

# *Corporate Social Responsibility*

## *Evolution of a Definitional Construct*

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There is an impressive history associated with the evolution of the concept and definition of corporate social responsibility (CSR). In this article, the author traces the evolution of the CSR construct beginning in the 1950s, which marks the modern era of CSR. Definitions expanded during the 1960s and proliferated during the 1970s. In the 1980s, there were fewer new definitions, more empirical research, and alternative themes began to mature. These alternative themes included corporate social performance (CSP), stakeholder theory, and business ethics theory. In the 1990s, CSR continues to serve as a core construct but yields to or is transformed into alternative thematic frameworks.

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The concept of corporate social responsibility (CSR) has a long and varied history. It is possible to trace evidences of the business community's concern for society for centuries. Formal writing on social responsibility, however, is largely a product of the 20th century, especially the past 50 years. Furthermore, although it is possible to see footprints of CSR thought throughout the world (mostly in developed countries), formal writings have been most evident in the United States, where a sizable body of literature has accumulated. With this in mind, my review of CSR's definitional evolution will focus on this body of literature. At the same time, however, it must be acknowledged that related notions may have developed both in theory and practice in other countries and at different times.

A significant challenge is to decide how far back into the literature to delve to begin discussing the concept of CSR. A good case could be made for about 50 years because so much has occurred since that time that has shaped our theory, research, and practice. Using this as a general guideline for this article, I note that references to a concern for social responsibility



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appeared earlier than this, and especially during the 1930s and 1940s. References from this period worth noting include Chester Barnard's (1938) *The Functions of the Executive*, J. M. Clark's (1939) *Social Control of Business*, and Theodore Kreps' (1940) *Measurement of the Social Performance of Business*. From a more practical vantage point, it should be noted that as far back as 1946 business executives (the literature called them "businessmen" in those days) were polled by *Fortune* magazine asking them about their social responsibilities (*Fortune*, 1946, cited in Bowen, 1953, p. 44).

For purposes of this definitional review, however, it makes sense to center our attention on more recent concepts of CSR. Therefore, I start with the literature of the 1950s and 1960s and then move on toward the 1970s and more recently, when the topic became widely discussed among academics and business practitioners. In this discussion, I organize my review of literature on a historical basis and treat the concept on the basis of decade-by-decade categories. The goal is to trace the evolution of CSR as a concept, or definitional construct, and come to appreciate what it has meant in the past and still means today. Such a quest is essential to provide a solid foundation for further research on the topic. Space does not permit an exhaustive review, so my goal is to identify the major contributors to the evolution of the CSR definition, rather than to review all that has been said by anyone on the subject.

### *THE MODERN ERA OF SOCIAL RESPONSIBILITY BEGINS: THE 1950s*

In the early writings on CSR, it was referred to more often as social responsibility (SR) than as CSR. Perhaps this was because the age of the modern corporation's prominence and dominance in the business sector had not yet occurred or been noted. The publication by Howard R. Bowen (1953) of his landmark book *Social Responsibilities of the Businessman* is argued to mark the beginnings of the modern period of literature on this subject. As the title of Bowen's book suggests, there apparently were no businesswomen during this period, or at least they were not acknowledged in formal writings.

Bowen's (1953) work proceeded from the belief that the several hundred largest businesses were vital centers of power and decision making and that the actions of these firms touched the lives of citizens at many points. Among the many questions raised by Bowen, one is of special note

here. He queried, "What responsibilities to society may businessmen reasonably be expected to assume?" (p. xi).

Bowen (1953) set forth an initial definition of the social responsibilities of businessmen: "It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (p. 6). Bowen quoted *Fortune* magazine's survey (1946, as cited in Bowen, 1953, p. 44), wherein the magazine's editors thought that CSR, or the "social consciousness," of managers meant that businessmen were responsible for the consequences of their actions in a sphere somewhat wider than that covered by their profit-and-loss statements (cited in Bowen, 1953, p. 44). It is fascinating to note that 93.5% of the businessmen responding agreed with the statement.

Because Bowen's (1953) book was specifically concerned with the doctrine of social responsibility, it is easy to see how it marks the modern, serious discussion of the topic. Bowen argued that social responsibility is no panacea, but that it contains an important truth that must guide business in the future. Because of his early and seminal work, I would submit that Howard Bowen should be called the "Father of Corporate Social Responsibility."

Bowen's (1953) book and definition represented the most notable literature from the 1950s. For further evidence of the extent to which businesspeople were adopting and practicing CSR during this time and earlier, I cite Morrell Heald's (1970) *The Social Responsibilities of Business: Company and Community, 1900-1960*. Although Heald did not succinctly state definitions of social responsibility, he provided an interesting and provocative discussion of the theory and practice of CSR during the first half of the twentieth century.

It is clear from Heald's (1970) discussions that CSR is defined consistently with the Bowen (1953) definition. Other important literature from the 1950s includes Selekman's (1959) *Moral Philosophy for Management*; Heald's (1957) *Management's Responsibility to Society: The Growth of an Idea*; and Eells' (1956) *Corporate Giving in a Free Society*.

### CSR LITERATURE EXPANDS: THE 1960s

If there was scant evidence of CSR definitions in the literature in the 1950s and before, the decade of the 1960s marked a significant growth in attempts to formalize or, more accurately, state what CSR means. One of the first and most prominent writers in that period to define CSR was Keith Davis, who later wrote extensively about the topic in his business and

society textbook, later revisions, and articles. Davis set forth his definition of social responsibility in an article by arguing that it refers to “businessmen’s decisions and actions taken for reasons at least partially beyond the firm’s direct economic or technical interest” (Davis, 1960, p. 70).

Davis (1960) argued that social responsibility is a nebulous idea but should be seen in a managerial context. Furthermore, he asserted that some socially responsible business decisions can be justified by a long, complicated process of reasoning as having a good chance of bringing long-run economic gain to the firm, thus paying it back for its socially responsible outlook (p. 70). This is rather interesting inasmuch as this view became commonly accepted in the late 1970s and 1980s. Davis became well known for his views on the relation between social responsibility and business power. He set forth his now-famous “Iron Law of Responsibility,” which held that “social responsibilities of businessmen need to be commensurate with their social power” (p. 71). He further took the position that if social responsibility and power were to be relatively equal, “then the avoidance of social responsibility leads to gradual erosion of social power” (p. 73) on the part of businesses. Davis’s contributions to early definitions of CSR were so significant that I would consider him to be the runner-up to Bowen for the Father of CSR designation.

William C. Frederick was also an influential contributor to the early definitions of social responsibility as he wrote,

[Social responsibilities] mean that businessmen should oversee the operation of an economic system that fulfills 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.

Social responsibility in the final analysis implies a public posture toward society’s economic and human resources and a willingness to see that those resources are used for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms. (Frederick, 1960, p. 60)

Another major contributor to the definition of social responsibility during the 1960s was Joseph W. McGuire. In his book *Business and Society* (1963), he stated, “The idea of social responsibilities supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations” (p. 144).

McGuire’s (1963) definition is somewhat more precise than previous ones in that he defined it as extending beyond economic and legal obligations. Although he did not clarify what, exactly, these obligations were in

his definition, he later elaborated by saying that the corporation must take an interest in politics, in the welfare of the community, in education, in the "happiness" of its employees, and, in fact, in the whole social world about it. Therefore, business must act "justly," as a proper citizen should (p. 144). This latter statement hints at the notions of business ethics and corporate citizenship.

In the first edition of their *Business and its Environment* textbook, Keith Davis and Robert Blomstrom (1966) defined social responsibility:

Social responsibility, therefore, refers to a person's obligation to consider the effects of his decisions and actions on the whole social system. Businessmen apply social responsibility when they consider the needs and interest of others who may be affected by business actions. In so doing, they look beyond their firm's narrow economic and technical interests. (p. 12)

It is interesting to note that the phrase "businessmen" was still being used even in the mid-1960s.

Keith Davis revisited the concept of CSR in 1967, when he sought to understand the social responsibility puzzle. In an article addressing the question of what businessmen owed society, he added to his earlier definition. He asserted, "The substance of social responsibility arises from concern for the ethical consequences of one's acts as they might affect the interests of others" (Davis, 1967, p. 46). He suggests how social responsibility gets one beyond the limited application of person-to-person contacts: "Social responsibility moves one large step further by emphasizing institutional actions and their effect on the whole social system. Social responsibility, therefore, broadens a person's view to the total social system" (p. 46).

In a book titled *Corporate Social Responsibilities*, Clarence C. Walton (1967), a foremost thinker on this subject, addressed many facets of CSR in a book series concerned with the role of the business firm and the businessperson in modern society. In this significant book, he presented a number of different varieties, or models, of social responsibility, including his fundamental definition of social responsibility:

In short, the new concept of social responsibility 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. (Walton, 1967, p. 18)

Walton elaborated to emphasize that the essential ingredient of the corporation's social responsibilities include a degree of voluntarism, as opposed

to coercion, an indirect linkage of certain other voluntary organizations to the corporation, and the acceptance that costs are involved for which it may not be possible to gauge any direct measurable economic returns (p. 18).

### *DEFINITIONS OF CSR PROLIFERATE: THE 1970S*

The 1970s were ushered in with an interesting book written by Morrell Heald. The book was titled *The Social Responsibilities of Business: Company and Community, 1900-1960* (Heald, 1970). Although Heald did not provide a succinct definition of the social responsibility construct, it is clear that his understanding of the term was in the same vein as the definitions presented during the 1960s and earlier. In the preface to his book, he asserted that he was concerned with the idea of social responsibility “as businessmen themselves have defined and experienced it” (p. xi). He added that the “meaning of the concept of social responsibility for businessmen must finally be sought in the actual policies with which they were associated” (p. xi). He then described, in a historical fashion, community-oriented programs, policies, and views of business executives. His descriptions suggest that business people during that period were significantly preoccupied with corporate philanthropy and community relations.

In Harold Johnson’s (1971) *Business in Contemporary Society: Framework and Issues*, the author presented a variety of definitions or views of CSR and then proceeded to critique and analyze them. Johnson first presented what he termed “conventional wisdom,” which he defined as the following: “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” (p. 50). It is worth noting that Johnson is hinting at the possibility of a stakeholder approach as he references a “multiplicity of interests” and actually names several of these specific interests (groups).

Johnson (1971) then said,

In this approach, social responsibility in business is the pursuit of socioeconomic goals through the elaboration of social norms in prescribed business roles; or, to put it more simply, business takes place within a socio-cultural system that outlines through norms and business roles particular ways of responding to particular situations and sets out in some detail the prescribed ways of conducting business affairs. (p. 51)

Johnson (1971) presented a second view of CSR: “Social responsibility states that businesses carry out social programs to add profits to their organization” (p. 54). In this view, social responsibility is perceived as long-run profit maximization.

Johnson (1971) presented a third view of social responsibility, which he calls “utility maximization.” In this view, he asserted, “The third approach of social responsibility assumes that the prime motivation of the business firm is utility maximization; the enterprise seeks multiple goals rather than only maximum profits” (p. 59). He then postulated the following definition:

A socially responsible entrepreneur or manager is one who has a utility function of the second type, such that he is interested not only in his own well-being but also in that of the other members of the enterprise and that of his fellow citizens. (p. 68)

Finally, Johnson (1971) explained a fourth view, which he called the “lexicographic view of social responsibility.” In this definition,

The goals of the enterprise, like those of the consumer, are ranked in order of importance and that targets are assessed for each goal. These target levels are shaped by a variety of factors, but the most important are the firm’s past experience with these goals and the past performance of similar business enterprises; individuals and organizations generally want to do at least as well as others in similar circumstances. (p. 73)

Johnson said that “lexicographic utility theory suggests that strongly profit-motivated firms may engage in socially responsible behavior. Once they attain their profit targets, they act as if social responsibility were an important goal— even though it isn’t” (p. 75). Johnson concluded about the four definitions that although they may appear contradictory at times, they are essentially complementary ways of viewing the same reality (p. 77).

A landmark contribution to the concept of CSR came from the Committee for Economic Development (CED) in its 1971 publication *Social Responsibilities of Business Corporations*. The CED got into this topic by observing that “business functions by public consent and its basic purpose is to serve constructively the needs of society—to the satisfaction of society” (p. 11). The CED noted that the social contract between business and society was changing in substantial and important ways:

Business is being asked to assume broader responsibilities to society than ever before and to serve a wider range of human values. Business enterprises, in effect, are being asked to contribute more to the quality of Ameri-

can life than just supplying quantities of goods and services. Inasmuch as business exists to serve society, its future will depend on the quality of management's response to the changing expectations of the public. (p. 16)

In response to a public opinion survey conducted by Opinion Research Corporation in 1970 in which two thirds of the respondents believed business had a moral obligation to help other major institutions to achieve social progress, even at the expense of profitability, the CED articulated a three concentric circles definition of social responsibility:

The *inner circle* includes the clear-cut basic responsibilities for the efficient execution of the economic function—products, jobs and economic growth.

The *intermediate circle* encompasses responsibility to exercise this economic function with a sensitive awareness of changing social values and priorities: for example, with respect to environmental conservation; hiring and relations with employees; and more rigorous expectations of customers for information, fair treatment, and protection from injury.

The *outer circle* outlines newly emerging and still amorphous responsibilities that business should assume to become more broadly involved in actively improving the social environment. (For example, poverty and urban blight). (p. 15)

What is particularly noteworthy about the CED's construction of CSR is that the CED is composed of business people and educators and thus reflects an important practitioner view of the changing social contract between business and society and businesses' newly emerging social responsibilities. It is useful to note that the CED may have been responding to the times in that the late 1960s and early 1970s was a period during which social movements with respect to the environment, worker safety, consumers, and employees were poised to transition from special interest status to government regulation.

Another significant writer on CSR in the 1970s was George Steiner. In the first edition of his textbook *Business and Society* (1971), Steiner wrote extensively on the subject. Steiner tended to defer to Davis's and Frederick's definitions of CSR, but he did state his views on the subject:

Business is and must remain fundamentally an economic institution, but . . . it does have responsibilities to help society achieve its basic goals and does, therefore, have social responsibilities. The larger a company becomes, the greater are these responsibilities, but all companies can assume some share of them at no cost and often at a short-run as well as a long-run profit.

The assumption of social responsibilities is more of an attitude, of the way a manager approaches his decision-making task, than a great shift in



the economics of decision making. It is a philosophy that looks at the social interest and the enlightened self-interest of business over the long run as compared with the old, narrow, unrestrained short-run self-interest. (Steiner, 1971, p. 164)

Although Steiner (1971) did not dwell on definitions, he extended the meaning and circumstances under which CSR might be interpreted and applied. For example, he discussed specific spheres in which CSR might be applied, and he presented models for determining the social responsibilities of business (p. 157). He also presented criteria for determining the social responsibilities of business (pp. 159-163).

A major debate over the meaning of CSR took place in 1972. This debate, sponsored by the American Enterprise Institute, involved economics professors Henry G. Manne and Henry C. Wallich. The debate was summarized in their volume *The Modern Corporation and Social Responsibility* (Manne & Wallich, 1972). In the debates, Manne set forth his definition of CSR by arguing that any working definition requires three elements:

To qualify as socially responsible corporate action, a business expenditure or activity must be one for which the marginal returns to the corporation are less than the returns available from some alternative expenditure, must be purely voluntary, and must be an actual corporate expenditure rather than a conduit for individual largesse. (pp. 4-6)

Manne added that even with such a definition in mind, "in practice it is often extremely difficult if not impossible to distinguish a purely business expenditure only alleged to have been made for the public's good from one actually made with real charitable intent" (p. 8). With this latter quote, he emphasized a point that more contemporary writers have noted, that business expenditures may have multiple rather than single motives and, therefore, this is not a fruitful criterion for judging social responsibility. His element of volunteerism has been carried forward into many modern definitions of CSR, but this, too, is difficult to judge. It is impossible to distinguish between that which is "purely voluntary" and that which is in response to social norms.

Professor Wallich (Manne & Wallich, 1972) defined CSR in broad terms:

I take responsibility to mean a condition in which the corporation is at least in some measure a free agent. To the extent that any of the foregoing social objectives are imposed on the corporation by law, the corporation exercises no responsibility when it implements them. (p. 40)

He wrote that the exercise of CSR involves three basic elements. "Three basic activities seem to be involved in the exercise of corporate responsibility: (1) the setting of objectives, (2) the decision whether to pursue given objectives, and (3) the financing of these objectives" (p. 41). Wallich identified circumstances in which CSR might be defensible, but he favored stockholder instructions to the corporation . . . to make corporations properly responsible to stockholder interest (pp. 56-62).

In 1973, Keith Davis again entered the discussion in his landmark article surveying the case for and against business assumption of social responsibilities (Davis, 1973). In the introduction to the article, he quoted two well-known economists and their diverse views on the subject. First, he quoted Milton Friedman, whose famous objection is familiar to most. Friedman (1962) contended that "few trends could so thoroughly undermine the very foundations of our free society as the acceptance by corporate officials of a social responsibility other than to make as much money for their stockholders as possible" (p. 133). However, Davis (1973) countered this view with a quote by Paul Samuelson, another distinguished economist, who argued that "a large corporation these days not only may engage in social responsibility, it had damn well better try to do so" (Samuelson, 1971, p. 24). Beyond these observations, Davis (1973) defined CSR:

For purposes of this discussion it [CSR] refers to the firm's consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm. (p. 312)

It is the firm's obligation to evaluate in its decision-making process the effects of its decisions on the external social system in a manner that will accomplish social benefits along with the traditional economic gains which the firm seeks. (p. 313)

It means that social responsibility begins where the law ends. A firm is not being socially responsible if it merely complies with the minimum requirements of the law, because this is what any good citizen would do. (p. 313)

Davis (1973) then presented and discussed the arguments to date both for and against business being socially responsible (pp. 313-321). It is apparent that Davis employed a restricted definition of CSR, because in his latter statement he seemed to be excluding legal obedience, as a part of corporate citizenship, from social responsibility.

Two other writers on CSR during this period were Henry Eilbert and I. Robert Parket (1973), who discussed the "current status of corporate social responsibility." Eilbert and Parket were less interested in providing a rigorous definition of CSR than gathering data from the business

community on the extent to which CSR has moved from the level of verbal discussions to its implementation in practice. For purposes of their research, the authors defined CSR:

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 business or Business, in general, to an active role in the solution of broad social problems, such as racial discrimination, pollution, transportation, or urban decay. (Eilbert & Parket, 1973, p. 7)

Their research reported survey results of the extent to which CSR had affected organizational structure and budget, the type of CSR activities in which firms engaged, the activities believed to be most important, and other organizational issues. These are mentioned here because they represent one of the early attempts to associate CSR with organizational variables and to suggest that CSR is composed of a variety of different activities.

Although Richard Eells and Clarence Walton addressed the CSR concept in the 1961 first edition of their volume *Conceptual Foundations of Business*, they elaborated on the concept at length in their third edition (Eells & Walton, 1974). Their favorite topics were business history, the concept of the corporation, ownership, and governance. However, they dedicated a chapter to "recent trends" in corporate social responsibilities. Like Steiner (1971), they did not focus on definitions per se but rather took a broader perspective on what CSR means and how it evolved. They observed,

In its broadest sense, corporate social responsibility represents a concern with the needs and goals of society which goes beyond the merely economic. Insofar as the business system as it exists today can only survive in an effectively functioning free society, the corporate social responsibility movement represents a broad concern with business's role in supporting and improving that social order. (Eells & Walton, 1974, p. 247)

Eells and Walton (1974) provided an extensive discussion of the CSR movement and the various ways in which academics and practitioners were coming to regard the topic at that time.

In a 1975 book that summarized presentations from the Key Issues Lecture Series at New York University, editor Jules Backman, an economics professor, contributed to the definitional evolution of CSR. Backman (1975) placed social responsibility in context by arguing that, like social accounting, social indicators, and the social audit, these terms all cover different facets of social performance (see subsequent discussion). After noting that these terms are general rather than precise at this time, he defined social responsibility: "Social responsibility usually refers to the objectives or motives that should be given weight by business in addition to those dealing with economic performance (e.g., profits)" (p. 2). Backman then identified some examples of CSR:

Employment of minority groups, reduction in pollution, greater participation in programs to improve the community, improved medical care, improved industrial health and safety—these and other programs designed to improve the quality of life are covered by the broad umbrella of social responsibility. (pp. 2-3)

In the 1970s, we find mention increasingly being made of corporate social performance (CSP) as well as CSR (Carroll, 1977). One major writer to make this distinction was S. Prakash Sethi. In a classic article, Sethi (1975) discussed "dimensions of corporate social performance," and in the process distinguished between corporate behavior that might be called "social obligation," "social responsibility," and "social responsiveness." In Sethi's schema, social obligation is corporate behavior "in response to market forces or legal constraints" (p. 70). The criteria here are economic and legal only. Social responsibility, by contrast, goes beyond social obligation. He stated, "Thus, social responsibility implies bringing corporate behavior up to a level where it is congruent with the prevailing social norms, values, and expectations of performance" (p. 62).

Sethi (1975) stated that whereas social obligation is proscriptive in nature, social responsibility is prescriptive. The third stage in Sethi's model is social responsiveness. He regarded this as the adaptation of corporate behavior to social needs. This stage is anticipatory and preventive (see also Ackerman, 1973; Ackerman & Bauer, 1976).

In a major book titled *Private Management and Public Policy: The Principle of Public Responsibility*, Lee Preston and James Post (1975) sought to draw attention away from the concept of CSR and toward a notion of public responsibility. Their recitation of Votaw's commentary on social responsibility is worth repeating. Votaw (1973) articulated the concern that many writers in this era had with CSR. He stated,

The term [social responsibility] is a brilliant one; it means something, but not always the same thing, to everybody. To some it conveys the idea of legal responsibility or liability; to others, it means socially responsible behavior in an ethical sense; to still others, the meaning transmitted is that of "responsible for," in a causal mode; many simply equate it with a charitable contribution; some take it to mean socially conscious; many of those who embrace it most fervently see it as a mere synonym for "legitimacy," in the context of "belonging" or being proper or valid; a few see it as a sort of fiduciary duty imposing higher standards of behavior on businessmen than on citizens at large. (p. 11)

Following Votaw's thinking, Preston and Post (1975) discussed social responsibility:

In the face of the large number of different, and not always consistent, usages, we restrict our own use of the term social responsibility to refer only to a vague and highly generalized sense of social concern that appears to underlie a wide variety of ad hoc managerial policies and practices. Most of these attitudes and activities are well-intentioned and even beneficent; few are patently harmful. They lack, however, any coherent relation to the managerial unit's internal activities or to its fundamental linkage with its host environment. (p. 9)

Preston and Post then stated that they preferred the term "public responsibility," which is intended to define the functions of organizational management within the specific context of public life (pp. 9-10). They stated that in the principle of public responsibility, "the scope of managerial responsibility is not unlimited, as the popular conception of 'social responsibility' might suggest, but specifically defined in terms of primary and secondary involvement areas" (p. 95). They said that they prefer the word "public" rather than "social," "to stress the importance of the public policy process, rather than individual opinion and conscience, as the source of goals and appraisal criteria" (p. 102). Though providing an important perspective, the term public responsibility has not supplanted the term social responsibility in the literature, and it has seldom been suggested as having an "unlimited" scope.

Two examples of early research on CSR were published in the mid-1970s. First, Bowman and Haire (1975) conducted a study striving to understand CSR and to ascertain the extent to which companies were engaging in CSR. Although they never really defined CSR in the sense examined in this article, the researchers chose to operationalize CSR by measuring the proportion of lines of prose devoted to social responsibility in the annual reports of the companies they studied. Although not providing a formal definition of CSR, they illustrated the kinds of topics that rep-

resented CSR as opposed to those that were strictly “business” (p. 50). The topics they used were usually subheads to sections in the annual report. Some of these subheads were corporate responsibility, social responsibility, social action, public service, corporate citizenship, public responsibility, and social responsiveness. A review of their topical approach indicates that they had a good idea of what CSR generally meant, given the kinds of definitions we saw developing in the 1970s.

A second research study in the mid-1970s was conducted by Sandra Holmes (1976), in which she sought to gather “executive perceptions of corporate social responsibility.” Like Bowman and Haire (1975), Holmes had no clear definition of CSR. Rather, she chose to present executives with a set of statements about CSR, seeking to find out how many of them agreed or disagreed with the statements. Like the Bowman and Haire “topics,” Holmes’s statements addressed the issues that were generally felt to be what CSR was all about during that time period. For example, she sought executive opinions on businesses’ responsibilities for making a profit, abiding by regulations, helping to solve social problems, and the short-run and long-run impacts on profits of such activities (p. 36). Holmes further added to the body of knowledge about CSR by identifying the “outcomes” that executives expected from their firms’ social involvement (p. 38) and the “factors” executives used in selecting areas of social involvement.

In 1976, H. Gordon Fitch defined CSR in terms of solving social problems. He stated, “Corporate social responsibility is defined as the serious attempt to solve social problems caused wholly or in part by the corporation” (Fitch, 1976, p. 38).

Fitch’s problem-solving perspective on CSR was that firms, to be socially responsible, must identify and define a social problem and then, from an array of social problems, decide which ones to attack first. Included in this process is making a distinction between social and non-social problems and then identifying methods for attacking social problems.

Abbott and Monsen (1979) sought to reveal more about CSR’s meaning in a research study involving a content analysis of the annual reports of Fortune 500 companies. Their article presented a corporate “social involvement disclosure” (SID) scale that purported to reveal a measurement of firms’ CSR. Abbott and Monsen accepted as their measure of CSR self-reported disclosures about social involvement topics that had been derived from a content analysis of annual reports of Fortune 500 companies. The codification of the data was performed by the then “Big 8” accounting firm of Ernst and Ernst. Ernst and Ernst had developed an

annual unpublished summary reporting whether the annual reports of these firms indicated activities for specific social involvement categories. It is unclear how the accounting firm developed the list of what constituted "social responsibility disclosures," but the list of issue areas covered six main categories: environment, equal opportunity, personnel, community involvement, products, and other. The SID scale then simply counted and totaled how many times the 28 issues (categorized under the six areas described) were mentioned. The Abbott and Monsen study was not designed to clearly define CSR but rather to use a set of existing data to get some ideas about measuring CSR. In the study, they proceeded to note changes over time, the direction and scope of social involvement, and the effect this involvement appeared to have on profitability. Their approach, like others during that era, were topical or issues-oriented.

In 1979, Thomas Zenisek expressed concern that CSR conceptualizations to date had been found to lack either empirical or theoretical support. He then proceeded to offer a definition based on the notion of a "fit" between the two components of a "business ethic" and societal expectations of the private economic sector (p. 359). After reviewing Eells' (1956) continuum of social responsibility and Walton's (1967) continuum of social responsibility, both of which conceptualized CSR as a continuum ranging from minimum responsibility to maximum responsibility, Zenisek concluded that these conceptualizations lacked any basis for empirical investigation, a central concern of his. Zenisek proceeded to develop a more elaborate model of a continuum of CSR that traced CSR over four time periods (phases), culminating in the fourth time period, which he called "Societal," dated from 1960 to the time of his article (p. 365). He then described various features of these four time periods. Zenisek concluded his article with a social responsibility model that sought to emphasize the degree of congruence or fit between a "business ethic" (which had both ideological and operational aspects) and "societal demands/expectations" (p. 366). Zenisek argued that his new model, or way of viewing the critical components of CSR, would facilitate measurement and research in the future. Although Zenisek did not offer a definition of CSR per se, his contributions were insightful; however, they did not lead to measurement attempts based on his model.

In 1979, I proposed a four-part definition of CSR that was embedded in a conceptual model of CSP (Carroll, 1979). My basic argument was that for managers or firms to engage in CSP they needed to have (a) a basic definition of CSR, (b) an understanding/enumeration of the issues for which a social responsibility existed (or, in modern terms, stakeholders to whom the firm had a responsibility, relationship, or dependency), and (c) a



specification of the philosophy of responsiveness to the issues (p. 499). I will restrict my discussion here to the basic CSR definition.

At the time of my proposal, I noted that previous definitions had alluded to businesses' responsibility to make a profit, obey the law, and "go beyond" these activities. Also, I observed that to be complete, the definition had to embrace a full range of responsibilities of business to society. In addition, some clarification was needed regarding that component of CSR that extended beyond making a profit and obeying the law. Therefore, I offered the following definition: "The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (Carroll, 1979, p. 500).

A brief elaboration of this definition is useful. First and foremost, I argued that business has a responsibility that is economic in nature or kind:

Before anything else, the business institution is the basic economic unit in our society. As such it has a responsibility to produce goods and services that society wants and to sell them at a profit. All other business roles are predicated on this fundamental assumption. (Carroll, 1979, p. 500)

The economic component of the definition suggests that society expects business to produce goods and services and sell them at a profit. This is how the capitalistic economic system is designed and functions.

Just as society expects business to make a profit (as an incentive and reward) for its efficiency and effectiveness, society expects business to obey the law. The law represents the basic "rules of the game" by which business is expected to function. Society expects business to fulfill its economic mission within the framework of legal requirements set forth by the society's legal system. Thus, the legal responsibility is the second part of the definition (Carroll, 1979, p. 500).

The next two responsibilities represented my attempt to specify the kind or nature of the responsibilities that extend beyond obedience to the law. The ethical responsibility represents the kinds of behaviors and ethical norms that society expects business to follow. These extend to behaviors and practices that are beyond what is required by the law. Although they seem to be always expanding, they nevertheless exist as expectations "over and beyond legal requirements" (Carroll, 1979, p. 500). In later writings (Carroll, 1981, 1991), I elaborated on the ethical responsibility component, which I saw as growing in importance. Finally, there are discretionary responsibilities. These represent voluntary roles that business



assumes but for which society does not provide as clear-cut an expectation as it does in the ethical responsibility. These are left to individual managers' and corporations' judgment and choice; however, the expectation that business perform these still exists. This expectation is driven by social norms. The specific activities are guided by businesses' desire to engage in social roles not mandated or required by law and not expected of businesses in an ethical sense, but which are increasingly strategic. Examples of these voluntary activities, during the time in which it was written, included making philanthropic contributions, conducting in-house programs for drug abusers, training the hard-core unemployed, or providing day-care centers for working mothers (Carroll, 1979, p. 500). These discretionary activities are analogous to the CED's third circle (helping society).

Although my 1979 definition includes an economic responsibility, many today still think of the economic component as what the business firm does for itself, and the legal, ethical, and discretionary (or philanthropic) components as what business does for others. Although this distinction is attractive, I would argue that economic viability is something business does for society as well, although we seldom look at it in this way.

#### *THE 1980s: FEWER DEFINITIONS, MORE RESEARCH, AND ALTERNATIVE THEMES*

The focus on developing new or refined definitions of CSR gave way to research on CSR and a splintering of writings into alternative concepts and themes such as corporate social responsiveness, CSP, public policy, business ethics, and stakeholder theory/management, just to mention a few, in the 1980s. The interest in CSR did not die out; rather, the core concerns of CSR began to be "recast" into alternative concepts, theories, models or themes. In the ever-present quest to discover "truth," this should not be too surprising.

In 1980, Thomas M. Jones entered the CSR discussion with an interesting perspective. First, he defined CSR:

Corporate social responsibility 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 a broad one, extending beyond the traditional duty to shareholders to other societal groups such as customers, employees, suppliers, and neighboring communities. (Jones, 1980, pp. 59-60)

Jones (1980) then summarized the CSR debate by listing the various arguments that have been presented both for and against it (p. 61). He also said that, whereas Preston and Post's (1975) emphasis on "public responsibility" may sharpen some of the vagueness in the CSR concept, it still does not address or solve all the issues related to CSR. One of Jones' major contributions in the article was his emphasis on CSR as a process. Arguing that it is very difficult to reach consensus as to what constitutes socially responsible behavior, he posited that CSR ought to be seen not as a set of outcomes but as a process (p. 65). Perceiving CSR as a process is what Jones referred to as a revised or redefined concept. In a discussion of implementing CSR, he then illustrated how a firm could engage in a process of CSR decision making that should constitute CSR behavior (p. 66). Jones's contribution was an important one; however, it would not end the debate regarding the content and extent of CSR expected of business.

Frank Tuzzolino and Barry Armandi (1981) sought to develop a better mechanism for assessing CSR by proposing a need-hierarchy framework patterned after Maslow's (1954) need hierarchy. The authors accepted my 1979 definition as "appropriate" for their purposes (p. 21), and then proceeded to say that it would be helpful to have an analytical framework to facilitate the operationalization of CSR. Their organizational need hierarchy did not redefine CSR; however, it sought to suggest that organizations, like individuals, had criteria that needed to be fulfilled or met, just as people do, as depicted in the Maslow hierarchy. The authors illustrated how organizations have physiological, safety, affiliative, esteem, and self-actualization needs that parallel those of humans as depicted by Maslow. The authors presented the hierarchy as a "conceptual tool whereby socially responsible organizational performance could be reasonably assessed" (p. 24).

In 1982, Dalton and Cosier presented a model depicting a  $2 \times 2$  matrix, with "illegal" and "legal" on one axis and "irresponsible" and "responsible" on the other axis. They then posited that there were "four faces" of social responsibility depicted by the four cells. Not surprisingly, they concluded that the "legal-responsible" cell was the appropriate CSR strategy for firms to follow (p. 27). It may be inferred from this that they think a firm is socially responsible if it is operating "legally" and "responsibly," although this may be difficult to define.

Rich Strand (1983) presented a systems paradigm of organizational adaptations to the social environment that sought to illustrate how such related concepts as social responsibility, social responsiveness, and social responses connected to an organization-environment model. Although he offered no new or unique definition of CSR, his model is notable because

it represented another in a continuing stream of efforts to associate such concepts as CSR to other similar notions and to the organization-environment interface (p. 92).

In 1983, I further elaborated on my 1979 four-part definition of CSR:

In my view, 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. (Carroll, 1983, p. 604)

It should be noted that in this statement I reoriented the discretionary component as involving voluntarism and/or philanthropy, because this seemed to be the arena from which the best examples of discretionary activities came.

Although Peter Drucker (1954) had written earlier on CSR, it is interesting that in 1984 he took it on himself to propose a "new meaning" of CSR. Drucker apparently had only been reading definitions of CSR that excluded the importance of business making a profit as he presented as "new" the idea that profitability and responsibility were compatible notions. This point had been made explicit in a number of earlier definitions and was implicit in several others as well. Perhaps what was new in the Drucker perspective was not simply the compatibility of profitability and responsibility but the idea that business ought to "convert" its social responsibilities into business opportunities. Drucker made this point clear: "But the proper 'social responsibility' of business is to tame the dragon, that is to turn a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, and into wealth" (Drucker, 1984, p. 62).

An excellent example of the growing interest in operationalizing CSR and seeing if it had any relation to financial performance was the research of Philip Cochran and Robert Wood (1984). As a backdrop to their empirical study, it must be observed that scholars were becoming interested in the question of whether socially responsible firms were also profitable firms. If it could be demonstrated that they were, this would be an added argument in support of the CSR movement. Cochran and Wood surveyed the various ways in which social performance and financial performance had been operationalized in the past, and decided to use a reputation index as their measure of CSR. The reputation index they used was the Moskowitz index, developed by Milton Moskowitz, an observer of the CSR scene and

a writer. Moskowitz, in the early 1970s, had developed a reputational index in which he categorized firms as “outstanding,” “honorable mention,” or “worst.” Cochran and Wood (1984) admitted the weaknesses of this CSR measure and called for new measures (p. 55).

Another empirical study seeking to understand the relation between CSR and profitability was published by Aupperle, Carroll, and Hatfield (1985). What was unique about this particular research study was that it was one of the first to use a definitional construct of CSR from the theoretical literature as its measure of CSR. Aupperle et al. operationalized my four-part definition of CSR and sought the opinions of a sample of executives. The study confirmed the priorities of the four components in this sequence: economic, legal, ethical, and discretionary (p. 457). In a later part of the study, we partitioned the four definitional components to separate the “economic,” which we labeled “concern for economic performance” (on the part of the firm) from “legal, ethical and discretionary,” which we labeled “concern for society” (on the part of the firm). In essence, then, we acknowledged that not everyone sees the economic responsibility as a part of social responsibility but rather considers it something business firms do for themselves (p. 458). We further stated that “the social orientation of an organization can be appropriately assessed through the importance it places on the three non-economic components compared to the economic” (p. 458).

One excellent example of the quest in the 1980s to “go beyond” CSR was the growing acceptance of the notion of CSP as a more comprehensive theory under which CSR might be classified or subsumed. We saw earlier references to CSP in the 1970s (e.g., Carroll, 1977, 1979; Preston, 1978; Sethi, 1975), but the idea of a CSP “model” continued to draw interest. Therefore, Steven Wartick and Philip Cochran (1985) presented their “evolution of the corporate social performance model,” which extended the three-dimensional integration of responsibility, responsiveness, and social issues (Carroll, 1979) that I had previously introduced (Wartick & Cochran, 1985, p. 758). One of the major contributions of these two authors was to recast my three aspects—corporate social responsibilities, corporate social responsiveness and social issues—into a framework of principles, processes, and policies. They argued that my CSR definition embraced the ethical component of social responsibility and should be thought of as principles, social responsiveness should be thought of as processes, and social issues management should be thought of as policies (p. 767).

In 1987, Edwin M. Epstein provided a definition of CSR in his quest to relate social responsibility, responsiveness, and business ethics. He

pointed out that these three concepts dealt with closely related, even overlapping, themes and concerns (Epstein, 1987, p. 104). He defined CSR as the following:

*Corporate social responsibility* relates primarily to achieving outcomes from organizational decisions concerning specific issues or problems which (by some normative standard) have beneficial rather than adverse effects on pertinent corporate stakeholders. The normative correctness of the products of corporate action have been the main focus of corporate social responsibility. (p. 104)

In addition to defining CSR, Epstein (1987) defined corporate social responsiveness and business ethics and then brought them together into what he called the “corporate social policy process.” He added, “The nub of the corporate social policy process is the institutionalization within business organizations of the following three elements . . . business ethics, corporate social responsibility and corporate social responsiveness” (p. 106).

#### *THE 1990s: CSR FURTHER YIELDS TO ALTERNATIVE THEMES*

As a general statement, it should be observed that very few unique contributions to the definition of CSR occurred in the 1990s. More than anything else, the CSR concept served as the base point, building block, or point-of-departure for other related concepts and themes, many of which embraced CSR-thinking and were quite compatible with it. CSP, stakeholder theory, business ethics theory, and corporate citizenship were the major themes that took center stage in the 1990s. I will not explore these themes in depth, because they are outside the realm of the present scope of focusing on CSR definitions and its derivatives, and each of these thematic frameworks has its own extensive literature.

During the 1990s, one of the earliest and major contributions to the treatment of CSR came in 1991 when Donna J. Wood revisited the CSP model. Although Wood discussed and credited the many contributors to the increasingly popular notion of CSP, the model she presented primarily builds on my three-dimensional CSR model (Carroll, 1979) and the Wartick and Cochran (1985) model.

The three dimensions of my CSP model became principles, processes, and policies under the Wartick and Cochran (1985) formulation. Wood (1991) reformulated these into three principles. First, she stated the principle of CSR that took my four domains (economic, legal, ethical, and

discretionary) and identified how they related to the CSR principles of social legitimacy (institutional level), public responsibility (organizational level), and managerial discretion (individual level). Second, she identified the processes of corporate social responsiveness, which went beyond my articulation of responsiveness categories (reactive, defensive, accommodative, proactive) that Wartick and Cochran (1985) had formulated as policies, and she highlighted such processes as environmental assessment, stakeholder management, and issues management (p. 694). Third, she took Wartick and Cochran's (1985) policies, which were their elaboration of my "social issues" category, and reorganized them under a new topic of concern—outcomes of corporate behavior. In summary, Wood's (1991) model was much more comprehensive than the earlier versions of Carroll (1979) and Wartick and Cochran (1985) and introduced matters that were consistent with the earlier models but that the earlier models had not explicitly addressed. Like the two earlier models, Wood's (1991) placed CSR into a broader context than just a stand-alone definition. An important emphasis in her model was on outcomes or performance. Although outcomes or performance were implicit in the earlier models, Wood made this point more explicit, and this was a meaningful contribution.

In 1991, I revisited my four-part CSR definition (Carroll, 1991). By this time, I was referring to the discretionary component as philanthropic and suggesting that it embraced "corporate citizenship." I stated,

For CSR to be accepted by the conscientious business person, it should be framed in such a way that the entire range of business responsibilities is embraced. It is suggested here that four kinds of social responsibilities constitute total CSR: economic, legal, ethical and philanthropic. Furthermore, these four categories or components of CSR might be depicted as a pyramid. To be sure, all of these kinds of responsibilities have always existed to some extent, but it has only been in recent years that ethical and philanthropic functions have taken a significant place. (p. 40)

The pyramid of CSR depicted the economic category as the base (the foundation upon which all others rest), and then built upward through legal, ethical, and philanthropic categories (Carroll, 1991, p. 42). I made it clear that business should not fulfill these in sequential fashion but that each is to be fulfilled at all times. It also should be observed that the pyramid was more of a graphical depiction of CSR than an attempt to add new meaning to the four-part definition. Stated in more pragmatic and managerial terms, I summarized, "The CSR firm should strive to *make a profit, obey the law, be ethical, and be a good corporate citizen*" (p. 43).

In this same article, I provided a segue from CSR to stakeholder theory/management by observing, "There is a natural fit between the idea of corporate social responsibility and an organization's stakeholders" (p. 43). Arguing that the term "social" in CSR has been seen by some as vague and lacking in specificity as to whom the corporation is responsible, I suggested that the stakeholder concept, popularized by R. Edward Freeman (1984), personalizes social or societal responsibilities by delineating the specific groups or persons business should consider in its CSR orientation and activities. Thus, the stakeholder nomenclature puts "names and faces" on the societal members or groups who are most important to business and to whom it must be responsive (p. 43).

To place CSR into a useful context in the 1990s, it is appropriate to consider a survey conducted in a quest to determine what topics management researchers thought were important in the 1990s. In 1994, I surveyed 50 academic leaders in the social issues in management field and found some very interesting data. Of particular interest to us here is the content analysis of responses to the question "What topics do you see as most important for research in the social issues in management field in the balance of the 1990s?" Table 1 lists the topics along with the percentage of frequency that these topics were mentioned by the experts as "most important in the 1990s" (Carroll, 1994, p. 14).

Several observations about Table 1 are in order. First, it should be noted that CSR, specifically, was categorized into the "corporate social performance" topic. Therefore, it ranks high in the list but has been somewhat superseded by the other three topical themes. However, these other three topics certainly embrace CSR issues, as it is virtually impossible in a content analysis to accurately and completely separate CSR out into its own category. Of course, this was true of most of the other categories as well. The findings of this study are useful, however, for they help us to "position" CSR definitional literature in the total scheme of things in the 1990s.

The three themes, or theories, related to CSR that have captured the most attention in the 1990s have been CSP (see Swanson, 1995), business ethics, and stakeholder theory. As we approach the millennium, there has been renewed interest in the concept of corporate citizenship. Whether this turns out to be a distinct area of study or simply another way of articulating or framing some of these other concerns remains to be seen. Corporate citizenship may be broadly or narrowly conceived. Depending on which way it is defined, the notion seems to overlap more or less with the previously mentioned themes or theories. Each of these themes or topics has its own extensive literature, however, and it is beyond the scope of this article to provide a summary of each of these areas of research.



Table 1  
*Academic Leaders' Ranking of Important Research Areas in the Social Issues in Management Field*

<i>Topic/Issue</i>	<i>Percentage Frequency Mentioned</i>
Business Ethics	21.5
International social issues	16.1
Business and society/social issues	10.7
Corporate social performance (CPS)	10.7
Business and government/public policy	9.8
Environmental issues	8.9
Theory/research methods development	6.2
Issues within corporations	6.2
Strategic issues	3.6
Corporate governance	2.7
Stakeholders	1.8
Other	1.8

*Note.* Responses of 50 academic leaders to the question "What topics do you see as most important for research in the social issues in management field in the balance of the 1990s?" (Carroll, 1994, p. 14).

### *SUMMARY AND CONCLUDING REMARKS*

The concept of CSR has had a long and diverse history in the literature. Although references to CSR occurred a number of times prior to the 1950s, that decade ushered in what might be called the "modern era" with respect to CSR definitions. Howard Bowen's (1953) book *Social Responsibilities of the Businessman*, stands out during this period. It was proposed that Bowen deserves the appellation of the Father of Corporate Social Responsibility. In the 1960s, the literature on CSR developed considerably. Most of this definitional literature was promulgated by academics, and the names that seemed to dominate that period included Davis, Frederick, McGuire, and Walton.

Definitions of CSR began to proliferate in the 1970s. The definitions of CSR became more specific; also during this time, alternative emphases, such as corporate social responsiveness and CSP, became commonplace. The most notable contributions to the definitional construct during the 1970s included the works of Johnson, the CED, Davis, Steiner, Eells and Walton, Sethi, Preston and Post, and Carroll.

In the 1980s, we witnessed fewer original definitions of CSR, more attempts to measure and conduct research on CSR, and alternative thematic frameworks. In terms of definitional contributions, the



contributions of Jones, Drucker, Wartick and Cochran, and Epstein stood out. Finally, in the 1990s, the CSR concept transitioned significantly to alternative themes such as stakeholder theory, business ethics theory, CSP, and corporate citizenship. During that period, it should be noted that writers did not reject the CSR concept, but there were no new definitions added to the body of literature. Wood (1991) expanded and set forth a CSP model that captured CSR concerns. During that time, there was a continuation of a trend begun earlier to operationalize the CSR concept and to articulate other concepts that were consistent with CSR theory but that took alternative emphases or themes as their centerpiece. In virtually all cases, these new directions and themes were consistent with and built on the CSR definitions and constructs discussed in this article. Furthermore, the language of CSR remains in active use today.

As we close out the 1990s and look ahead to the new millennium, it is expected that attention will be given increasingly to measurement initiatives as well as theoretical developments. For these concepts to develop further, empirical research is doubtless needed so that practice may be reconciled with theory. The CSR concept will remain as an essential part of business language and practice, because it is a vital underpinning to many of the other theories and is continually consistent with what the public expects of the business community today. As theory is developed and research is conducted, scholars may revise and adapt existing definitions of CSR or new definitions may come into the literature; however, at the present time, it is hard to imagine that these new concepts could develop apart and distinct from the groundwork that has been established over the past half century. More than likely, we will see new realms in which to think about businesses responsibilities to our stakeholder society, particularly at the global level, and in new and emerging technologies, fields, and commercial applications. In this context, it appears that the CSR concept has a bright future because at its core, it addresses and captures the most important concerns of the public regarding business and society relationships.

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