



A REVIEW OF CORPORATE SOCIAL RESPONSIBILITY THEORIES AND MODELS

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Abstract

The purpose of this literature-based paper was to highlight the Corporate Social Responsibility theories and models developed by various scholars and authorities. The Corporate Social Responsibility theories and models covered here describe or narrate the nature and framework of firm social responsibilities. Corporate Social Responsibility is the new normal in the marketing and overall business corporate strategy, and sets the relationship between the corporate world and the rest of the socio-environment components. This paper provides a brief on the adopted, tested, learned and researched theories and models on expected and voluntary firm responsibilities or acts beyond profitability or growth objectives and that which is required by the law. Secondary data was therefore used in the development of this paper through desktop research using books and articles found in literature. Literature forms the basis of the issues,

concepts and fundamentals addressed in the Corporate Social Responsibility theories and models covered in this article. The most important finding of this paper is that there are numerous concrete theories and models on Corporate Social Responsibility that have been developed overtime, in various countries, businesses and/ or circumstances by individual scholars and institutions that aid define or give an opportunity for further expansion of what Corporate Social Responsibility is or can embrace. These theories and models range from the traditional fundamental Stakeholder theory to modern country-based such as the Indian and Australian theories and models.

Keywords: Corporate social responsibility, Corporate social responsibility theories, Corporate social responsibility models

INTRODUCTION

Hantula and Wells (2013) agree with Gigauri (2012) that corporate social responsibility (CSR) in its various forms such as public accountability, corporate governance, corporate sustainability, corporate social performance, corporate social responsiveness and corporate citizenship has been present in management practice and scholarship for over a century. In this 21st century and years to come CSR has great potential to remain ever-changing, dynamic and unpredictable in its form and practice, which Barnett and Salomon (2012) referred to as the continued modernisation of CSR. Kotler and Keller (2015) proclaimed that the 21st century is presenting corporates with yet another hurdle of a business environment that requires heightened stakeholder and socio-environmental sensitivity. Kang, Germann and Grewal (2016) acknowledge that CSR has become increasingly important in today's business and practice as a social duty that a firm has to perform. Universally firms are required to become good corporate citizens in undertaking both economic, ethical and altruistic responsibilities (Kotler & Keller, 2015; Solomon, Russell-Bennett & Previte, 2013; Watson Group, 2015). Park, Lee and Kim (2014) submit that firms are obligated to operate conscious of the impact or contribution they bring to the detriment or wellbeing of the society and environment. Corporates also use CSR as a marketing tool to gain favoritism from stakeholders, especially consumers (Axelsson & Jahan, 2015). Craig (2013) asserts that CSR programs are tools that can be used in corporate strategic marketing communication to alter consumer mind set and preference. Needless to say, almost every big and small organisation of any origin, form, nature and orientation is expected to engage in CSR for the benefits of the society at large and ensure CSR benefits are communicated (CR's 100 Best Corporate Citizens, 2013; Gigauri, 2012).

Carroll (2008) and Moon (2015) indicate that the history of CSR appear to have a long winding and wide-ranging issues but CSR has its roots getting stronger in the 20th century, especially in the early 1950s. Though the period appear so recent, business has long been interested with societal issues from way longer than the 1950s (Heald, 1970). In fact, Carroll (2008) starts to document CSR during the Industrial Revolution in the 1800s, and argues that this is ideally a reasonable starting point of theoretical CSR, though in practice it is way back longer than that. CSR originated as simply SR meaning 'social responsibility' as there was yet the onset and dominance of organisations as 'corporates' (Hay & Gray, 1974). According to Carroll (1999) CSR's growth, manifestation and flourishing occurred initially in the spectrum of its practice then attempts for proper definition or meaning came later. Kotler (2000) argues that the expansion of stakeholders interested in CSR other than customers, shareholders and employees includes other entities such as the media, suppliers, government and distributors which had been formerly left out. CSR has grown to be a global phenomena in its scope rather than being confined to a certain geographical area (Moon, 2015). Freeman (1984) suggest that it is clear today that CSR has encroached strategic business decision making, corporate behaviour, corporate culture and corporate governance issues in practice. According to Pirsch, Gupta and Grau (2007) corporates have established managerial and organisational ways of implementing, controlling and reporting business' socially and environmentally conscious practices and policies.

Problem statement

Carroll (1999) affirms that in the US, increased evidence of early writings in literature about CSR dates back to the late 1990s, evidenced in the accumulation of sizeable articles about CSR. Moon (2015) suggests that Europe started widely appreciating and accepting CSR on the onset of the 21st century, evidenced by scholars and practitioners engaging in formal writings, researches, seminars, conferences and consultancies about CSR. Carroll (2008) opines that a little time later other areas such as Asia and Africa began to adopt, implement CSR policies and practices. CSR is now being practiced world wide or globally, including developing countries though it has its grassroots mostly in the United States (US) then Europe. It is against this background that there is need to understand the concepts or ideas behind the theories and models underpinning the emergence or development of CSR both in the developed or developing countries.

CORPORATE SOCIAL RESPONSIBILITY THEORIES AND MODELS

As soon as one assumes CSR has been fully defined, new phrases such as corporate social performance, corporate sustainability, corporate social responsiveness and so forth emerge (Matten & Moon, 2008), showing that the CSR issues have not been fully resolved (Carroll, 2008). CSR can be illustrated in inclusive, concentric and hierarchical models as suggested by Eberstadt (1973). Bowen the father of CSR, defined CSR in the parameters of obligations, decisions and actions a businessman pursues in terms of societal objectives and values (Bowen, 1953). The CSR concept formerly developed into two important angles in theory, which are the stockholder and the social contract theory (Carroll, 2008; Freeman, 1984). These two angles formed the most basic schools of thought and investigations were carried out to find areas of commonalities and to determine which one outdoes the other in theoretical understanding of CSR (Bebbington, Larrinaga & Moneva, 2008; Kanji & Agrawal, 2016). The following sub-sections provide basic theories or models that have been used in literature to define and explain CSR.

The stakeholder theory

The stakeholder theory suggests that firms exercise CSR that is in line with taking care of the views or concerns of their stakeholders (Argandona, 1998; Freeman, 1984; Post, 2003). Rahim, Jalaludin and Tajuddin (2011) claim that organisations succeed and survive as they meet both non-economic (e.g. corporate social performance) and economic (profit maximisation) objectives. Early work by Freeman (1984) defines a stakeholder as any group or individual affecting and/ or getting affected by the existence of a corporate. There are primary stakeholders which include employees, shareholders, customers, investors, suppliers and secondary stakeholders which are diverse, not directly involved in the corporate but can exert influence or are affected by the firm e.g. the media, government and the general community (Clarkson, 1995; Donald & Adam, 2004). Organisations take care of stakeholder interests in order to achieve a firm's economic well being, survival, competitive edge, trust and allegiance (Mitchell, Agle & Wood, 1997). Pirsch et al., (2007) believe that the stakeholder theory has a more revealing argument on what drives corporates to invest in CSR. The stakeholder theory articulates that a firm's success and survival is contingent with meeting economic and non-economic goals in line with the needs of the corporate's stakeholders (Freeman, 1984).

The Intersecting Circles Model

According to Schwartz and Carroll (2003), the CSR Intersecting Circles model incorporates some of Carroll's hierarchical parameters of CSR which are legal, moral, economic and ethical

aspects of CSR. Schwartz and Carroll (2003) claim that none of the three components is more important than the other when it comes to CSR. Logsdon and Wood (2002) said that a business is a profit venture, but also a social creation, for the continued survival and thriving, society has to be willing to endure, tolerate or support. A business earns support through both social and legal obligations and responsibilities it fulfills (Marin & Ruiz, 2007). The argument for triple-responsibilities is that doing economic activities without moral or legal responsibilities is unacceptable (Meehan, Meehan & Richards, 2006), there should be an interlink between these facets as shown in Figure 1 below.

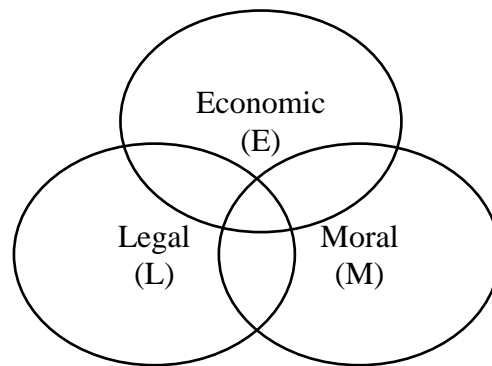


Figure 1: The Intersecting Circles

Source: Schwartz and Carroll (2003)

According to Kanji and Agrawal (2016) CSR is incomplete without the firm's philanthropic acts. In 1971, the Committee for Economic Development issued a statement leading to the growth of the Concentric Circles Model of CSR incorporating the philanthropic circle. The statement encouraged corporates to have a more human view in their functions, positing that business social contracts are not only feasible but morally necessary. Figure 2 shows the important circles of this model including the philanthropic circle.

The Concentric Circles Model

According to Kanji and Agrawal (2016) the committee originally proposed a model with three rings that include economic (growth, stability, job, financial, products), ethical (conscious knowledge of ethical norms and standards in the process of exercising economic functions) and philanthropic activities (improving social environment with amorphous responsibilities). The idea that businesses need to operate legally from inception led to the development of the legal circle (Carroll, 2008). In order for a firm to embrace CSR in full, the four components (economic, legal, ethical and philanthropic) must be represented in the firm activities or operations.

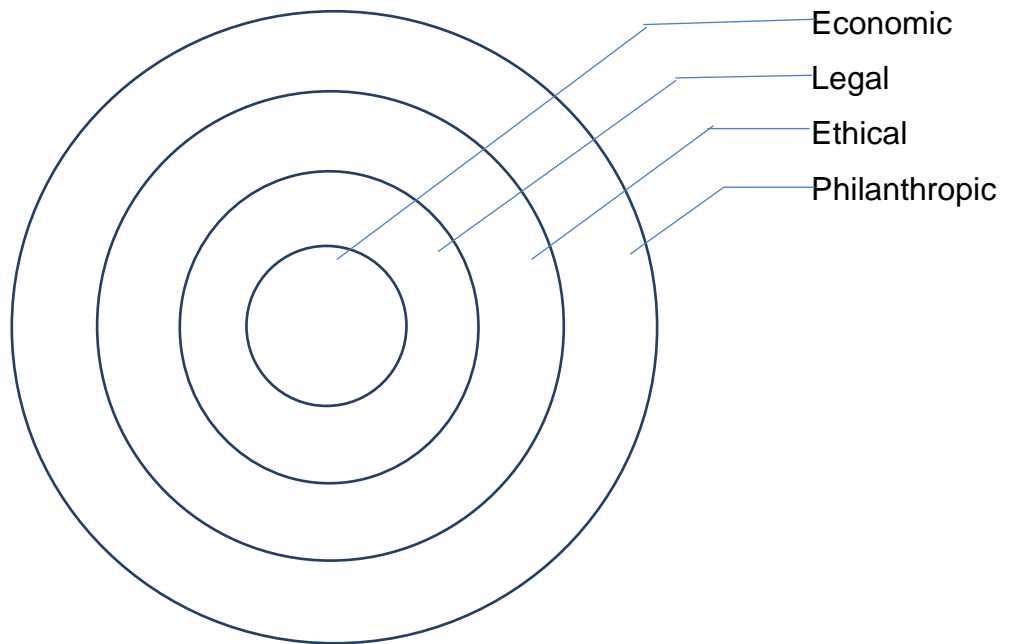


Figure 2: The Concentric Circles Model

Source: Kanji and Agrawal (2016)

The 3C-SR Model

John Meehan, Karon Meehan and Adam Richards developed the 3C-SR model in the 1960s, the model is shown in Figure 3 below. The model argues that CSR has three main components which are ethical and social *commitments*, *connections* with partners in the value chain network and *consistency* of behaviour to build trust (Meehan, Meehan & Richards, 2006). Commitments are formed from legal, ethical and economic dimensions of the business. Connections are defined in complex constellations of creating value chain in business operations. Consistency brings predictability, trust and loyalty. Business is required to walk-the-talk otherwise firms may fall into ill-fame through inconsistency of behavior (Park, Lee & Kim, 2014; Pivato, Misani & Tencati, 2006). Figure 3 below shows the interconnectedness of the expected firm 3Cs.

To achieve effective corporate citizenship, where corporate citizenship is a platform for effective CSR, a firm must find activities that link the company connections, consistency and commitments in the marketplace.

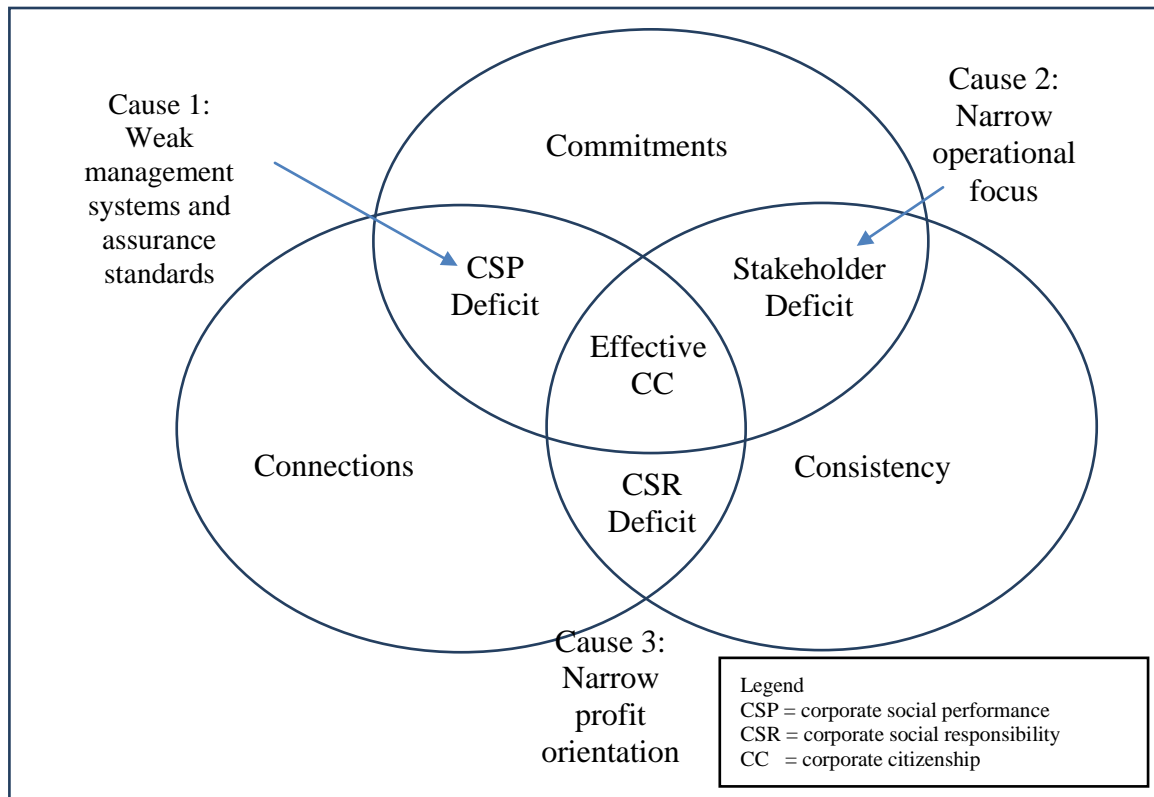


Figure 3: 3C-SR Model

Source: Kanji and Agrawal (2016)

The Liberal Model

In 1958 Milton Friedman, an American economist challenged the CSR concept, setting forth the idea that corporates should solely be responsible to the owners (Friedman, 1971). His point was that business is required to make wealth as they obey the law, and the wealth enables tax payments and charitable activities to meet social ends or causes (Argandona, 1998). The Liberal model discourages the imprisonment of firms by setting societal targets for firms. As firms achieve high profit, they ultimately meet social responsibility in one way or the other through direct or indirect organisation activities towards the community (Carroll & Buchholtz, 2006). A firm's only responsibility is met when it makes profit and grows while other issues are extracurricular issues to be met only when the firm has enough resources to do so.

Ackerman's model

Ackerman's model was proposed before the idea of setting CSR activities in terms of priorities, liabilities or responsibilities (Clarkson, 1995). Ackerman and Bauer (1976) provided phases that need to be followed in CSR implementation, which are;

Phase 1: High level management have to recognise a societal problem

Phase 2: Thorough investigation of problem, seek solutions, even through professionals

Phase 3: Implementing the proposed strategy

CSR is the task of high level management where high level management identifies, analyses a societal problem and set out proposals including organising resources. High level management ensures successful execution of the proposal. Ackerman's model guides the implementation of CSR rather than its formulation (Ackerman & Bauer, 1976). According to Kanji and Agrawal (2016) due to the fact that this model, also considered as a plan, was attempting to provide solutions to predicaments, other parameters and constraints of CSR activities may be practically excluded.

The pyramid model of CSR

Carroll proposed the idea of the totality of CSR, arguing that all responsibilities and obligations of a firm in different fields can be summarised (Carroll, 1991; Pinkston & Carroll, 1996). Carroll's pyramid shows CSR responsibilities going up with decreasing order of priority (using the company's perspective) and going down, there is decreasing order of priority (using the societal perspective) (Carroll, 1991) as shown in Figure 4 below.

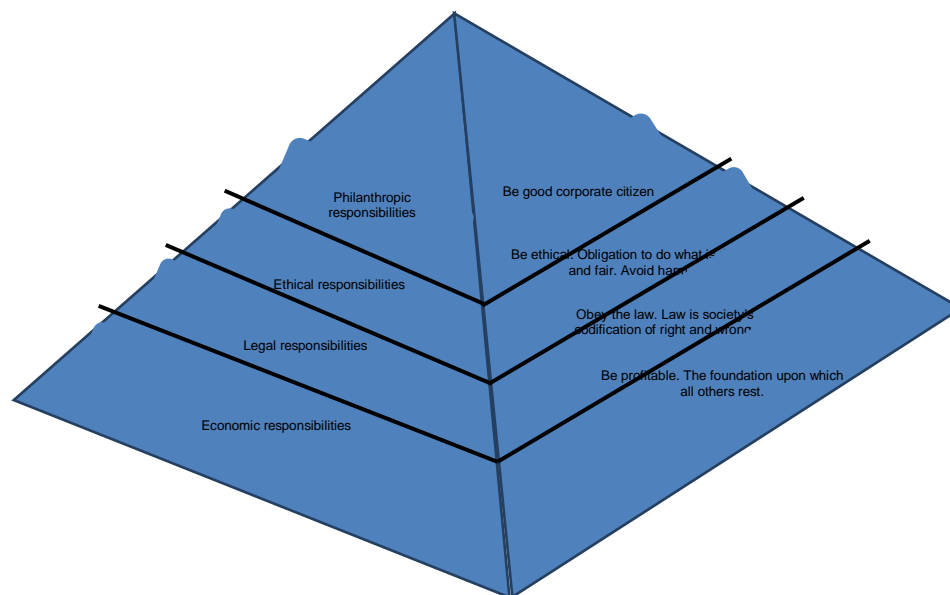


Figure 4: Carroll's CSR Pyramid

Source: Carroll (1991)

Pinkston and Carroll (1996) argue that economic and financial responsibilities are the most important and without these, the others simply become unresolved responsibilities. Philanthropic responsibilities are considered discretionary and have been assigned the least

priority (Carroll, 1999). Carroll's CSR pyramid is applauded for ensuring that firms understand that business have the capacity to focus on both social and financial concerns (Carroll & Shabana, 2010). Carroll's pyramid is almost a replica of the Concentric Circles Model though it emphasises that economic responsibilities are the pillar and starting point of all other CSR responsibilities, represented by being at the broadbase of the triangle supporting other responsibilities as shown in Figure 4 above.

Seth's three parameters

In 1975, Seth proposed a CSR three parameters model that comprise social responsiveness, social responsibility and social obligation as shown in Table 1 below (Kanji & Agrawal, 2016).

Table 1: Seth's three parameters

Social obligation	Firms should be socially responsible and grow bigger within the set legal constraints or parameters (Carroll & Buchholtz, 2006).
Social responsibility	Firms should not only be successful within the confines of legal requirements but also in accordance with society salient norms, providing a balance on what the society wants from them and what they need from the society (Carroll & Shabana, 2010).
Social responsiveness	Firms are required to be accountable and have dynamic dialogue with stakeholders, involving them in decision making (Ackerman & Bauer, 1976).

Source: Carroll and Shabana (2010)

International organisations' CSR engagement models

Table 2 shows accepted models of CSR, as a perspective from various countries, regions and important international organisations. CSR has been accepted in different perspectives, therefore may mean different things, principles and issues covered as shown in Table 2.

Table 2: International CSR engagement models

European model	<ul style="list-style-type: none"> • CSR is a win-win scenario, as corporates increase profitability at the same time increasing benefits to the society. • CSR is a consequence of attention paid to corporate governance and business ethics. • CSR benefits include; <ul style="list-style-type: none"> ✓ direct benefit reflected in profitability. ✓ reduction of costs associated with pollution, carbon and resources saving policy. ✓ image or reputation; consumers being attracted to corporates (and its products) promoting responsible attitude. ✓ strengthening the position and influence of the company.
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United Nations model	<p>The Global Compact developed 10 basic principles based on human rights, labour standards, environment and fighting against corruption as follows;</p> <p><i>Human rights:</i></p> <p>1st Principle: Business should support and respect the human rights adopted internationally.</p> <p>2nd Principle: Business should make sure they are not accomplices to the abuse coming from the violation of the human rights.</p> <p><i>Labor:</i></p> <p>3rd Principle: Business should support the liberty of association and the effective acknowledgement of the collective negotiation right.</p> <p>4th Principle: The elimination of all forced types of labor</p> <p>5th Principle: Child labor abolition</p> <p>6th Principle: Elimination of employment discrimination</p> <p><i>Environment:</i></p> <p>7th Principle: Companies are required to have a cautious approach regarding the environmental issues and changes.</p> <p>8th principle: Assuming initiatives regarding the environment.</p> <p>9th principle: Encouraging development and distribution of "friendly" technologies regarding the environment.</p> <p><i>Anti-corruption:</i></p> <p>10th Principle: Companies should fight against corruption with all its forms including bribery.</p>
The Management Model	<p>This model was also supported by the UN Global Compact and the following steps should be taken;</p> <ol style="list-style-type: none"> 1. Adopting the UN Global Compact guidelines into the company systems. 2. Identifying the positives and risks on the areas covered by the guidelines. 3. Defining the objectives, strategies and policies. 4. Implementing the strategies and policies in the company along the activity chain which add value. 5. Measuring and monitoring the impact and the progress for the fulfilment of the objectives. 6. Communicating progress and engaging the stakeholders in the application of the strategies.
The Leadership model	<p>Emphasises the implementation of the Global Compact 10 Principles. A comprehensive approach of the objectives, participation to the UN Global Compact networks and the involvement of branches. Adoption of the Blueprint for Corporate Sustainability which emphasizes that the CEO, the Board of Directors and stakeholders be the nucleus of social responsibility and sustainability.</p>
The OECD Model	<p>With the support of 40 governments; 30 OECD member states and 10 outside members, the OECD in 1976 developed comprehensive guidelines supporting CSR for multinational enterprises, which starts with high level standards regarding employment of labour force and industrial relations.</p>
The Caux Model	<p>The Caux model has 7 general principles for the management of the organisation based on two ethical concepts, the kyosei, Japanese concept which means to live and work together; and the concept of human dignity. The Caux principles recognise both international and national laws; and the fact that certain behaviours even if they can be legal, can have negative consequences. Business responsibilities extends beyond shareholders but to all the stakeholders, and following laws in order to build trust.</p>

Source: Literature review

The models articulated above serve as a platform to show the fluidity of CSR in various countries and situations. The models indicate that various countries and organisations view CSR differently and thus came up with different CSR issues to consider. From the table above, it can be deduced that CSR is flexible and means different things in different countries and entities.

Indian CSR models

The Indian Models of CSR are crucial for studying the emergence and development of CSR at both country and cultural level. The Indian people are widely known to be culturally sensitive with ethical values such as giving, helping and seeking peace with neighbors. This section gives a brief overview of the Ethical Model and Statist Model of India as follows;

a) Ethical model

This model has its base in the early 20th century and it is premised on Mahatma Gandhi's influence. The model was developed as a result of the need to demonstrate social development commitment by Indian industrialists. Mahatma Gandhi called for the need of trusteeship, where owners of corporates would manage wealth voluntarily on behalf of the society. The Indian philanthropic story is graced with initiatives such as kind or cash donations, community investment trusts and supply of critical services which include hospitals, libraries and schools by corporates. Ambanis (Reliance) and Tatas have been seen doing so much to support philanthropic activities (Carroll & Shabana, 2010).

b) Statist model

In New Delhi, 2008, on the CSR First International Summit that was organised by the Ministry of Corporate Affairs and ASSOCHAM, a consensus was reached to develop India's second CSR model (KPMG & ASSOCHAM, 2008) that balances social and economic objectives of firms and the country. The proposal was to co-exist or collaborate large, state-owned public firms and private-sector firms, in a socialist and mixed economy. The components of firm responsibility relating to worker and community relationships are also engrossed in management principles and labor laws. This is considered as a state-sponsored corporate philosophy. The next section focuses on Australian CSR models.

Australia CSR models

Cronin (2001) opines that over several decades CSR evolved from the level of isolated concerns on particular tasks into an all-inclusive corporate plan. CSR operates on a theoretical

continuum, further moving to a care for others then to profit interest and limited number of firms in this century can be found completely on one extreme (Birch & Batten, 2001). Corporates mix beliefs, motives and techniques when engaging in CSR (Lyons, 2001). Cronin (2001) says Australia CSR models also articulate corporate philanthropy as part of CSR too though this could be used to offset government obligations. The following are some of the Australian CSR models;

a) *Neoclassical or Corporate Productivity model*

According to Cronin (2001) the Neoclassical or Corporate Productivity model perceives CSR as a profit driven strategy. Milton Friedman says that the philosophy behind the Neoclassical or Corporate Productivity model is the economy (Dumais & Cohn, 1993). The Neoclassical or Corporate Productivity model accepts CSR as long as the corporate's prime goal (profit) is not affected. This means CSR is to be avoided if it does not enhance the profitability of the firm. It is not possible with this approach to have CSR demands to emerge unchecked and unquestioned (Margolis & Walsh, 2001).

b) *Ethical or Altruistic model*

According to Logan (1997), corporate citizenship, which explains the interwoven relationship between the community and firms, is best described by the Ethical or Altruistic model. The creation, motivation and sustenance of corporates hinges on their philanthropic outlook (Cronin, 2001). Weiser and Zadek (2000) believe that limited firms fit this model though many firm efforts such as giving fall in this model. Cronin (2001) believes that majority small family firms were found fitting in this model even though their CSR programs were profit driven and bulk of their CSR were simply ethical or often religious based.

c) *Political model*

Logan (1997) talks of the need by firms to offset government involvement, at the same time protecting firm interest in the public policy domain. The Political model borrows ideas from the American firm CSR approach of minimising legislation, taxation and regulation (Cronin, 2001). To avoid or minimise legislation, taxation and regulation firms in America would self-regulate or create innovative, alternative plans. The justification of the Political model lies in the argument by Logan (1997) that for firms to have independent growth or prosperity, business leaders must understand the reciprocity required in promoting social and economic development. Firms in Australia who adopted the Political model were seen engaging in uncountable social coalitions to ease political intrusions (McClure, 1999). Beesley and Evans (1978) believe that

governments differ, one government can decide to foster a hostile climate to corporate giving, while the other can be supportive.

d) Stakeholder model

Under the Australian CSR models there is the Stakeholder model too. Cronin (2001) says that the Triple Bottom Line concepts of corporate citizenship, responsiveness and accountability are manifested in this Stakeholder model. The Stakeholder model proclaims that CSR is executed to meet various stakeholder interests. The Stakeholder model attempts to balance competing demands of numerous groups that support a firm, which include shareholders and customers. Using the Stakeholder model, Peters (2001) advocates for a communication scheme, involving all stakeholder consultation and evaluation of the corporate and society wellbeing. Zadek, Pruzen and Evans (2001) argue that new research on the connection between CSR and stock performance brought other stakeholder guided interests such as market, financial, reputation and human resource indicators of CSR. Gregg (2001) assumes CSR compromises the contractual performance and moral relationship existing particularly among owners, employees and customers thus CSR should be taken into consideration with care and caution.

Conclusions and implications

Notably, there are numerous CSR theories and models covered in this article, similarly there are CSR theories and models not covered and equally it is feasible that newer CSR theories and models can develop with the span of time and developments in the business world or the societies. The most important finding of this paper is that there are numerous concrete theories and models of Corporate Social Responsibility. The CSR theories and models covered in this paper include the Stakeholder theory, the Intersecting circles model, the Concentric model, the 3C-SR model, the Liberal model, the Ackerman's model, the CSR pyramid model, Seth's three parameters, the International Organisations' CSR engagement model (European model, United Nations model, the Management model, the Leadership model, the OECD model, the Caux model), the Indian CSR models (Ethical model, Statist model) and the Australia CSR models (Neoclassical or Corporate Productivity model, Ethical or Altruistic model, Political model, Stakeholder model), all of which are important in explaining what CSR is.

The identified CSR theories and models concur to the fact that CSR is conducted at various levels such as philanthropic, ethical, legal and economic responsibilities (Carroll, 1991) with respect to addressing various stakeholders needs and requirements as shown on Figure 5

below. This makes Carroll's CSR Pyramid model (see Section 2.7 - The pyramid model of CSR) a fundamental bedrock for most CSR activities, theories and models across businesses, countries and circumstances.



Figure 5: CSR RESPONSIBILITIES TOWARDS STAKEHOLDERS

Source: Carroll (1991)

RECOMMENDATIONS

This paper acknowledges that CSR models and theories have been coined and/ or developed on the basis of countries or societies, businesses or different backgrounds, and therefore recommends that advance studies be conducted in various circumstances to further define or underscore what CSR means to different societies or countries, businesses and circumstances. As much as the paper recommends further search for contemporary models and theories in various areas, it is equally commendable to adapt and use concepts under current models and theories in various societies or countries, businesses and circumstances where similar variables are evident or pronounced. Underlying CSR models and theories is the fact that CSR can be evidenced in various forms such as public accountability, corporate governance, corporate sustainability, corporate social performance, corporate social responsiveness and corporate citizenship, and this paper recommends invention of newer forms or terms from various angles to possibly accommodate modern CSR issues or concepts.

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