | Siegel, Donald | 18 |

*(a) The next ranked journal had 68 articles*

*(b) The next author recorded 17 articles*

*(c) Includes 11 articles from Business and Society Review/Innovation*

**Epistemological orientation**. Our primary interest in performing this research was to investigate how the epistemological orientation has developed over time. As for the period to 2002, we have aggregating the results into 3 year periods excluding the articles sourced prior to 1969. Accordingly, we present the period number in Figure 5a and the period percentages in Figure 5b. Whereas the number of empirical and conceptual articles continues to rise in each consecutive period, the descriptive and prescriptive (non-theoretical) articles also rises until 2010, and then starts to fall away. In percentage terms, the descriptive and prescriptive articles constituted more than 50% of the articles during the formative years to 1990 and have consistently fallen since then to be now just over 10% of the total. In contrast, the number of conceptual papers have remained around 10% until 1998 (except for 1969 to 1971 when there was only 10 articles in total). Our analysis also confirmed the share of theoretical papers increased steadily to just over 60% in the 3 year period 2000 to 2002. Subsequent to then, however, the conceptual papers have gradually increased to approximately 26% and the empirical papers have increased to 60% of the total.

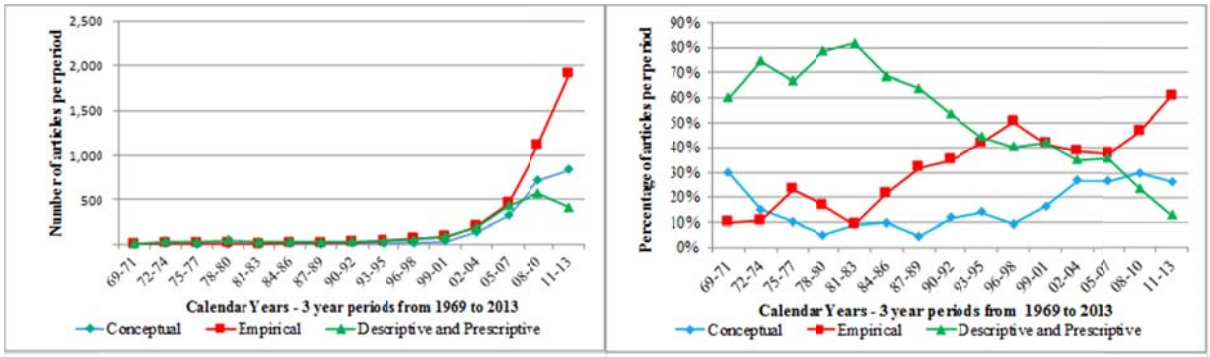



Figure 5a: 3-year aggregated dataset - articles per period

Figure 5b: 3-year aggregated - periodic orientation percentages

Figure 5: Epistemoplogical Orientation for 3-year aggregated data for CSR/CSP dataset

However, these 3-year aggregated data are not fine enough for examining trends since 2002. As can be seen from figures 4 and 5a, the volume of articles published annually subsequent to 2002 far exceeds the preceding years, rendering inclusion of the years preceding 2002 in a trend chart to be meaningless. Accordingly, for reviewing the annual and cumulative trends since 2002, we have commenced using 2002 as the base year. In Figures 6a and 6b we provide the annual production of articles in each of the six classification categories and the associated percentages; and in Figures 7a and 7b the cumulative annual production of articles in each of the six classification categories and the associated percentages.

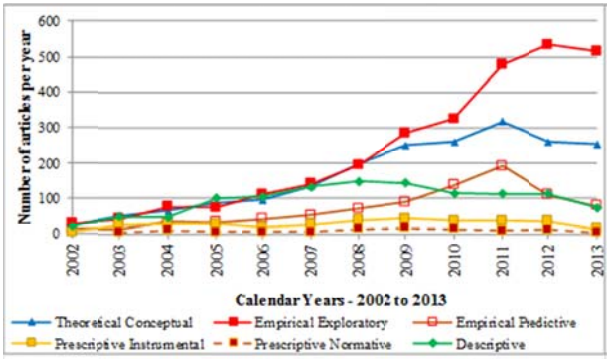



Figure 6a: Number of articles per classification per year

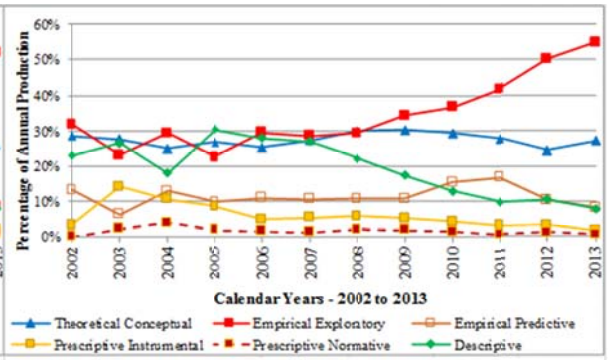



Figure 6b: Percentages of article orientations per year

Figure 6: Epistemological orientation of annual article publication for CSR/CSP dataset

Whereas it can be seen from Figure 6a that the annual production of articles rose for all classifications through to about 2007, except the prescriptive classifications which remained fairly constant per annum; from then until 2012 the descriptive classification gradually fell to just over 100 and, due to the overall reduction in articles in 2013, fell to 74 in 2013. The theoretical conceptual and empirical predictive continued to grow solidly until a peak in 2011 consistent with the overall numbers whilst, except for a slight downturn in 2013, empirical exploratory continued to grow for the whole period. This growth is confirmed by the percentage changes per annum in Figure 6b. It can be seen that the relative percentage production between conceptual, descriptive and empirical exploratory remained a bit 'messy' through to 2006 in the 20% to 30% range but thereafter empirical exploratory grew significantly to 55% at the expense of descriptive which fell to 8% by 2013. Empirical predictive also grew as a percentage to 2011 but also unexpectedly fell back to 8% in 2013 from 17% in 2011.

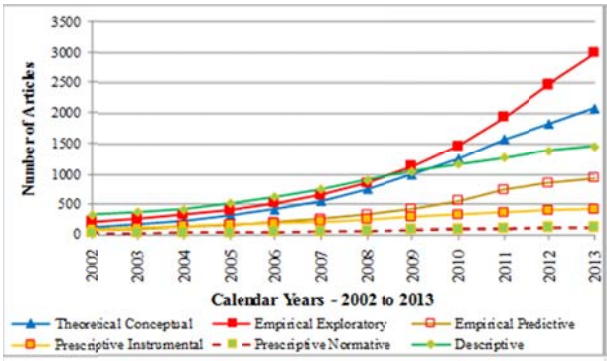



Figure 7a: Cumulative number of articles per classification 2002 to 2013

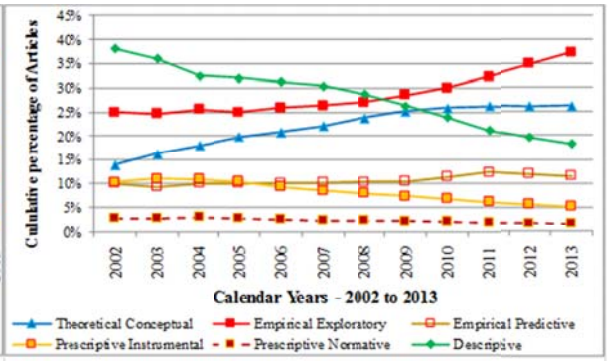



Figure 7b: Cumulative percentages of article orientations 2002 to 2013

Figure 7: Epistemological orientation of all articles assessed on cumulative totals over 12 years to 2013

Finally, from Figures 7a and 7b, which show the cumulative figures, it can be seen that all of the classifications continue to grow every year but the rate of growth is down over the last two years due to the overall reduction of CSR /CSP papers in 2012 and 2013. This confirms that the field of Social Responsibility of Business, as the body of literature is now described by the major databases, remains of great interest to researchers. Of more interest, however, the cumulative percentage of empirical exploratory articles continued to grow to an overall 37% and empirical predictive remained strong at 12%, whilst descriptive fell to an overall cumulative percentage of 12%. These changes in the percentages of empirical exploratory and predictive at the expense of the descriptive and, to a lesser but still significant extent, the prescriptive instrumental percentage which fell from around 10% to 5% over the 12 year

period, point to a continuation of both the variegational and progressive development of the CSR /CSP literature.

**Predominant Themes to 2013**

The other objective of this research was to investigate the emerging dominant themes for the period since de Bakker, Groenewegen & den Hond (2005) conducted their research in order to answer the second part of RQ1. We tabulated the data and totalled it from inception to 2002 and then from 2003 to 2013 to identify the dominant themes that existed when the de Bakker, Groenewegen & den Hond (2005) study was performed and what has changed since then. The results, tabulated in Table 4, show that, as at 2002, the dominant theme since the inception of the CSR /CSP literature was 'business ethics' which was just marginally ahead of the 'environment' with both of them securing more than one quarter of the articles that were actually concerned with one or other of the dominant themes. Interest in 'stakeholders', noting that this was largely an interest in 'stakeholder theory' was lying in 3rd place with the 'sustainability' theme lying second from bottom. During the period from 2003 to 2013, only the 'environment' maintained its quarter share with 'stakeholders' moving up into 2nd place just ahead of interest in 'sustainability' and 'business ethics' whilst 'financial performance' and 'corporate governance' attracted least attention. In terms of emerging 'theories', reference to stakeholder theory was by far and away the most frequently referenced theory in the CSR /CSP literature, both before and after 2002, thereby confirming $RH1_{T.}$

Table 4: Dominant Themes from inception to 2002 and from 2003 to 2013 inclusive

| | Corporate Governance | Environment* | (Business) Ethics | Financial Performance | Stakeholder* | Strateg* | Sustainab* |
|---|---|---|---|---|---|---|---|
| Total to 2002 | 17 | 189 | 193 | 56 | 122 | 98 | 37 |
| Percentages to 2002 | 2.4% | 26.5% | 27.1% | 7.9% | 17.1% | 13.8% | 5.2% |
| Total 2003 to 2013 | 400 | 2,310 | 1,389 | 389 | 1,767 | 1,378 | 1,456 |
| Percentages 2003 to 2013 | 4.4% | 25.4% | 15.3% | 4.3% | 19.4% | 15.2% | 16.0% |

## DISCUSSION

**The evolution of the CSR /CSP Literature**

Firstly, it is of interest that this analysis confirmed the assessment of de Bakker, Groenewegen & den Hond (2005) and others that the CSR /CSP literature is not significantly normative, both for the period up to 2002 and from 2003 to 2013; with less than 3% exhibiting this characteristic. This statistic is less than expected, given that there are still assertions of a normative bias in the literature (e.g. Dentchev, 2009; Matten, Crane & Chapple, 2003).

Secondly, this research confirms the results of de Bakker, Groenewegen & den Hond (2005) that there was a steady increase in interest in corporate social responsibility / performance from its inception until the early 1990s, except during the period 1983 to 1990, the Reagan era when the annual production of articles remained steady at less than 20, as predicted by Frederick (1983). From 1991, which together with 1997 were very productive years, until 2002 annual publications increased to 91 articles per year with a remarkable increase since then commencing with 2003 during which publication of articles nearly doubled from the 2002 figure to 177. Since these observations are based on the All sources dataset and continued past 2002, this provides the answer to the first question posed by de Bakker, Groenewegen & den Hond (2005) being that increased interest accounted for the upward trend of article production from the early 1990s.

Although the term 'Corporate Social Performance' appeared once in the referenced databases in 1959 (Eells, in keywords), it did not appear again until the mid-1970s. Thereafter, there was a limited but consistent interest in this term, but this was overshadowed by growth in the interest in the terms 'Corporate Social Responsibility', 'Corporate Social Responsiveness' and 'CSR' until the period between 1995 and 2000 when CSP competed for major interest with an aggregated 27% of published articles for the period and a peak in 1997 of over 30%. Since 2002, reference to 'Corporate Social Performance' /'CSP' has reduced as a relative fraction in the CSR /CSP literature with approximately 3.7% being recorded for the period 2003 to 2013, down from the 16.8% for the period to 2002, to generate an overall average of 5.1%. This supports an argument that the CSP literature may now be distinguishable from the CSR literature although the orientation of the CSP component of the dataset remains similar to that of the combined dataset. We also found that the CSP dataset is considerably more theoretical in orientation for the period to 2002, confirming de Bakker, Groenewegen & den Hond's (2005: 298) observation and it remained so thereafter with the theoretical orientation for the period to 2002 being 60.5% and overall to 2013 was 80.7% both of which are higher than the combined dataset and both were at the expense of the descriptive orientation. We conclude that the CSP component remains an integral part of the CSR literature but that interest in this construct has significantly reduced.

**Epistemological Orientation of the CSR /CSP Literature**

So, how has the epistemological orientation of the CSR /CSP literature changed over time? Broadly, the changes are:

| Orientation | To 2002 | 2003-2013 |
|---|---|---|
| • Descriptive | 38.1% | 18.3% |
| • Theoretical Conceptual | 13.9% | 26.1% |
| • Theoretical Empirical Exploratory | 25.0% | 37.3% |
| • Theoretical Empirical Predictive | 10.0% | 11.6% |
| • Prescriptive Instrumental | 10.3% | 5.2% |
| • Prescriptive Normative | 2.7% | 1.5% |

That is, both the descriptive orientation and the prescriptive orientation have halved whilst the theoretical conceptual orientation has doubled and the theoretical empirical exploratory orientation has increased by 50%. Although approximately half the theoretical papers are exploratory; with conceptual and predictive orientation forming the other half up to 2002 and subsequently, the noticeable change is that the theoretical papers have increased from 48.9% to 75% and the empirical papers have increased from 35% to 48.9% as the average

production for the 11 years. This is consistent with, and an extension of de Bakker, Groenewegen & den Hond's (2005) observations of the changes over time up to 2002. Even more emphatic is the ongoing trend with the figures for the last three years during which the theoretical papers have increased to 87% and the empirical papers have increased to 60.6% whilst the number of descriptive papers has reduced to 9.5%. We interpret the dramatic changes in percentages of article orientation per year and cumulatively for the period 2003 to 2013 to be evidence of an ongoing progressive and variegational orientation in that authors continue to build on and clarify central theoretical CSR constructs whilst simultaneously other authors explore new CSR constructs through empirical investigation.

This trend towards an increasing percentage of empirical exploratory articles confirms the assertions of many authors over recent years that the field of research into CSR /CSP is characterised by an emphasis on empirical research. For example, Lockett, Moon & Visser. (2006) assert that the empirical research has been overwhelmingly quantitative and primarily non-normative; Branco and Delgado (2011) report that most research focussing on CSR is overwhelmingly empirical in orientation; and, Ye and Ki (2012) refer to a lack of applied theoretical frameworks and a dominance of quantitative research. All of these observations beg the question of why the CSR /CSP literature is dominated by empirical research. de Bakker, Groenewegen & den Hond (2005: 313) propose that '*the social science and business journals demand from their authors to frame their contributions in a positivist format"* whilst Aguinis and Vaschetto (2011: 407) observe that the "*journal editors serve a vital role because they are the gatekeepers of new scientific knowledge*". It therefore seems that their focus on a positivist format and their role as gatekeepers may be an underlying driver to the preponderance of empirical work.

**Limitations**

As has been observed for other bibliometric analyses, an important limitation to such studies is that, by definition, a bibliometric analysis is limited by the methodology of using abstracts and titles as the primary source of analysis rather than the full papers. We attempted to reduce the effect of this limitation by downloading the full papers to the extent that they were accessible prior to commencing the analysis in order that access to the full text was readily available. It is suggested that for such a large dataset, and if the miscodings (if any) were not systematic, then this limitation may not have significantly influenced the outcome.

Another limitation commonly cited for research which endeavours to make observation from analysis of a large body of literature is the potential of bias towards English speaking locales by primarily referencing English language journals. We acknowledge this to be a limitation but we were interested in the 'international' context and chose 'All' as the language selection. Our All sources dataset contained numerous entries from non-English journals, particularly in recent years with articles from Europe, Eastern Europe, South America and Asia being well represented in the journals. Thus, the limitation in this respect applies to only those journals that did not contain an English abstract or summary.

Finally, an obvious limitation to our analysis is that the data coding was performed by only one individual and checked by the other author. Although we endeavoured to provide a clear and exclusive coding schema, there still remained an element of judgement. For example, Bardy et al. (2012: 267) state that their paper "*attempts not only to argue theoretically but also to provide practical evidence. The approach is simultaneously descriptive, analytical, and prescriptive in order to address a wide audience*", which requires judgement on the part of the coder to determine the '*primary'* focus of the paper.

## PERORATION

In relation to Research Question 1: '*Is the development of the field of corporate social responsibility research (CSR and CSP) a variegational or progressive development, or is it still comprised of both forms, and what are the emerging dominant theories?*' this study has found that $RH1_D$ and $RH1_T$ are both supported.

$RH1_D$ The development of the field of corporate social responsibility research (CSR and CSP) continues to be both variegational and progressive.

The field of corporate social responsibility research (CSR and CSP) continued to be both variegational and progressive based on both the increase in theoretical papers and particularly the increase in exploratory papers. We submit that the vastly increased size of the dataset which formed the basis of our study and which conclusively demonstrated an ongoing increase in theoretically based research – both conceptual and exploratory – enables us to conclude that the developments in the field of corporate social responsibility research are both variegational and progressive.

$RH1_T$ The dominant theories in the field of corporate social responsibility research continue to be either stakeholder theory or theories based on stakeholder theory.

The analysis of the themes within the corporate social responsibility literature over the past 11 years conclusively demonstrate that the dominant theory in the field of corporate social responsibility research continues to be stakeholder theory. The other dominant themes of 'the environment', 'sustainability' and 'business ethics' are not, of themselves, theories.

In relation to Research Question 2: *Is the theoretically oriented empirical exploratory and predictive CSR /CSP literature continuing to grow as a proportion of body of literature at the expense of the descriptive orientation, possibly indicating further maturing of the concept*? this study has found that RH2 is supported

RH2 The theoretically oriented *empirical exploratory and predictive* CSR /CSP literature continues to grow as a proportion of body of literature at the expense of the descriptive orientation.

RH2 has been found to be substantially correct: the theoretically oriented CSR /CSP literature continues to grow as a proportion of body of literature at the expense of the descriptive orientation. However, the growth in *empirical exploratory* has been far greater than the growth in *empirical predictive* although the latter has grown relative to the descriptive orientation such that by 2013 it marginally outnumbered the descriptively oriented articles. We interpret this to reflect an ongoing exploratory focus and reflective of the global spread of the CSR concept requiring such exploration in newly developing Eastern European, South American, African and Asian countries. Perhaps the evolution also reflects scholarly investigation of how the application of this multidimensional concept is best suited to different countries and their differing economies and societal expectations as a natural result of the globalisation of the CSR concept.

That is, although there may exist some dissimilarities in the CSR evolution directions between different cultural settings of non-English speaking authors, the inclusion of non-English journal articles with English summaries /abstracts apparently without differing theoretical orientations confirms that the concept of explicit CSR is spreading throughout the

world, but perhaps with differing emphases for different countries and industries. We interpret this global expansion of the CSR concept to be indicative of further maturing of the concept.

## Implications, Contribution and Suggested Further Research

At the outset, we identified that there is a literature gap relating to CSR's epistemological evolution within the recent management literature. The results of this research have filled that gap by identifying that the epistemological evolution of the CSR concept within the recent management literature can be characterized as being both variegational and progressive. Moreover, this research confirms that the dominant theoretical theme for the research into the CSR concept has remained as Stakeholder theory.

Based on the observations on the content of the abstracts and articles in the CSR literature, there appears to be many theories and constructs that have been developed and tested in the CSR literature. We recommend that an analysis of such theories and constructs would be a further useful contributor to the ongoing CSR research. We suggest that such research would assist future researchers to recognise the underlying themes that contribute to the core construct and assist them to contribute to the development of the core constructs of the CSR concept. We also suggest that further analysis, perhaps using similar methodology, would be useful to determine if 2011, in fact, marked a high point in the CSR literature.

## Conclusion

This research has confirmed that the progression of the CSR construct since 2002 continues to be both variegational and progressive and reflective of a multidimensional ever-evolving construct. This empirical analysis of the literature had revealed that by far the vast majority of articles, especially since de Bakke et al. (2005) completed their analysis of the literature up to 2002, has been empirically based. Although many of these empirical articles have made contributions to the conceptual development of the theories underpinning the study of corporate social responsibility, and notwithstanding the ongoing relevance of stakeholder theory, the subject can still be described by paraphrasing Ullmann's (1985: 555) conclusion that the field of CSR research can be characterised as *empirical data in search of an overriding theory*. Notwithstanding Ullmann's (1985) contribution of the stakeholder framework, we doubt that such an overriding theory for CSR is possible or even desirable.

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