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How Corporate Social Responsibility is Defined: an Analysis of 37 Definitions

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ABSTRACT
Despite numerous efforts to bring about a clear and unbiased definition of CSR, there is still some confusion as to how CSR should be defined. In this paper five dimensions of CSR are developed through a content analysis of existing CSR definitions. Frequency counts are used to analyse how often these dimensions are invoked. The analysis shows that the existing definitions are to a large degree congruent. Thus it is concluded that the confusion is not so much about how CSR is defined, as about how CSR is socially constructed in a specific context. Copyright © 2006 John Wiley & Sons, Ltd and ERP Environment.

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Introduction

THE CORPORATE WORLD IS FACING THE NOTION OF CORPORATE SOCIAL RESPONSIBILITY (CSR) wherever it turns these days. On a wide range of issues corporations are encouraged to behave socially responsibly (Welford and Frost, 2006; Engle, 2006). However, in both the corporate and the academic world there is uncertainty as to how CSR should be defined. Some go as far as saying 'We have looked for a definition and basically there isn't one' (Jackson and Hawker, 2001). This is not quite true; the problem is rather that there is an abundance of definitions, which are, according to Van Marrewijk (2003), often biased toward specific interests and thus prevent the development and implementations of the concept. However, the claimed biases are not supported by empirical evidence.

The definitional confusion surrounding CSR might potentially be a significant problem. If competing definitions have diverging biases, people will talk about CSR differently and thus prevent productive engagements. Unfortunately, any attempt to develop an unbiased definition is challenging, because there is no methodology to verify whether it is indeed unbiased or not. Even if an unbiased definition

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were to be developed, it still would require people engaged in CSR to actually apply it for the confusion to be solved.

In this paper, CSR is viewed as a social construction and, as such, it is not possible to develop an unbiased definition (Berger and Luckmann, 1966). However, it is possible to study the similarities and differences in between the available definitions. Thus, the purpose of this paper is to study how CSR is defined in existing definitions. The definitions are categorized into five dimensions and frequency counts from Google are used to explore how consistently these dimensions are invoked. Through this, it will be possible to study how CSR, as defined by the definitions, is to be understood.

Current Methodological Approaches

There have been many attempts to establish a better understanding of CSR and to develop a more robust definition. Perhaps best known is Carroll's (1999) literature review of CSR definitions in academic literature, dating the first formal definition to Bowen (1953). Moir (2001) follows this methodological approach, but expands the analysis to include definitions used by business. Others too have presented reviews of available definitions, e.g. Joyner and Payne (2002) and Carter and Jennings (2004). These literature reviews are indeed necessary in order to provide an overview of the historical development of concepts such as CSR. However, they merely present an account of available definitions, which is a poor basis to understand how CSR is currently socially constructed.

Another methodological approach is to conduct interviews. O'Dwyer (2002), although not providing an explicit definition of CSR, investigates the perceptions of CSR through in-depth interviews of 29 managers. Azer (2001) presents three allegedly 'well known' definitions of CSR, and explores them by interviewing business representatives. However, she reports that although five out of 11 respondents adhere to an explicit definition of CSR, it does not correspond to their perceptions of CSR when asked to explain the concept in more detail. This problem is also encountered by Johnston and Beatson (2005), who report that the respondents had difficulties in articulating a formal definition of CSR. Interviews are the primary source for in-depth knowledge about the respondents' world-views. However, in addition to the challenges reported by Azer (2001) and Johnston and Beatson (2005), interviews are usually context specific and limited in scope, making it difficult to utilize the results in different contexts.

Yet another methodological approach is to construct a definition through theoretical reasoning. There are numerous examples of this: Van Marrewijk (2003) combines literature review and philosophical analysis, RARE (2005) explains CSR using Hart's (1968) philosophy of 'responsibility', Matten and Crane (2005), although defining corporate citizenship, base their approach on how the term 'citizenship' is used in political science and Göbbels (2002), using linguistics, concludes that CSR should be renamed 'corporate societal accountability'. Although these approaches are particularly useful in reframing concepts such as CSR, they collide with the very premise of viewing CSR as a social construction.

Method

The above mentioned work is by no mean a complete bibliography of research on CSR definitions, but illustrates the variety of methodological approaches applied. However, none of them is intended or suited to study the definition of CSR as socially constructed through discourse.

The method applied in this paper consists of three steps. First, the CSR definitions were gathered through a literature review. Second, five dimensions of CSR were identified through a content analysis of the definitions. Based on this, a coding scheme was developed and applied to obtain an overview of

DOI: 10.1002/csr

which definitions referred to which dimensions. Third, the frequency counts from Google of all of the definitions referring to a specific dimension were added up to calculate the relative usage of each dimension.

The third step might deserve some more elaborate justification. Not all definitions are equally significant in order to understand how CSR is defined; the most frequently used definition is more significant than a definition rarely used. This principle has been used by linguists for a long time (Howes and Solomon, 1951; Kageura and Umino, 1996; Murphy, 1992, Blair *et al.*, 2002).

The relative usage of each definition can be obtained by comparing frequency counts from an internet search engine. The internet is particularly suited for this purpose, because, as Blair *et al.* (2002) sum up, it is a 'comprehensive, representative, contemporary, and easily searched' linguistic database. They further go on to empirically show that the internet provides valid frequency counts compared with other linguistic databases.

It was decided to obtain the frequency counts by using Google, because this is the largest and most commonly used internet search engine available (Sullivan, 2006a, 2006b).

Analysis

Gathering CSR Definitions

The definitions were gathered through an extensive review of literature, which consisted of both journal articles and web pages. When a web page made reference to a definition articulated by others, the original source of the definition was retrieved. Further, the literature indicated that some terms, e.g. corporate citizenship, are used interchangeably with CSR (Tulder, 2003; ISO COPOLCO, 2002). However, to avoid any confusion as to whether these terms are in fact interchangeable or not, only the definitions of 'corporate social responsibility' were used.

Altogether, 37 definitions of CSR were found and analysed. The definitions originated from 27 authors and covered a time span from 1980 to 2003, although most definitions were published from 1998 onwards. The definitions were primarily of European and American origin, but definitions from India and Canada were also included.

Developing a Coding Scheme

As there were no coding schemes available prior to the analysis, one had to be developed. This was done by applying a technique called emergent coding, which uses the data to be coded to create a coding scheme (Stemler and Bebell, 1999; Haney *et al.*, 1998). By analyzing the definitions, it became apparent that they were referring to many of the same dimensions of CSR. Thus, the phrases that referred to the same dimension were grouped together. This process identified five dimensions, which were named to reflect the content of the phrases. Table 1 shows the coding scheme, the five dimensions and examples of phrases that refer to the dimensions.

The dimensions to which each definition was categorized are shown in the appendix.

Frequency Counts from Google

The frequency counts were obtained by searching for each definition in Google, and are shown in the appendix. A dimension score was calculated by adding up the frequency counts of each definition categorized to the dimensions by applying (1)

DOI: 10.1002/csr

Dimensions	The definition is coded to the dimension if it refers to	Example phrases
The environmental dimension	The natural environment	'a cleaner environment' 'environmental stewardship' 'environmental concerns in business operations'
The social dimension	The relationship between business and society	'contribute to a better society' 'integrate social concerns in their business operations' 'consider the full scope of their impact on communities'
The economic dimension	Socio-economic or financial aspects, including describing CSR in terms of a business operation	'contribute to economic development' 'preserving the profitability' 'business operations'
The stakeholder dimension	Stakeholders or stakeholder groups	'interaction with their stakeholders' 'how organizations interact with their employees, suppliers, customers and communities' 'treating the stakeholders of the firm'
The voluntariness dimension	Actions not prescribed by law	'based on ethical values' 'beyond legal obligations' 'voluntary'

Table 1. The five dimensions, how the coding scheme was applied and example phrases

$$DS_i = \sum_{j=1}^{x} F_{Def_{ji}} \tag{1}$$

where

DS_i = dimension score for dimension i
$F_{Def_{ji}}$ = frequency count for definition j categorized to dimension i
x = total number of definitions categorized to dimension i.

To evaluate the relative use of each dimension, a dimension ratio was calculated by dividing the dimension score by the sum of frequency counts for all the definitions, using

$$DR_i = \frac{DS_i}{\sum_{k=1}^{y} F_{Def_k}} \times 100\% \tag{2}$$

where

DR_i = dimension ratio for dimension i
DS_i = dimension score for dimension i
F_{Def_k} = frequency count for definition k
y = total number of definitions in the analysis.

The resulting dimension scores and dimension ratios are shown in Table 2. The four highest scoring dimensions have comparable dimension ratios above 80%, although it is worth noticing that the

DOI: 10.1002/csr

Dimension	Dimension score	Dimension ratio (%)
The stakeholder dimension	1213	88
The social dimension	1213	88
The economic dimension	1187	86
The voluntariness dimension	1104	80
The environmental dimension	818	59

Table 2. The dimension score and dimension ratio for each of the five dimensions in CSR definitions

Dimensions included in a definition	Number of definitions	% of total frequency count from Google
=5	8	40
≥4	20	64
≥3	31	97
≥2	33	99
≥1	37	100

Table 3. The number of dimensions included in the definitions, the number of definitions and their percentage of the total frequency count from Google

environmental dimension performs significantly lower, at 59%. However, all the dimensions achieve dimension ratios above 50%, which indicate that they are more likely than not to be included in a random definition.

Further, the consistency between the definitions was studied by analysing how many different dimensions each definition used. Again, this is analysed by using the frequency counts from Google. Table 3 shows how many dimensions are included in how many definitions and their percentage of the total frequency count from Google, in cumulative order. From Table 3 it is evident that eight definitions, constituting 40% of the total frequency count, include all five dimensions. More interesting perhaps is that for three or more dimensions these numbers increase to 31 definitions and 97% of the total frequency count.

Discussion

The environmental dimension received a significantly lower dimension ratio than the other dimensions. One explanation could be, as shown by Carroll's (1999) literature review, that the environmental dimension was not included in the early definitions, and this might have influenced current definitions to not include it either. Another and related reason is that the environmental dimension is not explicitly included in the definition, although it is considered to be a part of CSR. This is particularly displayed by the World Business Council for Sustainable Development (WBCSD), who differentiate between 'corporate social responsibility' and 'corporate environmental responsibility' and issue two definitions of CSR, neither of which includes the environmental dimension (World Business Council for Sustainable

DOI: 10.1002/csr

Development, 1999, 2000). However, when CSR is explained in more depth, the environmental dimension and the social dimension are equally emphasized. If the frequency counts for the WBCSD definitions were to be added to the environmental dimension, the dimension ratio would increase from 59 to 85% and thus be comparable to the other dimensions.

Based on the dimension ratios, there is more than a 50% probability for any of the dimensions to be included in a random definition. Thus, all of the dimensions are necessary in order to understand how CSR is defined. Further, the analysis shows that there is a 97% probability that at least three of the dimensions are used in a random definition. Although the specific definitions diverge somewhat as to which dimensions they use, they do not appear to do this in a systematic manner. Thus, it is not possible to separate the definitions into different schools of thought. Altogether, this shows that the five dimensions are used consistently in the definitions.

But how is CSR to be understood by the way it is defined? The social, environmental and economic dimensions are merely different categories of impacts from business. However, such a distinction is a recognition that business, as a producer of economic wealth, does not only have economic impacts. Further, the distinction is useful since different sets of tools have to be used when analysing and managing the social, environmental and economic impacts from business (Dahlsrud, 2005).

The definitions do not provide any descriptions of the optimal performance or how these impacts should be balanced against each other in decision-making. However, they do describe the processes in which this can be established. The voluntariness dimension implies that the business should perform above regulatory requirements, which will set the minimum performance level deemed acceptable.

But what is the optimal performance above regulatory requirements or when no regulations exist? The definitions answer this by pointing towards the stakeholders. Balancing between the often conflicting concerns of the stakeholders is a challenging task, and the definitions use rather vague phrases to describe how these concerns should be taken into account. Thus, the only conclusion to be made from the definitions is that the optimal performance is dependent on the stakeholders of the business.

It is interesting to observe that none of the definitions actually defines the social responsibility of business, as so famously discussed by Milton Friedman (1970), but rather describe CSR as a phenomenon. This might be the cause of the definitional confusion: it is not so much a confusion of how CSR is defined, as it is about what constitutes the social responsibility of business.

A successful CSR strategy, according to Van Marrewijk (2003), has to be context specific for each individual business, i.e. what are the specific CSR issues to be addressed and how to engage with the stakeholders. However, a definition addressing these questions would not be applicable across a variety of contexts, and thus would be less useful as a definition. This is congruent with the definitions analysed; these questions are kept open and the definitions are context independent. Thus, further knowledge of how CSR is socially constructed in a specific context must be obtained by other means than through a definition of CSR (see e.g. Mitchell *et al.*, 1997, for an excellent conceptual framework for identifying stakeholders).

The definitions show that CSR is nothing new at a conceptual level; business has always had social, environmental and economic impacts, been concerned with stakeholders, be they the government, customers or owners, and dealt with regulations. This has been managed through established patterns developed over many years. However, at an operational level, the story is different. Due to globalization, the context in which business operates is changing at an increasingly rapid pace. New stakeholders and different national legislations are putting new expectations on business and altering how the social, environmental and economic impacts should be optimally balanced in decision making. Thus, in such a context, CSR management tools are needed, in addition to the previously established patterns, to develop and implement a successful business strategy.

DOI: 10.1002/csr

Conclusion

There are many available definitions of CSR and they are consistently referring to five dimensions. Although they apply different phrases, the definitions are predominantly congruent, making the lack of one universally accepted definition less problematic than it might seem at first glance.

The CSR definitions are describing a phenomenon, but fail to present any guidance on how to manage the challenges within this phenomenon. Therefore, the challenge for business is not so much to define CSR, as it is to understand how CSR is socially constructed in a specific context and how to take this into account when business strategies are developed.

Appendix

The table below displays the definitions, the source of the definitions, the frequency counts from Google and which dimensions each definition was categorized.

Definition source	Definition	Frequency count	Dimensions
Commission of the European Communities, 2001	A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis	286	Voluntariness Stakeholder Social Environmental Economic
World Business Council for Sustainable Development, 1999	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	180	Stakeholder Social Economic
World Business Council for Sustainable Development, 2000	Corporate social responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large	156	Voluntariness Stakeholder Social Economic
Commission of the European Communities, 2001	Corporate social responsibility is essentially a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment	134	Voluntariness Social Environmental
Business for Social Responsibility, 2000	Business decision making linked to ethical values, compliance with legal requirements and respect for people, communities and the environment	131	Voluntariness Stakeholder Social Environmental Economic
Business for Social Responsibility, 2000	Operating a business in a manner that meets or exceeds the ethical, legal, commercial and public expectations that society has of business. Social responsibility is a guiding principle for every decision made and in every area of a business	117	Voluntariness Stakeholder Economic

DOI: 10.1002/csr

Definition source	Definition	Frequency count	Dimensions
IBLF, 2003	Open and transparent business practices based on ethical values and respect for employees, communities and the environment, which will contribute to sustainable business success	82	Voluntariness Stakeholder Social Environmental Economic
Khoury *et al.*, 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	48	Stakeholder Social Environmental Economic
Business for Social Responsibility, 2003b	Corporate social responsibility is achieving commercial success in ways that honour ethical values and respect people, communities and the natural environment	46	Voluntariness Stakeholder Social Environmental Economic
Commission of the European Communities, 2003	CSR is the concept that an enterprise is accountable for its impact on all relevant stakeholders. It is the continuing commitment by business to behave fairly and responsibly and contribute to economic development while improving the quality of life of the work force and their families as well as of the local community and society at large	40	Voluntariness Stakeholder Social Economic
CSRwire, 2003	CSR is defined as the integration of business operations and values, whereby the interests of all stakeholders including investors, customers, employees and the environment are reflected in the company's policies and actions	31	Voluntariness Stakeholder Environmental Economic
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	21	Voluntariness Stakeholder Social
Ethics in Action Awards, 2003	CSR is a term describing a company's obligation to be accountable to all of its stakeholders in all its operations and activities. Socially responsible companies consider the full scope of their impact on communities and the environment when making decisions, balancing the needs of stakeholders with their need to make a profit	17	Stakeholder Social Environmental Economic

DOI: 10.1002/csr

How Corporate Social Responsibility is Defined

Definition source	Definition	Frequency count	Dimensions
Jones, 1980	CSR is defined as the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law or union contract, indicating that a stake may go beyond mere ownership	15	Voluntariness Stakeholder
Hopkins, 2003	CSR is concerned with treating the stakeholders of the firm ethically or in a responsible manner. 'Ethically or responsible' means treating stakeholders in a manner deemed acceptable in civilized societies. Social includes economic responsibility. Stakeholders exist both within a firm and outside. The wider aim of social responsibility is to create higher and higher standards of living, while preserving the profitability of the corporation, for peoples both within and outside the corporation	14	Voluntariness Stakeholder Social Economic
Marsden, 2001	Corporate social responsibility (CSR) is about the core behaviour of companies and the responsibility for their total impact on the societies in which they operate. CSR is not an optional add-on nor is it an act of philanthropy. A socially responsible corporation is one that runs a profitable business that takes account of all the positive and negative environmental, social and economic effects it has on society	11	Social Environmental Economic
McWilliams and Siegel, 2001	Actions that appear to further some social good, beyond the interests of the firm and that which is required by law	10	Voluntariness Social
Ethical Performance, 2003	At its best, CSR is defined as the responsibility of a company for the totality of its impact, with a need to embed society's values into its core operations as well as into its treatment of its social and physical environment. Responsibility is accepted as encompassing a spectrum – from the running of a profitable business to the health and safety of staff and the impact on the societies in which a company operates	6	Stakeholder Social Environmental Economic
Global Corporate Social Responsibility Policies Project, 2003	Global corporate social responsibility can be defined as business practices based on ethical values and respect for workers, communities and the environment	6	Voluntariness Stakeholder Social Environmental Economic
Commission of the European Communities, 2002	Corporate social responsibility is about companies having responsibilities and taking actions beyond their legal obligations and economic/business aims. These wider responsibilities cover a range of areas but are frequently summed up as social and environmental – where social means society broadly defined, rather than simply social	5	Voluntariness Social Environmental Economic

DOI: 10.1002/csr

Definition source	Definition	Frequency count	Dimensions
	policy issues. This can be summed up as the triple bottom line approach: i.e. economic, social and environmental		
Pinney, 2001	Corporate social responsibility (CSR) or corporate citizenship can most simply be defined as a set of management practices that ensure the company minimizes the negative impacts of its operations on society while maximizing its positive impacts	5	Social
IndianNGOs.com, 2003	Corporate social responsibility is a business process wherein the institution and the individuals within are sensitive and careful about the direct and indirect effect of their work on internal and external communities, nature and the outside world	4	Stakeholder Social Environmental Economic
Business for Social Responsibility, 2003a	Socially responsible business practices strengthen corporate accountability, respecting ethical values and in the interests of all stakeholders. Responsible business practices respect and preserve the natural environment. Helping to improve the quality and opportunities of life, they empower people and invest in communities where a business operates	3	Voluntariness Stakeholder Social Environmental Economic
Kilcullen and Kooistra, 1999	CSR is the degree of moral obligation that may be ascribed to corporations beyond simple obedience to the laws of the state	2	Voluntariness
Piacentini *et al.*, 2000	CSR is the voluntary assumption by companies of responsibilities beyond purely economic and legal responsibilities	2	Voluntariness
UK Government, 2001	Corporate social responsibility recognizes that the private sector's wider commercial interests require it to manage its impact on society and the environment in the widest sense. This requires it to establish an appropriate dialogue or partnership with relevant stakeholders, be they employees, customers, investors, suppliers or communities. CSR goes beyond legal obligations, involving voluntary, private sector-led engagement, which reflects the priorities and characteristics of each business, as well as sectoral and local factors	2	Voluntariness Stakeholder Social Environmental Economic
Woodward-Clyde, 1999	CSR has been defined as a 'contract' between society and business wherein a community grants a company a license to operate and in return the matter meets certain obligations and behaves in an acceptable manner	2	Stakeholder
Reder, 1994	An all encompassing notion, [corporate] social responsibility refers to both the way a company conducts its internal operations, including the way it treats its work force, and its impact on the world around it	1	Stakeholder Social Environmental

DOI: 10.1002/csr

How Corporate Social Responsibility is Defined

Definition source	Definition	Frequency count	Dimensions
Lea, 2002	CSR can be roughly defined as the integration of social and environmental concerns in business operations, including dealings with stakeholders	1	Stakeholder Social Environmental Economic
Lea, 2002	CSR is about businesses and other organizations going beyond the legal obligations to manage the impact they have on the environment and society. In particular, this could include how organizations interact with their employees, suppliers, customers and the communities in which they operate, as well as the extent they attempt to protect the environment	1	Voluntariness Stakeholder Social Environmental
Foran, 2001	CSR can be defined as the set of practices and behaviours that firms adopt towards their labour force, towards the environment in which their operations are embedded, towards authority and towards civil society	1	Stakeholder Social Environmental
Andersen, 2003	We define corporate social responsibility broadly to be about extending the immediate interest from oneself to include one's fellow citizens and the society one is living in and is a part of today, acting with respect for the future generation and nature	1	Stakeholder Social Environmental
Frederick *et al.*, 1992	Corporate social responsibility can be defined as a principle stating that corporations should be accountable for the effects of any of their actions on their community and environment	1	Stakeholder Social Environmental
Van Marrewijk, 2003	In general, corporate sustainability and CSR refer to company activities – voluntary by definition – demonstrating the inclusion of social and environmental concerns in business operations and in interactions with stakeholders	0	Voluntariness Stakeholder Social Environmental Economic
Van Marrewijk, 2001	Companies with a CSR strategy integrate social and environmental concerns in their business operations and in their interactions with their stakeholders and demonstrate openly their triple P performances	0	Stakeholder Social Environmental Economic
Jackson and Hawker, 2001	Corporate social responsibility is how you treat your employees and all your stakeholders and the environment	0	Stakeholder Social Environmental
Strategis, 2003	CSR is generally seen as the business contribution to sustainable development, which has been defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs, and is generally understood as focussing on how to achieve the integration of economic, environmental and social imperatives	0	Social Environmental Economic

DOI: 10.1002/csr

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