

Chapter 1

The Concept of Corporate Social Responsibility: Study Perspectives Proposal

Jaime González-Masip

Rey Juan Carlos University, Spain

ABSTRACT

The concept of corporate social responsibility continues in a state of lack of academic consensus, which makes it difficult to propose new research proposals on the company's social and environmental commitment. With the aim of facilitating research tasks, this chapter systematically compiles a list of definitions of the concept and lists a set of dimensions or drivers that are either present in these definitions or can be considered as fundamental elements or perspectives for the study of corporate social responsibility. As conclusions, the most relevant ideas presented in the chapter are compiled. The incorporation, in academic studies, of perspectives based on impacts of business activity rather than principles of action is also proposed, since they present a possible greater operability. These concepts are corporate social performance or corporate sustainability.

INTRODUCTION

When considering an investigation on CSR, in general, two possible points of view can be adopted. The first is to consider that there is a definition of this concept that is valid and useful for the research objectives and, moreover, is universal. A second, more prudent, point of view is to assume that such a definition does not exist and that the investigation could be non-generalizable since it is impossible to find a universally valid definition of CSR. It seems reasonable to opt for the second option, since it happens that academics, professionals and managers still do not reach a consensus regarding a single, clear and simple definition of CSR, thus generating a certain degree of confusion (Aguilera, Rupp, Williams, & Ganapathi, 2007; Aguinis & Glavas, 2012; Bauman & Skitka, 2012; Dahlsrud, 2008; Garriga & Melé, 2004; McWilliams, Siegel, & Wright, 2006; Sheehy, 2015; Van Marrewijk, 2003).

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The apparent state of eternal development of CSR and its wide range of definitions reflects the ambiguous nature of possible interpretations of CSR, causes divergence in approaches to the concept and contributes to its lack of attractiveness among professionals and entrepreneurs (Lindgreen & Swaen, 2010), as they find it difficult to put it into practice. This vagueness in the definition of the concept, on the one hand, makes research work difficult, since it is necessary to consider different approaches and the variables necessary for the studies and, on the other hand, causes companies to prefer the approach that best suits to their circumstances and gives them greater utility for the business (Van Marrewijk, 2003), misrepresenting the nature of the concept. And it is that, ultimately, corporate social responsibility can mean different things to different people (Lyon & Maxwell, 2008), and some of the reasons are discussed in this chapter.

The objective of this chapter is to offer new perspectives on the limitations existing in the academic literature for the creation of a universal definition of CSR, based on the analysis of different approaches and approaches found on it. As a conclusion to the chapter, the conflicts and ambiguities detected in the bibliographic review of the concept of CSR are reviewed, offering suggestions and guidelines on how to deal with future research on this matter. The main contributions of the chapter are, first, the compilation, systematic review and analysis of various definitions of CSR existing in the academic literature, and second, the realization of a series of proposals that can be considered by researchers of the concept of CSR in their work to avoid planning errors or uncomfortable theoretical biases.

The chapter is structured as follows. First, a review of definitions of stakeholder concept is shown, closely related to CSR. In the same section, below, a systematic review of definitions of the concept of Corporate Social Responsibility is included, which serves to review the diversity of approaches and observable concepts or dimensions in said list of definitions. The following section reviews various types of motivations that condition companies to implement CSR initiatives that can be considered in studies on the subject. Finally, a chapter of conclusions compiles the main ideas presented in the chapter, highlighting various possible scenarios of study on the concept of CSR that may be of interest to the researcher.

BACKGROUND

This chapter analyzes the concept of corporate social responsibility by going to its origins, reviewing a long list of definitions of it, and raising a series of questions related to the way it has been defined and ambiguities and gaps that generate possible disadvantages for the research on the subject. The chapter also reviews the concept of stakeholders due to their importance regarding CSR.

Origins of the CSR Concept

To analyze the concept of corporate social responsibility (CSR), it is interesting to start by reviewing some of the authors who used it in their publications as early as the first half of the 20th century. For example, Dodd (1932) already mentioned the responsibility of the directors of organizations towards society as a whole, going beyond the demands of shareholders, replicating the argument present in the legal regulation that understands that companies can act for the benefit they bring to society as a whole (Dodd, 1932, in Cochran, 2007). Bowen (1953), Davis (1960) y Frederick (1960) also included the responsibilities of the company's management, and its power, with respect to society. The first of them specifically mentioned the term *social responsibility*. The second recognized their ability to arbitrarily

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