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## THE SOCIAL RESPONSIBILITY PROCESSES IN THE SOCIAL ECONOMY AND THEIR CONFRONTATIONS

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### ANALYSIS OF CORPORATE SOCIAL RESPONSIBILITY PROCESSES THROUGH 113 CONCEPTS

SOCIAL TOOL OR  
INSTITUTIONAL MARKETING

ANÁLISIS DE LOS PROCESOS DE  
RESPONSABILIDAD SOCIAL EMPRESARIAL A TRAVÉS  
DE 113 CONCEPTOS

HERRAMIENTA SOCIAL O MARKETING INSTITUCIONAL

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## ABSTRACT

The processes of corporate social responsibility (CSR) are imperfect, hence the need to analyze their construction, evolution and deployment. To this end, a sample of one hundred thirteen definitions and approximations was taken in order to measure their impact and discover the dimensions to which they belong. A frequency count and categorization were carried out using Google Scholar, which saturated in eight dimensions: economic, social, political, environmental, cultural, legal, ethical, labor. Next, a higher order association of these hierarchies was proposed, establishing a triad model that indicated only the most representative combinations of dimensions, resulting from the extraction of the most significant definitions. From these definitions and according to the frequency of use in Google, it may be inferred that the current concept of corporate social responsibility is based on the economic-ethical category. This highlights the relationships within CSR processes and their dominance by the economic dimension, which undermines part of their purpose.

## KEYWORDS

*Corporate social responsibility, Google, ethics, voluntariness, profit maximization*

## RESUMEN

Los procesos de responsabilidad social empresarial son imperfectos de ahí la necesidad de analizar su construcción, evolución, despliegue. Para ello, se tomó una muestra de ciento trece definiciones y aproximaciones conceptuales con el fin de medir su impacto y conocer las dimensiones a las que pertenece. Para ello se realiza un conteo de frecuencias y categorización utilizando Google Scholar, el cual saturó en ocho dimensiones: económica, social, política, ambiental, cultural, legal, ética, laboral. A continuación, se propuso una asociación de orden superior de estas jerarquías, estableciendo un modelo de tríada que indicaba solo las combinaciones más representativas de dimensiones resultantes de la extracción de las definiciones más significativas. De estas definiciones y de acuerdo con su frecuencia de uso en Google, se infiere que el concepto actual de responsabilidad social corporativa se basa en la categoría económico-ética. Esto resalta la relación entre los procesos de RSE y su preeminente relación con la dimensión económica, lo que socava parte de su propósito.

## PALABRAS CLAVE

*Responsabilidad social empresarial, Google, ética, voluntariedad, maximización del beneficio.*

## 1. INTRODUCTION

The world is changing yet many of the problems remain the same: poverty, inequality and environmental predation. In parallel to life in society and commerce, tools such as corporate social responsibility (CSR) are voluntarily created, adopted and deployed. These actions are inherent to the current model of economic growth as organizations find it necessary to project a positive image in order to continue increasing profits. According to Block (1977, pp. 54-55) in his analysis of the elites of the state and the economy of societies, "those who accumulate capital ... are not conscious of what is necessary to reproduce the social order," which explains the collision of interests and needs of the stakeholders in the productive fabric of society, including organizations, legislators and their necessary collaborators.

The process by which businesses may voluntarily opt in to social responsibility without any type of enforceability effectively compromises the development of public policies and therefore the general interest. In fact, this approach has become the leitmotiv of contemporary business models. Organizations design CSR processes in order to improve their image and, therefore, their business dividends while governments and supranational organizations give their blessing to the usurpation of their essential functions, such as the provision and protection of the welfare state and environmental guarantees. It should be noted that organizations have a direct relationship with and responsibility to society and the environment since they take advantage of both (although they tend to forget what their system of production is based on) (Engle, et al., 2020), but business organizations immersed in their productive tasks will rarely prioritize the common good—indeed, it is not incumbent on them to do so—so policies of social responsibility are treated as accessories to achieving their objectives by putting a friendly face on all of their actions. In certain developing countries, free trade zones, dictatorships (of capital) and even in some high-income countries, it is easy to discern the use of deliberately weakened legislation to favor business, which highlights the existing weaknesses in governmental processes at the global level (Lo and Kwan, 2017; 2019; Lagasio and Cucari, 2019; Amis et al., 2020; Bebhuk & Tallarita, 2020). These are the circumstances in which CSR processes are able to take over functions that it should be mandatory for states to guarantee. A premeditated and deliberate transfer of functions is carried out between stakeholders while every effort is made to draw a veil across who is performing what action, a situation in which the media and political bodies are complicit. In this way, society is made to think erroneously that certain organizations are protecting its rights. To achieve this, it is necessary for corporations to have states and supranational bodies on side in terms of adapting regulations to be compatible with the generation of profit or other vested interests. In other words, CSR processes become a means tailored to corporate interests and not an end.

In countries with high economic levels, CSR processes emerge as mere decorative elements since robust public policy guarantees the general interest, supported by solid standards that are matched to the real needs of society. In poorer countries, compliance with high eco-social standards is a chimera put in place by the transnational corporations operating in their territories. This is achieved by setting up interposing affiliates, the use of subcontracting and constant relocation, which loses the thread of responsibilities in a legal labyrinth and exempts them from any type of liability (Luque & Guamán, 2021). Social dumping becomes the norm rather than the exception

in spite of the CSR processes in place, which clearly can never alone withstand the tsunami of sequelae of production at the global level. Much of society is aware of this and is clear about how it works and who is responsible for it and yet tolerates the lack of tools for its redress and mitigation (Landrigan, et al., 2017; Luque, 2018); corruption, working with governments eager for investment, takes care of the rest.

According to Laval & Dardot (2017, p. 136), "States have favored a globalization devoid of social and environmental norms, and in so doing have allowed a shadow economy made of shell companies, hedge funds, offshore accounts and sophisticated legal engineering constructions to grow up that allow financial flows to be made totally opaque. Corruption has become something consubstantial to the life of states [...]". In other words, the so-called processes of globalization are based on the interests of a few who perpetuate the fallacy of globalism (Beck, 1998). Spending is democratized by associating it with the acquisition of rights: the greater the expenditure, the greater the freedoms granted, such as obtaining nationality (and therefore the right to individual identity) or the free movement of capital; consequently, the normative pyramid is reversed, with the right to trade predominating over human rights (Zubizarreta & Ramiro, 2016). According to Polanyi (1994, pp. 91-92), there is an "elementary fact that human beings, like any living being, cannot subsist without a physical environment that supports them," hence the importance of developing the catalytic functions of society and its political organization based on its needs, protests and conflicts. However, a community can invoke the rights of "Pachamama"<sup>1</sup> [Mother Earth] and at the same time conspire with the processes of extractivism (oil, mining, timber, water, etc.) and ensure that their needs are met before their ideals are satisfied.

The objective of this study was to analyze CSR processes through their social construction. While it is true that a single and impartial definition could not be expected to be developed, it remained possible to study the similarities and differences between these processes. Therefore, CSR processes were defined and understood through their conceptualizations and existing approaches, to which end this article examines, i) the existing trends in the conceptualization of CSR processes, ii) their derived impact as registered in Google Scholar (Appendix 1) and iii) the taxonomy of inconsistencies inherent to the CSR constructs themselves, bearing in mind their compatibility with antisocial processes and/or lack of responsibility.

### 1.1. THE PROBLEM IDENTIFIED

A good part of the problems detected in companies, governments and supranational organizations are derived from corruption, the maximization of production and the promotion of consumption regardless of the limitations of existing natural resources. One of the measures to counteract such a dilemma is to establish a strong sense of leadership, ethics and (social) responsibility in order to avoid the prostration and acquiescence of society. The origins of CSR processes are not entirely clear although there are sufficient indications that point to a gradual evolution starting with the Second Industrial Revolution. That is when workers began to demand

<sup>1</sup> Mother Earth. This derives from the Quechua Pacha (world, earth, universe, time, place) while Mama is "mother". It is not only the planet itself, rather it encompasses many more aspects, such as the natural environment that is permanently in contact with people and the way of relating to it. Pachamama protects the human beings and the community to which they belong and allows them to live in accordance with the natural resources.

better treatment and certain companies showed that introducing working conditions superior to those required by law could be beneficial. In 1944, the Declaration of Philadelphia proposed by the International Labour Organization (ILO) specified the obligations of the private sector of the economy in relation to the social advances of the time. Slightly later, Bowen's influential text appeared (1953), emphasizing the need to relate the actions of managers with social values and, in the process, affirming that the functions of organizations are not limited to those of an economic nature. As a result of this, any organization that considered itself ethical and responsible had to send out clear signals about its convictions and principles in order to dispel any doubt about its operations. It became necessary to establish the idea that business and its associated profits no longer predominated over ethical considerations. Indeed, the evidence shows that there is a clear positive correlation between corporate efficiency and CSR strategy (Xie, 2019) although that same evidence may appear asymmetrical to much of society, which does not necessarily have the same objectives as organizations. Consequently, there is a need to explore the limits of corporate behavior and current legislation to understand the compatibility between business success and ethics in the development of functions, always assuming that it is possible to be a good economic manager and at the same time make bad ethical decisions (Fernández & Bonet, 1989).

Sometimes religious traditions are incorporated through moral approaches to the world of business (perhaps the fact that similar, secular approaches are not as effective is another current problem), which supposes a great paradigm shift in the relationship that must exist between business organizations and society. This approach seeks to avoid scandalous behavior and promote the effective development of society and business together. It is necessary not to transfer aesthetic values to ethics since they contribute nothing to responsible planning and the deployment of business ethics: the ethics involved in CSR processes cannot be used instrumentally alongside the manual of regulations and recommendations sitting on the desk of the company director. According to Cortina, (1994, p. 89), business ethics is understood to be "the discovery and application of the values and norms shared by a pluralistic society to the peculiar scope of the company, which requires it to be understood according to a community model, but always imbued with post-conventionalism"<sup>2</sup>.

Companies are active and continuously evolving organizations although they do not always develop in a homogeneous, linear and ethical way. A company might generate income year after year while worsening the conditions of its workers and the natural environment. Meanwhile, such companies receive the blessing of analysts who tend to underestimate the effects of reprehensible and irresponsible behaviors (Berkan, et al., 2021). For example, in the late 1990s, the French oil industry continued to expand its business while employing rhetorical strategies that created uncertainty, minimized urgency and diverted attention from the real problem caused by the processes of extractivism of fossil fuels. This subterfuge allowed the hydrocarbon company, Total, to present itself as the socially responsible organization that was in charge of steering the "energy transition" despite being clearly quite the opposite of what it promulgated. Such instan-

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<sup>2</sup> The post-conventional level is (following Kohlberg, Apel or Habermas among others) one in which fairness is not what conforms to the laws of a given society but rather to universal principles, human rights and higher values, and may be compatible with other principles such as Kant's categorical imperative.

ces help to understand historical eco-social attitudes as well as the dramatic situation unfolding in the current global-warming crisis, which Total has known about since 1971 (Bonneuil, 2021).

The business world must not be placed in a frame limited only to economic concerns, rather it must have knowledge of and a relationship to what happens in its social and environmental surroundings. Today's society must be analyzed and understood through its development and shortcomings. In fact, it continuously signals to all kinds of organizations and institutions about its desired values and needs even when these are often not the cause of the loss of morale and social commitment. From this arises the concept of being exemplary, that is, the clear projection of any organization at the social level<sup>3</sup>. According to McKague & Cragg (2003), companies commit to self-regulation and define their own ethical models, or as Scherer & Smid (2000) point out, fill in perceived legal and moral gaps. According to Brown (1992), the purpose of ethics is not for people to be more ethical, but to be able to take better decisions, which leads to the conclusion that being ethical and responsible is also profitable.

CSR is understood to be the voluntary commitment to society that an organization agrees to undertake. However, it is necessary to analyze whether voluntariness can replace obligation and whether voluntariness is viable and can be considered to show social commitment when there is no enforceability and such undertakings can easily be evaded. The voluntariness of CSR actions does not constitute a right per se, but a pseudo-evolution of corporate interests through the projection of a public image coupled with a lack of legislation. The image is associated with values that every society understands as desirable, such as the processes of equity, gender, pollution minimization, social work, etc. CSR depends on globalization processes, thus implicating the needs of much of the tertiary society through global supply chains in which precariousness and impunity are present at all times and places (Guamán & Luque, 2019). These circumstances, which incessantly feed the desire for a new purchase, are protected by diverse supranational organizations and governments eager for investment. In this context, strategies are implemented through CSR processes as a measure of self-control and a friendly face to present to society.

## 2. DESIGN AND METHOD

This study is not intended as an exhaustive catalog of CSR processes (indeed, this would be impossible, since they are continuously shifting and developing), but it does seek to illustrate the variety of methodological approaches applied through their constructs and related approaches. It is evident that there are negative aspects that influence them, including processes of irresponsibility and the masking of reality; in fact, many of the definitions of CSR are inadequate when it comes to contemplating all of the implications, adaptive processes and social realities that they claim to apprehend (Carroll, 1999; Crane, 2008; Schwartz, 2017). As a consequence, it was necessary to establish a reasoned theoretical approach that focused on the epistemological problems, which highlighted the difficulty of providing generalized solutions to the many questions and dilemmas that surround this area of study (Fourez, 1994).

<sup>3</sup> The judgment of the Spanish Supreme Court of February 29, 2016, number 154/2016, establishes the criminal liability of corporations, which marks a serious precedent for companies through the concept of "public exemplarity" <https://www.poderjudicial.es/cgjpj/es/Poder-Judicial/Noticias-Judiciales/El-Tribunal-Supremo-aprecia-por-primera-vez-la-responsabilidad-penal-de-las-personas-juridicas>

The method consisted of three steps, 1) a search of 113 constructs of CSR through the existing academic literature (from November, 2020 to March, 2021), 2) the identification of six dimensions resulting from a content analysis, consisting of codification and approximation, in order to obtain descriptions that were both generalized and of sufficient depth, 3) a frequency count in Google Scholar of all definitions that refer to a specific dimension in order to calculate the relative usage of each dimension. It should be noted that not all conceptual approaches are equally significant, that is, the larger frequencies have a greater impact due to their historical usage (Howes and Solomon, 1951; Murphy, 1992; Kageura and Umino, 1996; Luque & Herrero-García, 2019a). The relative use of each definition can be obtained by comparing the frequency counts of an internet search engine. At an empirical level, the Internet provides valid frequency counts that compare favorably to other linguistic databases. Google Scholar, a site specialized in the search of scientific-academic content and bibliographies that orders results by relevance, was chosen due to its being one of the most representative and open academic search engines worldwide

### 3. FIELDWORK AND DATA ANALYSIS

#### 3.1. DELIMITATION OF THE DIMENSIONS IN CORPORATE SOCIAL RESPONSIBILITY PROCESSES

The selection and classification of the chosen dimensions was arrived at by taking into account the depth, deployment and interconnection inherent to the object of study. Consequently, CSR processes were analyzed by the grouping of related concepts through the eight dimensions: economic, legal, political, social, cultural, ethical, labor and environmental as set out in Table 1 (Visser, 2006; Torugsa et al., 2013; Luque & Herrero-García, 2019a).

The economic dimension implicitly involves a marked social component (Luque & Álvarez, 2021). The processes of (re)investment and deployment of corporate interests are articulated to the detriment of the community, in spite of the adoption of Keynesian doctrines (Hackworth & Smith, 2002). As society accelerates, and there is demand for the establishment of sustainable growth measures that tacitly assume the economy of the common good (Naredo, 2015; Wajcman, 2015), there is a growing need to rewrite many of the existing economic paradigms in terms of negative growth and the real redistribution of wealth away from the established concentrations and canons (Piketty, 2015, Mason, 2015).

The legal dimension is based on the implementation and deployment of regulations that guarantee the general interest and peaceful coexistence with the environment. It is necessary to analyze processes of liberalization, deregulation, regulatory hybridization, lobbying, economic and fiscal reforms at the service of the general interest, free trade agreements, private arbitration tribunals, investment funds, environmental impacts, etc., and how these tools might be based on symmetrical relationships with an effective capacity for supervision and redress.

The political dimension is shaped by the response of civil society. This may be non-governmental in addition to being firmly established as an effective tool in the face of existing problems and state crises arising from entrenched political asymmetries. There is a politico-legal architecture by

which "Britain (and the United States) promote a global system in which the richest take wealth away from the rest" (Ramsay, 2021). Among the tools included in the processes of political organization are alternative (self-)organization and civil disobedience as first-line democratic instruments, proving that transformations do not always have to come from above, but may emerge even from apolitical processes. These processes must concentrate sufficient capacity for transformation and advocacy to underpin the idea of democratic progress from non-linear developments. In other words, war is an undesirable step, but at the same time it can be an advance if it is motivated by ethical or noble causes and is the only tool for change in that context.

The social dimension has a clear transformative component that is based around the deployment of processes of inclusion of those expelled from the system, even of those who have access to employment and are supported by a family. Intangible elements such as happiness and identity must be evaluated and taken into account in order to develop instruments that promote fairer, more ethical and supportive societies. In the words of the sociologist Laville (2009, p. 126), "the protection of society against the market cannot arise from the simple abstract solidarity of social law and redistribution, even if it is indispensable: the promotion of new active solidarities is necessary".

The cultural dimension, apart from having a catalytic function, has its own multiple and interrelated meanings. This dimension is expressed implicitly by distinguishing references to the human being from others by analyzing differentiating systems in all nations and periods. Additionally, the relationship between culture and non-economic development may be discerned by associating the right of individuals to participate in the promotion of their own cultural output, including art and scientific production.

The ethical dimension points to the current crisis of civilization. As an example, Britain and its overseas territories are responsible for facilitating about a third of worldwide tax evasion, and this is without taking into account the economic resources generated by illicit activity (Gonçalves, 2019). The political rhetoric, greed and disinformation resulting from legal and media interventions sponsored by certain companies and hegemonic organizations (including the United Nations) in favor of their corporate interests evidences the existing double standard dressed up as goodwill and modernity by CSR processes. When asked if the corporate social responsibility that many companies boast of is of any use, Laia Blanch, (2013)<sup>4</sup> member of War on Want, an anti-poverty charity responded:

"No, it's a total failure. They use it to clean up their image and tell the consumer that they are doing their best. They show off their codes, but they are voluntary codes, no one knows if they are actually paying living wages. I've gone into factories in Bangladesh where there were ten different codes for different brands, how is that going to be applied? It doesn't make sense. Precisely because of the failure of CSR, which has served to cover up labor exploitation, accidents such as Rana Plaza have occurred".

<sup>4</sup> In Iñaki Bárcena's view "It is a hypocritical attitude to go to a transnational company to make a donation with which to buy a piece of land of tropical forest in order to save biodiversity, while 100 kms. away, that same company is destroying the forest by planting soybeans for later export to Europe and, yes, with an "ecological" certificate issued by the same organization that received the check to buy the piece of forest", from the text.



In spite of the existence of CSR processes, the agonies resulting from the ravages of climate crises (caused by extractivism, speculation, natural and/or academic predation) or health emergencies (COVID-19) have demonstrated the need to prioritize life over the economic structure. This collective dimension should be addressed by all stakeholders to develop a credible and plausible ethical framework through an interdisciplinary approach that is able to take into account concerns and address problems proportionately.

The labor dimension involves the great paradox of how economic "growth" is associated with the decline in the quality of employment, wages, and the social structures aimed at improving the welfare state (despite not being strictly correlational). The modern labor market intrinsically leads to precariousness and the lack of employment values becomes the norm rather than the exception. Much of the infrastructure of social equity is dismantled in favor of transnational capital through the imperative of trade accompanied by the evasion of labor regulation. The uberization of work, unlimited outsourcing processes, the lack of transnational monitoring and growing unemployment turn working life into an auction in which the highest bidder—usually the transnational companies, supranational organizations and national and/or local administrations avid for investment—are able to prioritize their economic objectives; the workforce and the quality of working conditions become mere accessories, to be adapted to private interests.

The environmental dimension is muddled by the many interrelations and implications that it contains. The concepts of economy and ecology are still in dispute, that is, development, deterioration and their after-effects are bundled together without any logical order. For the full consideration of the environment, it is necessary to tend toward a harmonious development based on integration between all the different forms of life and a rigorous process of monitoring that is focused on both the consequences and the causes. Natural aspects such as the condition of the soil and the state of the flora and fauna are crucial influences, and pollution of the air, water and land, such as through waste-generation, has a major impact on the health of people, the environment and the quality of life.

Table 1, Dimensions, shows the coding used and the related searches relating to corporate social responsibility.

**Table 1. Dimensions**

<b>Dimension</b>	<b>Coding of the definition</b>	<b>Search string example</b>
<b>Economic</b>	Economic or financial aspects that affect and promote corporate social responsibility processes	'new economic models' 'speculation' 'continuous growth' 'economic equity' 'social economy'
<b>Social</b>	Relationship to and effects on corporate social responsibility processes and their impact on society	'social protection' 'social inclusion' 'protection of a healthy and dignified life (good living) above mere economic elements' 'exhausted social models (social reconfiguration)'
<b>Political</b>	Regulation, by action or omission, of corporate social responsibility based on political commitment	'promotion of equal rights to be able to live in a territory/neighborhood in a non-invasive way' 'political organization ' 'political counterweight to the existing hegemony' 'supranational bodies'
<b>Environmental</b>	Environmental relationship derived from corporate social responsibility processes both by action and inaction.	'contamination' 'recycling' 'lack of sustainable development' 'climate change' 'environmental impacts'
<b>Cultural</b>	System of values, beliefs and ways of mentally construing a society based on its identity	'preservation of folk traditions' 'respect for identity' 'cultural heritage'
<b>Legal</b>	Established relationships that produce normative certainty	'provision of regulations to avoid asymmetries' 'Legal certainty' 'Legal reconfiguration in favor of a more social paradigm' 'clauses in free trade agreements'
<b>Ethical</b>	Principles by which corporate social responsibility processes should be governed based on ethical and moral values	'values' 'set of rules and customs that govern or value human behavior in a community' 'acting correctly' 'promotion of social ethics'
<b>Labor</b>	Set of sectoral and cross-sectoral policies and interventions that seek the well-being and protection of workers' health through the promotion of modes and conditions in the workplace	'gender equality - equity' 'labor protection' 'job insecurity - iberization' 'trade union formation'  'value chains - outsourcing processes'

**Source: compiled by the author**

### **3.2. COMPILATION OF DEFINITIONS OF CORPORATE SOCIAL RESPONSIBILITY**

The experimental procedure started with the predetermined search for the conceptualizations of "corporate social responsibility" as used by academics, professional experts, and within organizations and institutions. Strings of keywords, such as those exemplified in Table 1, were entered into the Google Scholar search engine. The delimitation of the search chains, concomitant to the literature review, saturated in 8 categories of CSR. This process was carried out between February 12 and June 11, 2021, leading to the generation of 113 units of analysis

(UAs) (Appendix I), which constitutes a representative sample of sufficient size for a qualitative study<sup>5</sup> (Luque & Herrero-García, 2019a).

After the Google count of the number of times each of the 113 definitions was cited or referenced, they were assigned dimensions according to the established coding system, and the corresponding absolute frequencies  $f_i$  were obtained as shown in Table 2. This stage involved several outline conditions for the UAs: 1) they had to be represented by at least one scientific reference, 2) they could not be repeated in different databases, 3) they were able to appear in one or more categories, up to a maximum of 8.

## 4. RESULTS

### 4.1. STUDY OF THE DIMENSIONS

Once the qualitative approach of this research had been developed, the next step was to explore the scope of each category, as well as its contribution to corporate social responsibility. The 113 UAs were assigned dimensions within one or more categories, in this case up to a maximum of 8, and the number of times that concept of CSR had been used in the time period of three months was counted ( $f_i$ ). Additionally, the existence of the 8 dimensions unfolds the absolute frequencies in the corresponding  $f_{kj}$ , in other words, the  $f_i$  of a unit of analysis  $k$ , associated with a category  $j$  ( $j = 1, \dots, 8$ ). Thus, it was possible to obtain the relative weighting of each  $j$  dimension according to equations 1 and 2, respectively:

$$CD_j = \sum_{k=1}^y f_{kj} \quad [\text{Equation 1}]$$

Where,

$CD_j$  is the scope of each  $j$  dimension

$f_{kj}$  is the frequency of occurrence in Google of each unit of analysis  $k$  associated with a  $j$  dimension.

$$\% PD_j = \frac{CD_j}{\sum_{i=1}^x f_i} 100 \quad [\text{Equation 2}]$$

Where,

$PD_j$  is the relative weighting of each  $j$  dimension, expressed as a percentage (%).

$f_i$  is the absolute frequency of occurrence in Google of each UA or bibliographic reference  $k$  in a given period of time.

The values obtained from equations 1 and 2 are shown in Table 2. The score of the economic dimension  $CD_j$  corresponds to the sum of all  $f_{kj}$  extended to the total  $y$  concepts categorized within

<sup>5</sup> The number of times a given citation is published is conditioned by the period in which that frequency of occurrence is measured. We assume that the absolute frequencies thus obtained can only grow or be maintained while others increase, resulting in a decrease in the relative frequency. The validity of the analysis is subject to the time given to explore how representative—or not—a certain construct is. Far from being an impediment, we think that the attraction of the dynamics of CSR lies precisely in this point

it. Its contribution to the study is calculated as the ratio between the previous value and the sum of all absolute frequencies ( $\% PD_j$ ). Therefore, the economic dimension contributes the most to the processes of corporate social responsibility with a factor of 0.83 while the cultural and labor categories are the least representative with factors of 0.02 and 0.03 respectively.

**Table 2. Dimension scope**

<b><math>j</math></b>	<b>Dimensions</b>	<b><math>CD_j</math></b>	<b><math>\% PD_j</math></b>
1	Economic	98,283	83
2	Social	39,764	34
3	Political	26,547	22
4	Environmental	10,882	9
5	Cultural	2,371	2
6	Legal	35,212	30
7	Ethical	82,861	70
8	Labor	3,406	3

**Source: compiled by the author**

It may be observed that there is a direct proportion between the score obtained for each dimension and the weighting relative to it. It is important to specify that each  $CD_i$  is determined by the use of a  $k$  citation and it may be presumed that its use depends on the independent variable of time (fixed for the 8 categories). The contrast is striking between the economic dimension, found in 83% of the definitions, and the cultural dimension, which represents just 2%. This is a consequence of working with two large sets of variables—  $CD_i$  and the dimensions—and the fact that, to facilitate the study, the established dimensions are kept constant. However, the scores assigned to each may vary, even those coming from the same author. To minimize the impacts of qualitative research on data processing, categorization consists of a 3-stage iterative process that includes the concept, but not the author(s). Given the large volume of definitions involved, this procedure can ensure accuracy in the  $CD_i$  and is more reliable than assigning, in a single stage, a high value to each  $CD_i$  (commensurately increasing the relative weightings) as other authors have done in the study of CS(i)R (Luque & Herrero-García, 2019a). At the end of the process, the 113 concepts were categorized with a minimum of one and a maximum of eight dimensions (Table 3).

#### **4.2. DYAD MODEL AND COMBINATION OF DIMENSIONS**

By exploring Appendix I, it may be observed that the corporate social responsibility concepts studied constitute anything from one to several categories with an associated  $f_{ki}$ ; the volume of information generated is compiled in Table 3.

**Table 3. Number of higher-order UA**

No. of coded dimensions	No. of higher-order UA	Weighting in Google count (%)	Distribution
8	0	0.00	
7	2	0.04	
6	2	0.13	
5	4	0.55	
4	12	9.34	
3	41	38.61	
2	39	43.08	
1	13	8.25	
Total = 113		Total = 100 %	

**Source: compiled by the author**

Here, the number of dimensions included in a given definition, the number of definitions belonging to it and the weighting fraction of the Google count may all be inferred. Table 3 shows that, with the concepts that include two and three dimensions alone, approximately 80% of the concepts of corporate social responsibility studied were cited.

Table 4 shows the different types of dyad found (through a combination of dimensions that gives rise to 113 AUs) in the search for each set of definitions, as well as their weighting fraction with respect to 43.08% of the Google count. The results show that the association by dyads of 39 units of analysis has the greatest weighting in the Google count. A dyad model was therefore used, consisting in the break-down, with respect to the initial sample, of the 39 UAs catalogued for the corresponding study of their individual contributions (% weighting fraction) as a dyad of the dynamics of corporate social responsibility (Table 4).

**Table 4. Dyad model**

Dyads		No. of UA included	Weighting fraction (%)
1	Economic-Social	10	27.1
3	Economic-Environmental	3	17.0
5	Economic-Legal	4	3.3
6	Economic-Ethical	13	46.3
9	Social-Environmental	1	0.1
12	Social-Ethical	4	2.0
26	Legal-Ethical	2	4.1
28	Ethical-Labor	2	0.1
		Total = 39	Total = 100 %

**Source: compiled by the author**

As may be seen in Table 4, the processes of corporate social responsibility are vectorized by a two-fold economic-ethical category (dyad 6), which bears out the statement of 200 executive directors indicating that profit maximization cannot be the only element to be considered (Business

Roundtable, 2019). Meanwhile the labor dimension is only weakly defined (for example, dyad 28, with 0.1%) as is the environmental dimension (for example, dyad 9, with 0.1%); the political and cultural categories do not appear at all. If combinatorial analysis is applied, the grouping of 8 elements by 2s provides 28 possible dyads, such as those in Table 5. Of these, only 8 have been shown in the study, excluding the remaining 20. This information was collected by taking the individual contribution of each dimension or %  $\square PD \square_j$  and taking the algebraic sum of the dyad to obtain its relative importance, in decreasing order.

**Table 5. Relative importance**

Dyad	Economic	Social	Political	Environmen tal	Cultural	Legal	Ethical	Labor	Relative importance (°/1)
APPEARING	6	0.83					0.70		1.53
	1	0.83	0.34						1.17
	5	0.83				0.30			1.13
	12		0.34				0.70		1.04
	26					0.30	0.70		1.00
	3	0.83			0.09				0.92
	28						0.70	0.03	0.73
	9		0.34		0.09				0.43
NOT APPEARING	2	0.83		0.22					1.05
	17			0.22			0.70		0.92
	7	0.83						0.03	0.86
	4	0.83				0.02			0.85
	21				0.09		0.70		0.79
	24					0.02	0.70		0.72
	11		0.34				0.30		0.64
	8		0.34	0.22					0.56
	16			0.22			0.30		0.52
	20				0.09		0.30		0.39
	13		0.34					0.03	0.37
	10		0.34			0.02			0.36
	27						0.30	0.03	0.33
	23					0.02	0.30		0.32
	14			0.22	0.09				0.31
	18			0.22				0.03	0.25
	15			0.22		0.02			0.24
	22				0.09			0.03	0.12
	19				0.09	0.02			0.11
	25					0.02		0.03	0.05

Source: compiled by the author

The data in the first section of Table 5, "appearing", are essentially the same as those already obtained in Table 4 and do not provide additional information, except by their implicit order. However, they make it possible to define the range of relative importance [2, 17, 7, 4, 21, 24, 11, 8, 16] in which the dyads not included in the categorization had the same probability of having done so. Consequently, 20 "not appearing" combinations are computed that fall within the range of weightings while making it possible to exclude the remaining 9 from the study (marked in gray).

The objective was to try to demonstrate whether, in the existing processes of corporate social responsibility as contemplated by experts, there were one or more dimensions in addition to the

established dyad 6. In order to do this, the entire contribution of the economic, social, political and successive dimensions was summed. In Table 6 the most representative dimensions in both sections can be observed and, within the "not appearing" group, they represent a mirrored value or reflection of their greater contribution to the processes of corporate social responsibility. Table 6 also shows that the labor and environmental categories vectorize CSR processes only residually.

**Table 6. Mirrored values**

	<b>Economic</b>	<b>Social</b>	<b>Political</b>	<b>Environmental</b>	<b>Cultural</b>	<b>Legal</b>	<b>Ethical</b>	<b>Labor</b>
Appearing	3.32	1.02	0.00	0.18	0.00	0.60	2.80	0.03
Not appearing	2.49	1.36	1.54	0.45	0.14	1.50	2.10	0.18

**Source: compiled by the author**

**Table 7. Greatest weighting**

Brown & Dacin (1997)	A company's status and activities with respect to its perceived societal or, at least, stakeholder obligations.	5,878	Economic Ethical
Porter & Kramer (2002)	Companies should perform good works through a philanthropic connection.	5,444	Economic Ethical
Hopkins, (1998)	Corporate social responsibility is concerned with treating the stakeholders of the firm ethically or in a socially responsible manner. Stakeholders exist both within a firm and outside. Consequently, behaving socially responsibly will increase the human development of stakeholders both within and outside the corporation.	5,144	Economic Ethical

**Source: compiled by the author**

## 5. DISCUSSION AND CONCLUSIONS

The study shows that the dimensions that contribute most to the current dynamics in corporate social responsibility processes are the economic and the ethical. Therefore, according to the distribution in Table 3, two of the eight original categories are sufficient to establish the nature CSR processes. Nevertheless, there are a large number of definitions and constructs recurrently related to CSR yet discontinuous with the rest of the dimensions due to their broad interests and implications.

The definitions analyzed here have elements in common, as well as a diverse origin and scope, which results in the evident depth of commitment, criticism and interest. The study carried out shows the current fracture between, on the one hand, CSR processes that inherently revolve around the principle of the maximization of profit (Greiner & Sun, 2021) together with the alleged ethical ways of achieving this and, on the other, the dimensions that a priori and implicitly should be contained in any definition of CSR, that is, the social (Karwowski & Raulinajtys-Grzybek, 2021), the environmental (Zainuddin et al, 2020) and their corollaries. The endogenous arbitrariness and lack of political or legal control of CSR processes casts them into doubt,

especially when they attempt to replace national legislation or international regulation by abusing the condition of voluntariness without enforceability. The non-binding nature of CSR is a de facto requirement of corporations who wish to avoid the automatic and repeated supervision of their voluntary policies. These circumstances point clearly to the complicity of states by leaving the processes of modernity and goodwill to this (ir)responsibility.

The definitions analyzed describe a phenomenon, but do not indicate how to manage the manifest challenges arising from it. The consequences of global production, comprising the authorization, elaboration, promotion and consumption of goods, must lead to the process being brought under control, rather than continuing as mere voluntariness that is incapable of effective redress and the promotion of the common interest.



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## APPENDIX I

The Table presented below sets out the definitions of the processes of corporate social responsibility, the concepts related to each author and the dimension(s) to which each belongs.

Table A1. Categorization of corporate social responsibility concepts.

Author	Concept	Frequency	Dimensions
Abreu & Badii (2007)	Obligation that companies have towards society. CSR today refers rather to a way of doing business that takes into account the social, environmental and economic effects of business action, integrating into it respect for ethical values, people, communities and the environment	106	Economic Social Environmental Ethical
Accountability (2003)	The ability to respond to address stakeholder concerns and fulfillment to achieve the standards to which it voluntarily commits, alongside the rules and regulations it must comply with for legal reasons.	1.312	Legal Ethical
Aguilera & Puerto (2012)	It is the transfer of added value to society; value that is expected to become a source of competitive advantage in the medium or long term, as long as the organization gives advanced warning of it.	474	Economic Social
Antelo & Robaina (2015)	It is a continuous commitment of the company to contribute to sustainable economic development, improving the quality of life of its employees and their families, as well as that of the local community and society in general.	70	Economic Social Political Ethical
Argandoña (2009)	Companies "must" view their responsibilities as moral obligations (a matter of conscience), whether they be enforced by law or social norm, or not.	311	Social Ethical
Spanish Association of Accounting and Business Administration (AECA) (2004, p. 9)	Voluntary commitment of companies to the development of society and the preservation of the environment, from their social commitment and responsible behavior toward the people and social groups with whom they interact.	40	Social Environmental Ethical Labor
Avendaño & William (2013, p. 157)	CSR begins as a moral obligation, but transforms into a strategic resource, an instrument at the service of Economic efficacy and profit.	131	Economic Ethical
Barroso (2007)	It is to improve, as part of the philosophy of companies, the quality of life of their workers.	20	Ethical Labor
Boatright (2000)	It is the behavior of business toward a level at which it is consistent with prevailing norms, values, and expectations.	67	Economic Ethical
Bowen (1953, p. 6)	They are the obligations of entrepreneurs to apply policies, make decisions or follow the lines of action that are desirable in terms of the objectives and values of our society.	8.581	Economic Social Political Ethical
Brown & Dacin (1997)	A company's status and activities with respect to its perceived societal or, at least, stakeholder obligations.	5.878	Economic Ethical
BSR (2002)	CSR is defined as operating a business in a manner that meets or exceeds the ethical, legal, commercial and public expectations that society has of business.	21	Economic Legal Ethical

Business Impact (2000)	To treat employees fairly and equitably, operate ethically and with integrity and to respect basic human rights.	28	Ethical Labor
Burke & Logsdon (1996, p. 496)	Define CSR as strategic when it yields substantial business-related benefits to the firm.	1.849	Economic
Cajiga, 2000	It is the conscious and consistent commitment to fully comply with the purpose of the company, both internally and externally, considering the economic, social and environmental expectations of all its participants, demonstrating respect for people, ethical values, the community and the environment, thus contributing to the construction of the common good.	11	Economic Social Political Environmental Cultural Ethical
Camacho (2015)	It is a style of business management that in part recognizes and incorporates the relationship of permanent interdependence that exists between the company and its collaborators, whose common interests are assumed to be for mutual benefit.	1	Economic Ethical
Cancino del Castillo & Morales (2008)	It is a management model as a whole.	215	Economic Ethical
Cantú (2013, pp. 331-335)	Businesses will be favored by an environment in which compliance with human rights becomes the rule and not the exception	3	Economic Environmental Ethical
Capriotti & Schulze (2010)	It is a comprehensive notion that takes into account economic, social and environmental issues and at the same time, protects the interests of all stakeholders through the requirement of greater transparency.	66	Economic Social Environmental Ethical
Carroll (1979)	The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time.	15.769	Economic Legal Ethical
Carroll (1983)	CSR involves the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive. To be socially responsible . . . then means that profitability and obedience to the law are foremost conditions to discussing the firm's ethics and the extent to which it supports the society in which it exists with contributions of money, time and talent. Thus, CSR is composed of four parts: economic, legal, ethical, and voluntary or philanthropic.	439	Economic Social Legal Ethical
Carrol (1991)	That which is purely voluntary and guided by the desire of the company to make social contributions that are not included in economic mandates, in legislation or in the ethical considerations. This level includes philanthropic contributions for which no remuneration is expected by the company or by the community.	12.895	Legal Political Ethical
Castka, Bamber, Bamber & Sharp (2004)	Define CSR as a concept to behave profitably through social and environmental commitment by meeting stakeholders' needs.	226	Economic Social Ethical
Chomali & Majluf (2007)	It is the function that the company has within society as an integral part and object of human well-being.	61	Economic Social Ethical

Chung, Yu, Choi, & Shin (2015).	A positive relationship that encourages stakeholders to be committed to the corporation through customer satisfaction, and attractiveness to stockholders and investors.	197	Economic
Commission of the European Communities (2001, p. 4)	Concept, whereby companies integrate social and environmental concerns into their business operations and interactions with their stakeholders on a voluntary basis.	2	Social Environmental Ethical
Correa, Flynn, & Amit (2004)	It is the commitment that a company undertakes to contribute to sustainable economic development through collaboration with its employees, their families, the local community and society as a whole, in order to improve the quality of life.	410	Economic Social Political Cultural Ethical
Correa (2007)	It is the responsibility that companies have or undertake toward society in general.	133	Social Ethical
Cortina (2005)	Companies must keep to the current legislation and to their own corporate ethics in order to develop a sense of liability through legal obligations and an ethical responsibility informed by the acquisition of moral values.	80	Economic Legal Ethical
Council of Europe, Lisbon (2000)	Best practices in lifelong learning, work organization, equal opportunities, social inclusion and sustainable development.	96	Social Environmental Labor
Crawfor & Scaletta (2005)	It is a business practice that increases the value of a company's shares in the long term, through the use of opportunities and an adequate management of the risks derived from economic, environmental and social development.	95	Economic Social Environmental
Daft (2000)	There is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud.	2.898	Economic Ethical
Davis (1960)	It refers to businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest.	2.898	Economic
Davis (1967, p. 7)	Social responsibility is expressed in law, custom, and institutional agreements that define conditions for responsible use of power.	766	Legal Ethical
Dawkins and Lewis, 2003	It includes employee treatment, community commitment, ethics and environment.	654	Political Cultural Ethical Labor
Diermeier (2006)	CSR is "used" for reputational gains.	20	Economic
Donaldson & Dunfee (1994)	It is the application of rules based on an ideal parameter or pre-established paradigms that may not be related to the way organizations really work or the relationships between people (what it should be).	2.306	Ethical
Drucker (1984, p. 10)	To turn a social problem into economic opportunity and economic profit, into productive capacity, into human competence, into well-paid jobs, and into wealth.	1.410	Economic Ethical Labor
Ebner & Baumgartner, (2006)	The prime objective is to consider the firm's environment and its stakeholders, which means being responsible to them for the	268	Economic Environmental Ethical

	company's outputs and impacts and meeting not only shareholder's interests.		
Eels and Walton (1974)	Concerns with the needs and goals of society.	461	Social Ethical
Eilbert & Parket (1973)	Perhaps the best way to understand social responsibility is to think of it as "good neighborliness". The concept involves two phases. On one hand, it means not doing things that spoil the neighborhood. On the other, it may be expressed as the voluntary assumption of the obligation to help solve neighborhood problems. Those who find neighborliness an awkward or coy concept may substitute the idea that social responsibility means the commitment of a company or business, in general, to an active role in the solution of broad social problems, such as racial discrimination, pollution, transportation, or urban decay.	2	Social Environmental Ethical
Epstein (1987)	That which generates more beneficial than adverse effects for stakeholders.	917	Economic
European Commission Green Paper (2001)	Voluntarily taking on commitments which go beyond common regulatory and conventional requirements, which they would have to respect in any case.	55	Ethical
European Commission (2011)	Companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis.	66	Social Environmental
Freeman (1984)	The companies' responsibility is toward "any group or individual who can affect or be affected by the achievement of the organization's objectives".	310	Economic Ethical
Freeman & Gilbert (2004)	It integrates the vision of stakeholders by emphasizing the sustainability of business activities, that is, it sees it as a means of long-term survival without neglecting the results in the short term.	174	Economic Ethical
Frederick (1960, p. 60)	Social responsibilities mean that businessmen should oversee the operation of an economic system that fulfils the expectations of the public. And this means in turn that the economy's means of production should be employed in such a way that production and distribution should enhance total socio-Economic welfare.	1.138	Economic Social Ethical
Friedman (1970)	The only responsibility of the company toward society is the maximization of profits to shareholders within the legal and ethical framework of the country.	34	Economic
Fuller (2013)	CSR is then considered to be a fee charged on the returns derived from the wrongs committed by entrepreneurship to pay for some of the rights. Thus "the revenues collected by taxes associated with sin and exploitation are often earmarked for restoring health and the environment, if not offering outright incentives for the manufacture of more salutary products".	173	Economic Environmental
Gaete (2006, p. 139)	The development of the activities of an organization by virtue of the role	35	Social Legal Environmental

	assigned by society, with a full awareness of the impact generated by its own actions in the environment from different perspectives, such as the economic, legal, social and environmental, applying voluntarily in its management a set of values and principles that are oriented to the protection and care of the interests of society as a whole, establishing transparent and sustainable relationships with the different actors with whom it relates both internally and externally.		Ethical
Garcia (2007)	It is the company's commitment to contributing to sustainable development, which implies the adoption of a new ethics in its actions in relation to nature and society, a reason for solidarity, the sense of responsibility to save the conditions that sustain life on the planet, a contribution to the quality of life of stakeholders, their families and the community.	139	Economic Social Environmental Ethical Labor
Giner (2008)	Most companies continue to hinder the codification of human rights and the corresponding obligations incumbent upon all sectors of society. The private sector itself, aware of its poor image and of its responsibilities in this area, encourages the establishment of voluntary regimes of conduct, to which end it commits to complying with international regulation and fundamental rights as part of its policy of (CSR)	35	Economic Legal
Global Reporting Initiative (GRI) (2009)	It is the way in which the organization contributes, or intends to contribute in the future, to the improvement or deterioration of trends, advances and economic, environmental and social conditions at the local, regional or global level.	17	Economic Social Environmental
Godfrey and Hatch, (2007)	CSR is used as an umbrella term to describe much of what is done in terms of ethics-related activities in firms around the globe to such an extent that some consider it a "tortured concept".	643	Ethical
Goel & Ramanathan (2014)	CSR is a subset of business ethics.	74	Economic Ethical
Gonaldi (2011)	It is an ethical and intelligent management strategy of the impacts generated by the organization in its human, social and natural environment.	4	Economic Social Environmental Ethical
Grzybowski (2012, p. 118)	A more environmentally friendly mode of production.	6	Economic Environmental Ethical
Hamidu, Haron, & Amran (2015)	A representative of all sets of corporate initiatives which are discretionary and extend beyond what the law has prescribed.	113	Economic Legal
Heald (1957)	CSR is the recognition on the part of management of an obligation to the society it serves not only for maximum economic performance but for humane and constructive social policies as well.	227	Economic Social
Hernández (2008, p. 46)	CSR and codes of conduct presuppose, from the systems of	228	Economic Legal Ethical

	regulatory control of transnational corporations, a 'complete makeover'.		
Hopkins (1998)	Corporate social responsibility is concerned with treating the stakeholders of the firm ethically or in a socially responsible manner. Stakeholders exist both within a firm and outside. Consequently, behaving socially responsibly will increase the human development of stakeholders both within and outside the corporation.	5.144	Economic Ethical
Igalens & Gond (2005)	CSR has a set of responsibilities which is more than the company's purely legal and economic duty as the environment in which they operate is also "social, political and ecological in nature.	73	Economic Social Legal Political Environmental
Argentinian Institute of Corporate Social Responsibility (2002)	It is a gradual approach, since it is presented as a path of excellence to follow.	410	Ethical
International Organization for Standardization (ISO 26000) (2010)	Organizations around the world, and their stakeholders, are becoming increasingly aware of the need for and benefits of socially responsible behavior. The objective of social responsibility is to contribute to sustainable development.	59	Economic Social Environmental Ethical
Jamali & Mirshak (2007)	CSR operates on the principle that corporations are obliged to meet their responsibilities to a larger array of stakeholders than its shareholders.	1.484	Economic Legal
Jenkins (2004)	A concept which makes it possible for companies to "frame their attitudes and strategies towards, and relationships with, stakeholders, be they investors, employees or communities, within a popular acceptable concept.	1.372	Economic Social Ethical
Jiménez (2008)	It is a form of self-control that involves elements of regulatory limitations, altruistic incentives and the moral imperative in the pursuit of the social nirvana of companies.	61	Social Legal Ethical
Johnson (1971)	A socially responsible firm is one whose managerial staff balances a multiplicity of interests. Instead of striving only for larger profits for its stockholders, a responsible enterprise also takes into account employees, suppliers, dealers, local communities, and the nation.	783	Economic Social Political Labor
Jones (1980)	It is the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract. Two facets of this definition are critical. First, the obligation must be voluntarily adopted; behavior influenced by the coercive forces of law or union contract is not voluntary. Second, the obligation is broad, extending beyond the traditional duty to shareholders to other societal groups such as customers, employees, suppliers, and neighboring communities.	44	Economic Social Legal Political Cultural Ethical Labor
Kaku (1997)	A complete commitment of the company in those places where its activity is carried out, so that the more resources and sites of operation the company has, the greater its	266	Economic Social Environmental Ethical



	responsibility toward the development and well-being of society, and to the environment and available natural resources.		
Khoury, Rostami, & Turnbull (1999)	Corporate social responsibility is the overall relationship of the corporation with all of its stakeholders. These include customers, employees, communities, owners/investors, government, suppliers and competitors. Elements of social responsibility include investment in community outreach, employee relations, creation and maintenance of employment, environmental stewardship, and financial performance.	140	Economic Social Political Environmental Ethical Labor
Kotler & Lee (2004)	CSR is the commitment of organizations to improving community by business practices and contribution of resources.	1.167	Economic Social Cultural
Lantos, 2001	CSR entails the obligation stemming from the implicit 'social contract' between business and society for firms to be responsive to society's long-term needs and wants, optimizing the positive effects and minimizing the negative effects of its actions on society.	2.259	Economic Social Ethical
Latapí, Jóhannsdóttir, & Davídsdóttir (2019)	Concept that reflects the social expectations of each decade and is able to explore whether it will remain relevant in the near future.	129	Social Ethical
Litz (1996)	It is a process of perception, deliberation and adaptability to define resources and social capacities that can generate competitive advantages for companies. In other words, the fundamental idea of this aspect is that there are dynamic capacities, with which new resources can be created, modified, combined or integrated, to evolve and create new strategies that generate value.	407	Economic Social Ethical
Luque & Herrero-García (2019b)	Processes of CSR, such as they are currently established, are not in themselves a sufficiently effective instrument of change for societies affected by certain abuses carried out by businesses.	1	Economic Social Ethical
Luque & Herrero-García (2019a)	It is a dynamic phenomenon associated with a continually shifting context. This aspect must necessarily be acknowledged by any business, which places a value on ethics, as well as by local, national, or supranational administrations.	24	Economic Political Ethical
Maclagan (1999)	Corporate social responsibility may be viewed as a process in which managers take responsibility for identifying and accommodating the interests of those affected by the organization's actions.	163	Ethical
Maignan & Farrell (2004)	The satisfaction of the stakeholders' demands.	214	Economic
Marín (2008, p. 84)	Orient its objectives to the fulfillment of positive economic results, undertake social projects that have a favorable impact on the society in which its activities are carried out and contribute to the protection of the environment.	166	Economic Social Environmental
Martínez (2005)	It is the audible commitment of the company to the ethical values that give a human sense to its	74	Economic Environmental Ethical

	engagement with sustainable development by seeking a business strategy that integrates economic growth with social welfare and environmental protection.		
Martinez & Soza (2009)	It is a form of management that is defined by the ethical relationship of the company to all the audiences with which it relates, and by the establishment of business goals compatible with the sustainable development of society; preserving environmental and cultural resources for future generations, respecting diversity and promoting the reduction of social inequalities.	33	Economic Social Environmental Cultural Ethical
Matten & Moon (2008)	CSR empirically consists of clearly articulated and communicated policies and practices of corporations that reflect business responsibility for some of the wider societal good.	436	Economic Social Ethical
McGuire (1963)	Social Responsibility assumes that economic and legal duties of the companies should be extended by certain responsibilities to society.	995	Economic Legal Ethical
McWilliams & Siegel (2001)	CSR is a response to the competitive environment and the demands on managers from various stakeholder groups.	8.503	Economic Environmental
Mohr, Webb, & Harris (2001)	CSR is a commitment of companies to reducing all harmful effects and maximizing wealth and its long-term beneficial impact on society or community.	2.810	Economic Social Political
Moon (2002)	CSR is an effort and responsibility of companies to avoid hurdles or reduce harmful effects and maximize the long-term positive impact and image on society.	2.683	Economic Social
Mosley, Pietri, & Megginson (1996)	Corporate social responsibility refers to management obligation to set policies, make decisions and follow courses of action beyond the requirements of the law that are desirable in terms of the values and objectives of society.	90	Economic Social Legal
Murray & Montanari (1986)	It is the attraction and retention of consumers and social support, which will add value to the organization as they increase their intangible values, such as brand or reputation.	359	Economic Social Ethical
International Labour Organization (2010)	It is the set of actions that companies take into consideration so that their activities have positive repercussions on society and that reaffirm the principles and values by which they are governed, both in their own internal methods and processes and in their relationship with other actors.	0	Economic Social Ethical
Orjuela (2011)	It is that through which the maximum return is generated to the shareholder, as long as this is done within the framework of the law and without affecting the others.	85	Economic Legal
Porter & Kramer (2002)	Companies should perform good works through a philanthropic connection.	5.444	Economic Ethical
Presuttari (2016)	It is a set of business practices, strategies and management systems that pursue a new balance between the economic, social and environmental dimensions.	10	Economic Social Environmental
Rahman (2011)	Cover various dimensions including economic development, ethical practices, environmental protection,	599	Economic Social Ethical

	stakeholders" involvement, transparency, accountability, responsible behaviour, moral obligation, corporate responsiveness and corporate social responsibility.		
Rodriguez (2005)	It promotes socially just, responsible and sustainable development.	108	Economic Environmental Ethical
Singer (2013)	Corporate social responsibility is limited in its definition of the mandate and responsibilities of the business towards its identified stakeholders. The rights of a legal identity enjoyed by the firm carry with it duties and obligations to the environment of which it is a subset. These duties must be part of the norms and code of conduct and be made part of institutional design.	27	Economic Environmental
Smith (2001)	CSR is part of a company's strategic perspective in order to be able to fulfill its long-term obligations towards society.	77	Economic Social Legal
Somerville & Wood (1998)	Essentially it is about how business takes account of its economic, social, and environmental impacts in the way it operates – maximizing the benefits and minimizing the downsides.	53	Economic Social Environmental
Steiner (1971)	Enlightened self-interest.	111	Ethical
Turker (2009)	Framework to structure the responsible use of corporate power and social involvement	995	Economic Social
UN Global Compact (2000)	It is business management that is directed at benefitting society that goes beyond its legal obligations.	610	Economic Legal Ethical
Van der Wiele et al. (2001)	The obligation of the firm to use its resources in ways to benefit society, through committed participation as a member of society, taking into account society at large and improving the welfare of society at large, independently of the direct gains to the company.	1.740	Economic Social Ethical
Varey & Hamblett (1997)	The term 'social responsibility' implies that business is motivated by more than just self-interest and is, in fact, an activity that aims to promote the interest of society at large. This can be differentiated from, for example, corporate sponsorship where the company's managers will expect a tangible return for their money.	4	Economic Social
Velasquez (2013)	A form of applied ethics. It includes not only the analysis of moral norms and moral values, but also attempts to apply the conclusions of this analysis to that assortment of institutions, technologies, transactions, activities, and pursuits that we call business.	2.348	Economic Ethical
Vogel (1989)	It is a behavior of companies; you must look for parameters of behavior, stimuli or incentives to analyze what encourages a company to comply or not with the most accepted actions by a society.	129	Economic Social
Walton (1967)	It recognizes the intimacy of the relationships between the corporation and society and realizes that such relationships must be kept in mind by top managers as the corporation and the related groups pursue their respective goals.	724	Economic Social

Source:  
compiled by  
the author

Welford, (2005)	CSR is a business concept and it represents twenty elements, such as internal and external aspects, accountability and citizenship which should be fulfilled by CSR-companies.	705	Economic Social
Wilcox (2005)	It is a tool for the development of policies and corporate actions, in which some should be aimed directly at improving the operational part of the business.	1.026	Economic Ethical
Wolf (2005)	Corporations' new role as social agent.	188	Economic Social
Wood (1991, p. 695)	The basic idea of corporate social responsibility is that business and society are interwoven rather than distinct entities; therefore, society has certain expectations for appropriate business behavior and outcomes.	7.751	Economic Social
Woodward-Clyde (1999)	A "contract" between society and business wherein a community grants a company a license to operate and in return it fulfills certain obligations and behaves in an acceptable manner.	0	Economic Social Legal
World Bank (2003)	Is the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve quality of life in ways that are both good for business and good for development.	189	Economic Social Environmental
World Business Council for Sustainable (WBCSD) (2004)	The commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life.	52	Economic Social Political Environmental Cultural Ethical Labor