Corporate Social Responsibility (CSR): A Conceptual and Theoretical Shift

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Abstract
The purpose of the present study is to trace the conceptual evolutionary path of theories and philosophies on Corporate Social Responsibility (CSR) and to reflect on the implications of the development. The study reported a conceptual shift with respect to CSR, as that concept was first appeared as Corporate Responsibility which was viewed as an implicit relationship between organizations and its society. The study also found a shift with respect to philosophical underpinning the engagement on CSR practices. Furthermore, the study revealed a great shift in focus throughout the years from profit maximization being the exclusive objective of business organisations to social and environmental practices being integrated within companies' operations. The findings help provide more understanding of how this area of research is moving forward. The results should, therefore, be of interest to regulators and standard-setters charged with developing regulations to control CSR, as these practices are still voluntary in nature by companies.

Key words CSR, conceptual shift, theoretical and philosophical development

1. Introduction

Recently, the corporate business environment has become surrounded by strong groups of stakeholders who have a conscious thought on how corporations could improve their public image and help in societal development and sustainability (Carroll and Shabana, 2010). In fact, this public awareness of stakeholder groups led to create the public scrutiny concept that are calling on businesses to accept accountability for not only their economic actions, but also the social and environmental implications of their activities (Deegan, Rankin and Voght, 2000). Furthermore, the increased public awareness of corporate social issues was also the major move to attract more attention by stakeholders on how to interpret the dimensions of the concept of CSR. In fact, the concept of Corporate Social Responsibility (CSR) played a significant role in balancing shareholders and stakeholders needs. In this regard, it is documented by Jones (1980) that CSR is extended beyond the traditional duty to shareholders to other societal groups such as customers, employees, suppliers and neighbouring communities" (p.59-60).

Nowadays, many corporate businesses are not only paying attention to make a profit and increasing shareholder wealth, but also seeking to ensure to make a positive impact on society with maintaining positive and cohesive relationships with their stakeholders (Chen and Wang, 2011; Fialka, 2006; Deegan, Rankin and Voght, 2000). Consistent with this, Frynas (2009) opined that the concept of CSR has been accepted by corporate stakeholders as an approach to addressing social and environmental impacts of businesses. Accordingly, it is generally agreed that the concept of CSR and its philosophy is continuously growing and becoming a global trend in the last decades (Carroll and Shabana, 2010; Lu and Castka, 2009). This implies that the current level of CSR evolved over time; thus, looking at this evolution is very important. In addition to this, the focus of this study is on how the philosophical theories of CSR have developed over time. From the preceding paragraphs, this paper is important as it will provide the reader with insights into the conceptual framework of the CSR concept that will aid in the understanding of why CSR is a self-interest protecting mechanism for companies to benefit themselves (Carroll and Shabana, 2010). In addition, it also makes an important contribution by reviewing the literature on the historical

development of the philosophy of CSR, and help to create a chronological record of CSR life cycle in the remaining section of this paper.

2. Literature review

2.1. CSR, a conceptual shift

Responsibility could simply be defined as a commitment between two or more parties based on mutual benefits. For example: responsibility exercised by parents towards their children, a teacher to his/her students, a doctor to his/her patients, a manager to the staff, and so on. The above responsibilities can be viewed as an aspect of ethics that make a person perceive that he/she has duty toward others (Helkama, 1981). Corporate Responsibility (CR) is defined as a set of acceptable behaviours for different types of stakeholders, resulting from the company's sense of responsibility towards the impact of its operations on the society in which it operates (Waddock, 2003; Hohnen, 2007). Thus, the concept of CR can clearly be seen to be an implicit relationship between the organisation and its society, based on the moral commitment of the rights and duties granted to the stakeholders, whether internally or externally (Mitchell *et al*., 1997; Friedman and Miles, 2006). In the same vein, Pride and Ferrell (2006) argue that business responsibility is a set of "principles and standards that define acceptable conduct in business as determined by various stakeholders". In fact, it is documented that, CR is usually linked with ethical behaviour, through the descriptive aspect of accountability that refers to corporate actions [or inactions] that may have positive or negative impact on society (Fischer, 2004; Friedman and Miles, 2006). It can therefore be identified as an evaluation function of corporate actions based on the idea that all of these actions should eventually be rewarded or sanctioned (Hassan, 2012).

According to Hopkins (2006), CR as a generic term for the responsibility field can be divided into two main responsibilities, namely: Corporate Financial Responsibility (CFR), and Corporate Social (and Environmental) Responsibility (CSER). As a part of these responsibilities; CSR refers to "the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of the society [socially and environmentally]" (Bowen, 1953). As such, the strategy of CSR can be defined more narrowly as a deliberate commitment by corporations to recognise and respond to social and environmental needs through sustainable development of the organization's goals (Lynes and Adrachuk, 2008).

Although, CSR has been clearly defined by Bowen (1953), previous studies have provided different views of this concept. These views may reflect the different interests and perspectives of the different stakeholders, whether they have a financial interest or non-financial interest in a business entity (Harrison and Freeman, 1999). According to the "stakeholder view", based on stakeholder theory, some researchers believe that, CSR is an integral part of societal rights, and companies have many responsibilities and duties toward the society in which they operate (Carroll, 1979; Silberhorn and Warren, 2007). Others believe that CSR may merely be a voluntary initiative to serve society and the environment (Matthews, 1993; Graafland and Van der Duijn Schouten, 2012). While a third school of thought sees it as a form of legitimacy and survival (Van Marrewijk, 2003; Kuo *et al.,* 2012). Additionally, within the mutual interests of the stakeholder groups, CSR is known as a social contract between a firm and its stakeholders (Gray *et al*., 1995a). Furthermore, it is also argued that there is a managerial view of CSR. This view require a conceptual shift of recognising the interest of employees, the new fund managers and the owners in addition to suppliers, customers and the local community (Freeman, 1984). Freemans's argument of recognising other external stakeholder groups as important in addition to shareholders laid the foundation of the concept of CSR (Belal, 1999). This conceptual shift overall provides a new view to re-thinking of how to identify the different stakeholder groups and sort out companies' activities in terms of stakeholder interests (Carroll and Shabana, 2010).

In the all views given above, CSR concept can be seen as a means to raise the level of performance and positive activity within the community and the environment, while at the same time trying to reduce the proportion of social and environmental harm caused by commercial activities (Gray *et al*., 1995a; Moir, 2001; and Garriga and Mele, 2004). On the other hand, a number of researchers have interpreted CSR concept through the dimensions of this responsibility. They refer to it within three basic concepts: "Profit Responsibility, Stakeholder Responsibility, and Social Responsibility" (Van Marrewijk, 2003). In a more

comprehensive interpretation of CSR, Carroll (1991) argues that CSR of business encompasses economic, legal, ethical and humanitarian responsibilities. CSR has also been defined through open and transparent business practices based on four areas: environment, workplace, community and market place (Said *et al*., 2011). Generally, it is argued that although the above definitions vary, however, all refer to an emerging movement which seeks to incorporate social and environmental issues within organisational behaviours. Through this interaction and communication between financial and non-financial interests, corporations seek to maintain the legitimacy, communication and negotiation between themselves and the community while preserving their profitability (Hawkins, 2006; McKinley, 2008). Thus, corporate responses to such social and environmental interaction bring some philosophical bases of CSR theories (Melé, 2008) which are discussed below.

2.2. CSR, a philosophical development

Existing literature provided a number of valuable theoretical perspectives on how one might interpret corporate motives for engaging in social voluntary practices and initiatives. Stakeholder, Legitimacy, Political-Economy, Social Contract and Accountability theories are the main tenets of the theoretical frameworks identified in the literature of CSR (Gray *et al*., 1995a; Gray *et al.,* 1996; Deegan, 2002). As argued by Gray, Owen and Adams (1996) each of these perspectives takes a different approach in explaining the purpose of CSR practices. For example, the core idea of stakeholder theory is the management of the disparate interests within organizations, which can be achieved by maintaining a balance between the internal and external needs of stakeholders (Freeman, 1984; Neu *et al*., 1998). Legitimacy theory is described by Richardson (1987) as a means by which social values are linked to economic actions, in order to achieve harmony between corporate practices and the legitimacy of their existence. The basis of the social contract either expressed or implied on understanding among individuals and groups to appropriate distribution and use of property (Deegan, 2007). Whilst Accountability theory is viewed by Gray et al. (1996) as part of corporate obligations to provide legal rights and recourse to those who might be affected by the corporate practices. It has also been documented that political-economy theory can be used to describe the interplay between the political and economic contexts in society (Miller and Hopwood, 1994).

Although earlier literatures have offered diverse philosophical explanations to the practices of CSR (Carroll and Shabana, 2010), it has been argued that there are very few studies that have sought to trace the philosophical and historical roots of CSR theories (Omran, 2015). In this context, Bakker et al (2005) emphasised the need to explore more about the evolutionary process of CSR theories. In the same vein, CEBC (2005) has documented that the roots of CSR have begun much earlier, however, when compared to the other aspects of CSR, such as determinants, motivations and activities, it is clear that not enough attention has been given in tracing the historical events of CSR philosophy in recent literature.

This may implies that the philosophical history of CSR is documented in the form of intermittent periods. Indeed, this is one of the main reasons for this paper to consider looking at the evolution of CSR philosophy over time. While another reason is consistent with argument of Moura-Leite and Padgett (2011) that having a good philosophical understanding of the evolution of CSR is a significant matter to help in analysing managerial and organizational behaviour toward accepting such voluntary practices. This is consistent with Gray *et al.* (2006) who also reported that studying historical events of corporate social behaviour from varied perspectives is considered vital in order to obtain a full understanding of how companies can behave morally and contribute positively to their communities. Similarly, Farcane and Bureana (2015) reported that in order to know how the CSR concept will develop in the future, it is important to know its origins first. This, at the end, may help to clarify why CSR remains an interesting topic in the literature (Carroll, 1999; Lee, 2008), and also why there is increased attention toward studying the life cycle of CSR (Moir, 2001; Omran, 2015).

Despite its importance, few studies have addressed the evolutionary trends of CSR philosophy through certain historical events during the life cycle of CSR. Specifically, Garriga and Mele (2004) explained these using four categories, namely: economics, politics, social integration and ethics. The economic category considers CSR as a means to maximise profits by focusing on the financial aspect of firms. Political theories assume a good social relationship between firms and society while continuing the sense of

economic responsibility. Integrative theory, on the other hand, suggests compatibility and legitimacy of social rights between firms and society, while ethical theory is rooted in an obligation in the firm's practices toward stakeholder groups.

In another attempt, Golob and Bartlett (2007) classified the evolutionary path of CSR theories across three time phases: (i) their "existence" from the 1950s to 1960s; (ii) their "proliferation" from the 1970s to 1980s and (iii) "increasing attention" from the 1990s to 2000. Similarly, Preston (1986) divided this into four phases: a first stage of "gestation and innovation"; the second stage of "development and expansion"; the third stage of "institutionalization" and a fourth and final stage of "maturity".

3. Evolution of CSR theories

In order to provide a simplified approach of the abovementioned concepts, the evolution of CSED theories can be classified into three main phases: (i) starting and growth; (ii) crystallization and (iii) expansion and prosperity.

3.1. Starting and Growth Phase: (Before 1950)

Carroll (1999) emphasised the *"footprints of CSR"* in the earlier literature, such as works by Adam Smith, which described self-interested human beings who live together peacefully in the moral and economic sphere (Brown and Forster, 2013). In fact the idea of CSR in its current form crystallized during the 1920s (Frederick, 1994). Its beginning was in 1919, in the United States, when Ford Company decides, following a Supreme Court decision, to distribute all its profits to its shareholders rather than serving society (Hood, 1998b). This issue left a negative impression among the American public, which considered it to be an unjustified interference by the Supreme Court in internal company matters (Lantos, 2001; Henderson, 2007; Lee, 2008). Public reaction towards organizations' negative impact on society and particularly the working class led the Dean of Harvard Business School, Professor Wallace in 1929 in North Western University, to stress the importance of business ethics and civil rights (Spector, 2008). A review of the earlier CSR period, suggests there should be greater analysis of this critical period in the history of CSR; Gray *et al.* (1995a) insist that "it would be wrong to dismiss this literature as unimportant and inconclusive".

Although there is explicit attention paid to the idea of CSR in earlier literature, there is still a predominance of economic ideology on the organizations' targets, which focus only on maximizing profits without consideration of non-financial responsibilities (Rahman, 2011). In this regard, Hopkins (2006) argues that the common notion of CSR during that time was that it consumes firms' time their vital resources, and is also costly and not economically feasible. However, the fact of the matter is that this dominant of economic ideology led to an evolution of the debate, across different time periods, with regard to the organization's responsibility. This debate centred on the question: is the responsibility of organizations in the first instance an economic or moral. It is therefore necessary to establish a starting point for the current notion of CSR. An analysis of 1950s studies contributed significantly in achieving this objective. According to Bakker *et al.* (2005) the 1950s is an ideal time period to review the history of CSR theories, because there are a lot of documentations on CSR. More specifically, the literature of CSR began to appear in the mid-20th century with the debate focused on whether an organization should engage in activities for public welfare (Baxi and Ray, 2009). Additionally, from this period, the notion of society's heightened sensitivity toward illegal business practices emerged (Moura-Leite and Padgett, 2011).

4.2. Crystallization Phase (1950-1970)

The second scenario in the theoretical evolution is emerged post-1950s, linked with the growing public debate over an organization's policy of engaging socially with its surrounding environment (Lee, 2008). In fact, the idea of CSR has gradually evolved through several attempts to regulate relationships between corporate organization and their stakeholders (Lee, 2008). These debates led to a growing concern from stakeholders about increase in social damage, should these companies continue to focus on their own objectives. This concern has been reflected in the literature of CSR for more than three decades (Lantos, 2001), which explicitly or implicitly includes different theoretical perspectives and also highlights

the opinions of supporters and opponents of the CSR phenomenon (Gray *et al*., 1995a; Garriga and Mele, 2004).

During the 1950s and 1960s, there were calls to review the idea of mutual benefit in the old classical economics (e.g. Bowen, 1953; Fredrick, 1960; McGuire, 1963; Davis and Blomstrom, 1966). These calls are centred on the idea of maximizing shareholder's value; because of the belief that an increase in profits for the shareholders who have a stake in the firm may have an effect on non-financial aspects (Windsor, 2001; Burke and Logsdon, 1996). This idea could be understood to have provided an opportunity to break the dominance of the old economic ideology on organizations' activities. For example, Bowen (1953) provided a new concept of corporate responsibility which contributed to a increase in the scope of corporate responsibility. In particular, Bowen (1953) has argued that corporate responsibility is revolved around: "The obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of the society".

The 1960s also saw further expansion of the conceptual basis of corporate responsibility in the earlier literature (e.g., Fredrick, 1960; McGuire, 1963; Davis and Blomstrom, 1966). One of the most important contributions to corporate responsibility during this decade was made by Davis (1960) when he argued that corporate responsibility is represented as a set of decisions and actions which can be taken to increase the economic value of firms, or for other interests. In this context, Parsons (1961) argued that successful organizations seek to maximise profits, while maintaining a good relationship with their political environment. Furthermore, McWilliams and Siegel (2001) argue that an investment in philanthropy and social activities is acceptable for the sake of maximizing profits. Therefore, we can say that this viewpoint relies on positive indicators between profitability and CSR activities, as suggested in several studies including for example, those conducted by Griffin and Mahon (1997), Roman *et al.* (1999), and Rowley and Berman (2000). From this perspective, some researchers have attempted to find justifications for company behaviours that have a tendency to focus on economic ideology. For example, Friedman (1970) emphasises the right of companies to achieve economic gains, but *"within basic rules of the society"*. Friedman's perception sheds new light on CSR concepts, because it takes into consideration the interests of both society and economic value (McWilliams and Siegel, 2001; Carroll and Shabana, 2010).

Admittedly, there was also an important role to be played in developing the level of stakeholders' awareness of issues relating to ethical conduct in the formulation of political-economic theory. This awareness creates a type of synergy between internal and external rights in an attempt to achieve an ideal distribution of wealth, so that they are suitable for all stakeholders and avoid the defects in the old economic theory that tend to focus on specific categories of stakeholders (Friedman, 1970; Davis, 1973; Gray *et al*., 1988). In this context, Davis (1973) argues that the main reason behind the emergence of political-economic theory is the belief that the theoretical foundation of old economic theory hampers an organization's capacity to be more involved with their societies. It could therefore be argued that, shortcomings in the scope of economic theory led to the breadth gap around ineffectiveness of economic ideology, because of the existence of severe limitations on adopting new dimensions related to CSR issues (Gray *et al*., 1995a; Mathews, 1993). Hence, a tendency to expand the economic dimension emerged, leaning towards meeting the needs of a wider range of stakeholders. This is known as *political-economic theory* (Gray *et al.,* 1995a; Clarkson, 1995; Jamali and Marshak, 2007; Garriga and Mele, 2004). In this regard, Gray et al. (1995a) argue that: *"CSR is generally predicated on a recognition that the economic (as represented by the financial) is only one element of organizational life and this needs to be (at a minimum) supplemented by or (preferably) interwoven with recognition of the social and political"*.

4.3. Expansion and Prosperity Phase: (After 1970s)

The 1970s were termed the social responsiveness decade, characterised by a corporate response to urgent environmental issues, pressure from stakeholders and business crises (Greening and Gray, 1994; Carroll 1999; Lee 2008; Frederick 2008). Indeed, the emergence of corporate response during this period was originally in reaction to the socio-regulatory pressures that expanded public awareness of more corporate responsibilities such as: business ethics, community engagement and disclosure practices (Carroll, 1999). Thus, many firms in this period received significant demands from stakeholders in relation to non-financial activities, whether directly or indirectly (Garriga and Mele, 2004).

However, by the end of the 1970s, many researchers pointed out that, there was an expectation gap between firms and their stakeholders regarding social responsibilities that resulted in increased levels of expectation and the decline of social performance (see e.g. Davis, 1973; Abbott and Monsen, 1979; Carroll, 1979). In this context, Garriga and Mele (2004) emphasised that in order to reduce this gap companies may need to focus more on their actual social practices rather than potential expectations of the stakeholders' needs. At the start of the 1980s, the conceptual framework for CSR practices developed very well as a result of increased attention on how to build long term relationships between firms and their communities (Lee, 2008). Deegan and Gordon (1996) argue that one of the most important reasons among business corporations for creating a just society was through the adoption of the concept of legitimacy in social-regulatory relationships. Furthermore, Jackson (1983) believed that legitimate rights and mutual duties among stakeholders are the foundation for maintaining such relationships.

This period was therefore termed the social power of stakeholders, in addition to their powers of accountability (ibid). CSR theories have subsequently expanded to include the interaction and connection between business and society, as well as an emphasis on the inherent responsibilities of a business towards more philanthropic activities and community relations (Frederick, 1994; Swanson, 1999; Garriga and Mele, 2004). It should be noted that, during this phase new ideas related to CSR practices appeared, which included: enlightened self-interest[1], corporate social rectitude and the social contract[2] (Carroll, 1999; Bakker *et al.*, 2005; Deegan, 2007). The concept of social responsibility also expanded significantly to include environmental protection within its interests and responsibilities, and this was reflected in some researchers to include the term of environmental sustainability within the CSR practices in their research (Gray *et al.*, 1988; Epstein, 1987).

The 1990s was more typical to the previous one in the evolution of CSR notion, where more emphasis was given to social considerations and political analysis for acceptance of companies into the community and surrounding environment, and investigation of some terms related to these considerations, such as: corporate citizenship and stakeholder management (Garriga and Mele, 2004; Lee, 2008). There was also much consideration of social consciousness, stakeholder rights, accountabilities, and community involvement. Studies such as those conducted by Carroll (1991), Epstein and Freedman (1994), Gray *et al.* (1995a), Deegan and Gordon (1996), and Hackston and Milne (1996) are examples among many which attempted to address these issues during this period. Carroll's studies (1979, 1991 and 1999) represented a clear step forward in tracing the developmental path of CSR activities. Specifically, Carroll categorises corporate responsibilities into four dimensions: Economic, Legal, Moral, and Philanthropic Responsibilities. Carroll's studies have also contributed to the consolidation of social theories, based on the belief that firms are responsible to a wider group of stakeholders rather than just their shareholders (Carroll, 1999). Recently, the concept of CSR theories has become clearer in theoretical scope to measure and interpret corporate commitment towards its society and stakeholder groups, or even towards a firm' rights and legitimacy (Matten and Crane, 2007; Lee, 2008).

5. Conclusions

The purpose of the present study is to trace the conceptual evolutionary path of theories and philosophies on Corporate Social Responsibility (CSR) and to reflect on the implications of the development. The study revealed that there have been progressive shifts with respect all issues related to CSR. The study reported a shift in focus with respect to its notion. The concept first emerged as Corporate Responsibility to ideas of CSR being a contract between organisations and their stakeholders and it goes beyond the traditional focus on social issues to include environmental practise as well. With respect to theories that have been adopted to rationalise CSR practices ranging from stakeholder theory to social contract and accountability theories. Evolution of CSR practices was outlined throughout three phases. The first phase, which started on the 1920s, has witnessed a predominance of the profit maximization notion. However,

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[1] Enlightened self-interest is a philosophy in ethics which states that persons act to further the interests of others (Carroll, 1999).
[2] The social contract is defined as the multitude of implicit and explicit expectations that society has about how an organisation should conduct its operations (Deegan, 2007).

this has led to an evolution of the debate regarding the main objective of business organizations, raising the question whether the responsibility of these organisations is economical or moral.

The second phase, started in the 1950s, saw an obvious break in the predominance of the old economic ideology of organisations' activities. The 1960s also saw further expansion of the conceptual basis of corporate responsibility. The third phase, which started in the 1970s, characterised with a corporate response to urgent environmental issues, pressure from stakeholders and business crises. During that period the concept of social responsibility expanded significantly to include environmental protection within its interests leading what is known now as environmental sustainability. The study revealed a great shift in focus throughout the years from profit maximization being the exclusive objective of business organisations to social and environmental practices being integrated within companies' operations.

In line with the global call for more social and environmental businesses, more studies are needed in this area. First, a useful expansion of this study could focus on examining the factors that influence companies' decisions to engage in social and environmental practices, as these practices vary significantly. Taking into account the value of interested parties' views concerning these practices, a second extension of the current analysis could examine why investors might demand a lower return from investing in companies with a good CSEP track record. A third expansion might involve a cross-country comparative analysis of CSR practices; whilst analyses of prior literature across the broad field of accounting has tended to group some nations together, there are many differences in economic, culture and political contexts and international replication of the work could yield important insights.

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