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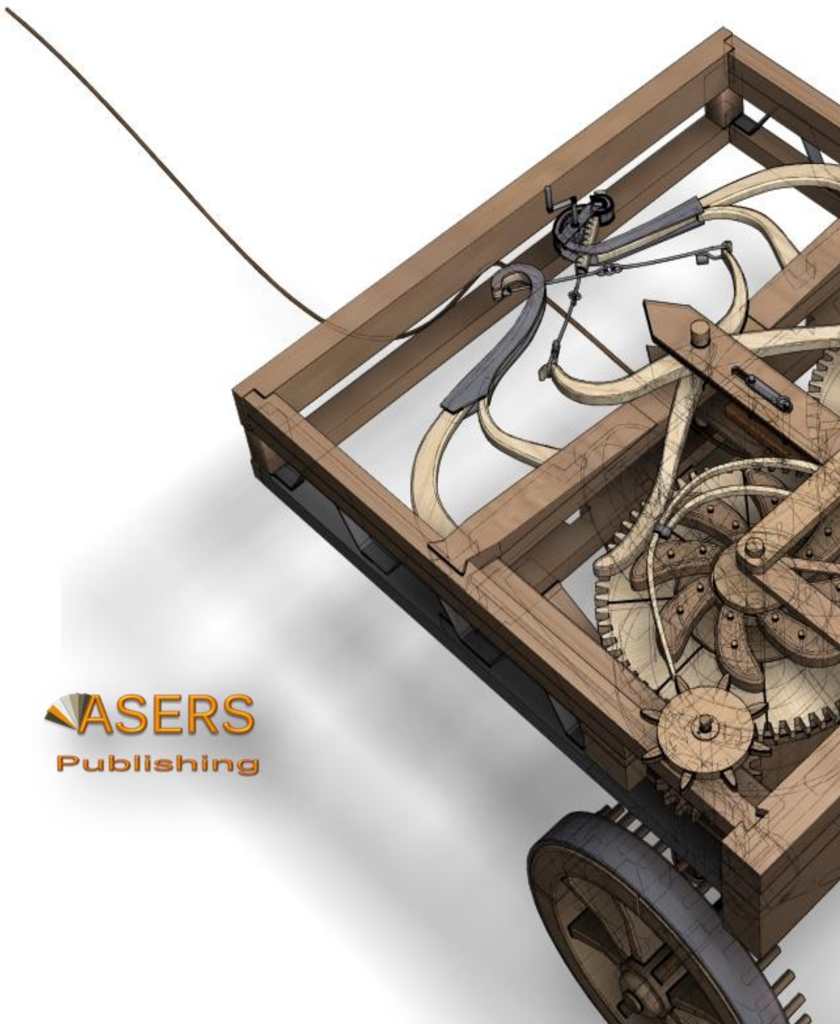

Quarterly
Volume XVI
Issue 1(77)
Spring 2025
ISSN 2068 – 7729
Journal DOI
https://doi.org/10.14505/jemt

ASERS Publishing

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Volume XVI
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ASERS Publishing
http://www.asers.eu/asers-publishing
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# Journal of Environmental Management and Tourism

**Journal of Environmental Management and Tourism** is an open access, peer-reviewed interdisciplinary research journal, aimed to publish articles and original research papers that contribute to the development of both experimental and theoretical nature in the field of Environmental Management and Tourism Sciences. The Journal publishes original research and seeks to cover a wide range of topics regarding environmental management and engineering, environmental management and health, environmental chemistry, environmental protection technologies (water, air, soil), pollution reduction at source and waste minimization, energy and environment, modelling, simulation and optimization for environmental protection; environmental biotechnology, environmental education and sustainable development, environmental strategies and policies.

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Details regarding the publication in this journal are here: https://journals.aserspublishing.eu/jemt/about

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|---|---|
| **Deadline for submission**: | 15st April 2025 |
| **Expected publication date**: | May 2025 |
| **Website:** | https://journals.aserspublishing.eu/jemt |
| **E-mail**: | jemt@aserspublishing.eu |

DOI: https://doi.org/10.14505/jemt.v16.1(77).05

# Corporate Social Responsibility: Historical Overview and Conceptual Framework

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**Article's Info:** Received 03 January 2025; Received in revised form 17 January 2025; Accepted 09 February 2025; Published 28 February 2025. 

**Abstract:** The emergence of unprecedented socio-environmental challenges has highlighted the need for a profound transformation of traditional business models. Corporate Social Responsibility (CSR) has emerged as an essential framework for addressing these challenges, by integrating ethical, social and environmental considerations into business practices. This article explores the evolution and significance of CSR, examining its historical roots, theoretical and conceptual foundations. The study begins by tracing the origins of CSR, exploring its ethical and religious foundations within the broader context of "Business and Society". It then analyzes the historical development of CSR, highlighting the various conceptual approaches that have shaped its understanding over time. Finally, the article examines the key stages in the evolution of CSR, synthesizing its various definitions into an overarching framework for sustainable business practices.

**Keywords:** Social Responsibility; conceptual analysis; CSR origins; modern concepts; globalizing strategic CSR.

**JEL Classification:** Q01; Q50; Q56.

## Introduction

The origins of CSR go back a long way, rooted in ancestral notions of charity and social assistance. Entities such as asylums, hospices and orphanages, present in ancient Roman laws, bear witness to this (Chaffee 2017). This concept of social enterprises was then taken up by English law in the Middle Ages, notably within university, municipal and religious institutions. During the 16th and 17th centuries, under the impetus of the English Crown, guilds gained in importance, perceived as tools for social development. With the expansion of the British Empire, this conception spread to the American colonies, where corporations played a definite social role (Chaffee 2017).

The 18th and 19th centuries were marked by the influence of Christian religious philosophy and a more sustainable social approach. This approach, in response to growing social inequalities, led to social reforms and the rise of Victorian philanthropy. The latter tackled problems such as poverty, ignorance, child labor and women's work (Carroll 2008; Harrison 1966). A notable example from this era is the founding of the Young Men's Christian Association (YMCA) in London in 1844. Driven by Christian values, the YMCA aimed to apply them to the business world, a notion that quickly spread to the United States (Heald 1970).

At the end of the 19th and beginning of the 20th century, social protection schemes developed, adopting a paternalistic approach aimed at protecting and supporting employees. According to Heald (1970), there are compelling illustrations of the social sensitivity of entrepreneurs. These include Macy's in the USA, which in 1875 granted funds to an orphanage and, in 1887, included its charitable donations in its accounting records under miscellaneous expenses. Similarly, the Pullman Palace Car Company founded a model industrial community in 1893, aimed at improving the quality of life of its employees (Carroll 2008; Heald 1970).

The increasing urbanization and industrialization of this period created new challenges for the labor market. Farmers and small businesses struggled to adapt to the new economy, unions were formed to defend workers' rights, and a middle class worried about the erosion of family values (Heald 1970). In response to these upheavals, business leaders created organizations to promote values and improve working conditions. The Civic Federation of Chicago is a case in point, illustrating the fusion of religious values and economic goals in the service of the common good (Heald 1970).

The 1920s and 1930s marked a turning point in the perception of the role of business. Managers became aware of the need to balance the pursuit of profit with the satisfaction of the needs of their customers, employees and the community (Carroll 2008). This awareness paved the way for a broader debate on the social responsibilities of business, as exemplified by the work of Barnard (1938) and Clark (1939).

Exploring the origins of CSR highlights a rich and complex historical journey. From the earliest forms of social assistance to modern concepts of corporate responsibility, this path bears witness to the constantly evolving relationship between business and society.

## 1. 1950s and 1960s: The Beginnings of the Modern CSR Era

The post-war years and the 1950s marked a period of adaptation and change in attitudes towards CSR (Carroll, 2008). While corporate actions remained broadly restricted to philanthropy, there was a considerable shift in perception. Bowen (1953) is a prime example. For him, the concentration of power in the hands of large corporations and the tangible impact of their actions on society meant that decision-making processes had to be modified to include a social dimension.

Based on this observation, Bowen (1953) proposes a set of principles to guide companies in the exercise of their social responsibilities. He highlights the influence of the decisions and actions of corporate executives ("businessmen" in the original text) on stakeholders, employees and customers, directly impacting society's quality of life (Bowen, 1953). He thus defines the social responsibility of business leaders as "the obligations of businessmen to pursue policies, make decisions or follow courses of action that are desirable in terms of our society's goals and values" (Bowen, 1953).

Carroll (2008) souligne le caractère avant-gardiste de l'approche de Bowen (1953), qui visait à améliorer la réponse des entreprises à leur impact social et à contribuer à la définition de la RSE. La pertinence de ses travaux réside également dans le fait qu'il s'agit du premier ouvrage universitaire spécifiquement consacré à la doctrine de la RSE, faisant de Bowen le "père de la responsabilité sociale des entreprises" (Carroll, 1999).

In the wake of Bowen's pioneering work, several authors have examined corporate behavior and its interaction with the social context of their time. Manne (1956), in his book "Corporation Giving in a Free Society", published in 1956, points to the failure of the large corporations of the time to assume their responsibilities in the face of galloping inflation. In a similar vein, Selekman (1959) explores the evolution of corporate moral responsibility in response to societal expectations of work in his book "A moral philosophy for management", published in 1959. These early explorations of CSR as a defining concept, combined with the social context of the time, led to a growing interest on the part of researchers in identifying the nature and scope of CSR (Carroll, 2008).

It's easy to see how interest in CSR in the 1960s was influenced by the growing awareness of societal issues and social movements of the time. However, it is important to point out that the effect of this growing interest was perhaps most visible in the USA, the UK and other developed countries.

These years were marked by a series of social and environmental upheavals that contributed to the emergence of the CSR concept. Among the main concerns of the time were rapid population growth, pollution and resource depletion (Du Pisani, 2006). These concerns gave rise to social movements in favor of environmental protection, human rights and labor rights (Carroll, 1999).

The decade was also marked by a growing culture of protest, notably around civil rights and opposition to the Vietnam War. In the United States, protests evolved from sit-ins and organized student strikes to more radical forms of activism. These movements often challenged the role of corporations, seen as an integral part of the system the protesters sought to overthrow (Waterhouse, 2017). The businesses targeted were mainly banks, financial institutions and large corporations. Among the most striking examples were the protests against Dow Chemical, manufacturer of the napalm used during the Vietnam War (Waterhouse, 2017).

These social and environmental movements put increasing pressure on companies to assume greater responsibility for their societal and environmental impacts. This awareness formed the basis for the development of CSR in the decades that followed, and gave rise to major contributions to CSR theory, constituting the foundations of a broader vision of corporate engagement beyond mere profit maximization.

Keith Davis (1960) was a pioneer in this field, arguing that companies have an obligation to society in terms of both economic and human values. He suggested that social responsibility could be linked to a company's economic returns, stressing the importance of balancing profitability with societal impact. Davis also put forward the idea that “the social responsibilities of businessmen must be proportional to their social power”, underlining the need for powerful companies to assume responsibilities commensurate with their influence.

Frederick (1960), meanwhile, analyzed the evolution of corporate power over the course of the 20th century, arguing for a new theory of corporate responsibility based on five key principles:

- Have a clear value principle, in this case responsible economic production and distribution.
- Be based on the latest concepts of management and administration.
- Recognize the historical and cultural traditions that underpin today's social context.
- Understand that a business leader's behavior must be influenced by his or her role in society and its social context.
- Recognize that responsible corporate behavior is not automatic, but the result of deliberate, conscious effort.

McGuire (1963) broadened the perspective by examining changes in business institutions and their impact on corporate responsibility. He observed an increase in corporate size and complexity, changes in public policy and regulations, and transformations in social and economic conditions. In the face of these developments, McGuire argued that corporate responsibility went beyond legal and economic obligations, encompassing areas such as politics, the social well-being of communities and employee welfare.

Finally, Walton (1967) analyzed the ideological changes of the 1950s and 1960s, highlighting the growing recognition of the potential role of business in improving social and economic conditions. He proposed a definition of social responsibility that emphasized the interdependence between business and society, stressing the need for mutually beneficial collaboration.

These major contributions in the 1960s laid the foundations for a deeper understanding of corporate social responsibility, paving the way for further developments and a more holistic view of the role of business in society.

While some academics broadened the scope of CSR, others, like Milton Friedman, winner of the 1976 Nobel Prize in Economics, adopted a restrictive vision. For Friedman (1962), in a free capitalist system, the role of business should be limited to maximizing profits. This position was reaffirmed in his article “The Social Responsibility of Business is to Increase its Profits” (Friedman 1970), in which he saw CSR activities as an inappropriate use of corporate resources, diverting funds unfairly to the general interest.

Although the social context of the 1960s influenced the academic approach to CSR, its practical implementation remained essentially philanthropic (Carroll 2008). However, the end of the decade saw increasing pressure on companies to align themselves with the social expectations of the time, expressed notably in environmental and anti-war protests and campaigns (Waterhouse 2017).

## 2. The 1970s: CSR and Management

The late '60s and early '70s saw a turbulent social and political climate, marked by growing anti-war sentiment, rising insecurity within society and a growing distrust of business (Waterhouse 2017). This particular context has contributed to the emergence of a strong environmental movement, questioning the ability of corporations to meet the public's needs and aspirations for environmental protection.

A major event was the Santa Barbara oil spill in 1969[1], which triggered a wave of mass protests in the USA and Eastern Europe. This ecological disaster symbolized the dangers of industrial pollution and galvanized public opinion around the need for urgent action to protect the environment, hence the organization of the first Earth Day in 1970[2].

The first Earth Day mobilized 20 million people in the United States, demanding a clean, sustainable environment and fighting industrial pollution. This citizens' movement had a major political impact, contributing to the creation of the Environmental Protection Agency (EPA)[3]on the same year. The creation of the EPA marked a turning point in environmental regulation in the United States, establishing a new legal framework and imposing new responsibilities on companies in terms of environmental protection.

It's important to note that this context of mistrust in business was also part of a period of economic crisis in the United States, marked by high inflation, low growth and an energy crisis (Waterhouse, 2017). Faced with these multiple challenges, the social movements of the 1960s and early 1970s prompted the federal government to take major steps in social and environmental regulation. In addition to the creation of the EPA, other federal agencies were created, such as the Consumer Product Safety Commission (CPSC)[4],the Equal Employment Opportunity Commission (EEOC)[5]and the Occupational Safety and Health Administration (OSHA)[6], all aimed at formalizing and reinforcing corporate responsibilities with respect to the social and environmental concerns of the day (Carroll 2015).

In the early 1970s, two major contributions to the CSR debate emerged from the United States, from the Committee for Economic Development. (CED)[7]. The first, “A New Rationale for Corporate Social Policy”, examined the legitimacy of corporate involvement in social issues (Baumol 1970). The second, “Social Responsibilities of Business Corporations”, explored the new expectations society was placing on the corporate sector (CED, 1971).

These publications played a crucial role in the evolution of CSR discourse by recognizing that companies operate with public consent and have a fundamental duty to respond constructively to societal needs (CED 1971, p. 11). As Carroll (1999) and Lee (2008) point out, this work reflected a new rationale for corporate roles and responsibilities.

CED (1971) also highlighted the substantial evolution of the social contract between business and society, asserting that: “Business is being asked to assume broader responsibilities to society than ever

[1]On January 28, 1969, a Union Oil drilling platform in the Santa Barbara Channel off the coast of California suffered a major accident. A crude oil blowout occurred following the rupture of an underwater well, resulting in the massive release of oil into the ocean and having a devastating impact on the region's flora and fauna.

[2]The first Earth Day was celebrated on April 22, 1970 in the United States. This landmark event was initiated in response to a growing awareness of environmental problems and the damaging effects of ecological disasters, such as the Santa Barbara oil spill in 1969. The idea for Earth Day was proposed by Senator Gaylord Nelson, a Democrat from Wisconsin, inspired by the student movement against the Vietnam War. Mathieu Gobeil on Radio Canada.

[3]The United States Environmental Protection Agency (EPA) is an independent agency of the U.S. government, although its activities are overseen by the Committee on Science, Space and Technology of the U.S. House of Representatives. It was founded on the initiative of President Nixon on July 9, 1970, and officially created by Presidential decree on December 2, 1970, shortly after Earth Day, with the mission of studying and protecting the environment and the health of American citizens. The journal of regulation.

[4]The United States Consumer Product Safety Commission (CPSC) is an independent U.S. government agency created in 1972 by the Consumer Product Safety Act to protect people from “unreasonable risks of injury from consumer products”. Official CPSC website.

[5]The Equal Employment Opportunity Commission (EEOC) is a U.S. federal agency created to enforce laws against discrimination in the workplace. It was established by the Civil Rights Act of 1964, signed by President Lyndon B. Johnson.

[6]The Occupational Safety and Health Administration (OSHA) is a U.S. federal agency responsible for regulating and enforcing occupational safety and health standards. It was founded with the passage of the Occupational Safety and Health Act, signed by President Richard Nixon on December 29, 1970.

[7]The Committee for Economic Development (CED) is a non-partisan policy research organization based in the United States. Founded in 1942, CED's mission is to provide thoughtful, research-based policy solutions to promote economic growth and stability.

before, and to serve a wider range of human values. Indeed, companies are being asked to contribute more to the quality of American life than simply providing quantities of goods and services. To the extent that business exists to serve society, its future will depend on how well it responds to changing public expectations" (Committee for Economic Development, 1971).

In 1972, the Club of Rome, a group of international researchers, published the report "The Limits to Growth", which questioned the viability of continued growth and its environmental impact, raising international awareness of the challenges of population growth and resource depletion, and highlighting the need for responsible business practices and new regulatory frameworks.

The 1970s also saw the birth of pioneering CSR companies. Whether in response to new societal expectations, a changing regulatory framework or a pioneering strategy, these companies illustrate the growing formalization and integration of CSR policies in response to the social and public issues of the day. This period marked the entry into what Carroll (2015) calls the era of "corporate social responsibility management". The growing popularization of the term CSR led to its use in a multitude of contexts, sometimes diluting its meaning and giving it varied individual interpretations (Sethi 1975, Votaw 1973).

For example, for Preston and Post (1975), corporations have a public responsibility that is limited by clear boundaries, expressing that everything outside is not an obligation for the corporation. In fact, they stated that companies are not responsible for improving social conditions or solving social problems, and asserted that a company's responsibility extends only to the direct consequences of its decisions and the activities in which it engages (Preston and Post 1975).

This restrictive view contrasts with the perspective of Sethi (1975), for whom CSR implies adherence to societal norms, values and expectations. According to Sethi, corporate responsibility is normative in nature, requiring companies to align their behavior with prevailing societal principles. This normative approach to CSR emphasizes the obligation of companies to contribute positively to society by going beyond minimum legal requirements and engaging in actions that benefit all stakeholders.

The 1970s saw a proliferating and unregulated use of the term "corporate social responsibility" (CSR), leading to confusion as to its precise definition. It was against this backdrop that, in 1979, Archie B. Carroll proposed what is considered the first unified definition of CSR, defining it as "society's economic, legal, ethical and discretionary expectations of organizations at a given point in time" (Carroll, 1979).

Carroll's (1979) approach was part of the debate on corporate behavior at the time, largely influenced by the social movements of the 1960s and new regulations in the USA. However, its relevance lay in the fact that it drew on the work of other researchers, including CED, to propose a clear and concise conceptualization applicable to all contexts, which contrasted with previous definitions of CSR that lacked coherence (Davis, 1973; Frederick, 1960; M. Friedman, 1962; McGuire, 1963; Walton, 1967).

Another major contribution of Carroll's conception of CSR lies in the fact that it does not consider economic and social objectives as mutually exclusive entities, but rather as inseparable elements of an overall framework of societal responsibility (Lee, 2008). Indeed, Carroll asserted that companies that maximize short-term profits while neglecting their societal obligations risk jeopardizing their long-term success through brand image degradation, stakeholder abandonment and potential sanctions.

The 1970s saw a significant evolution in the understanding of CSR, largely influenced by the intensification of social movements and the adoption of new legislation. In the academic world, this evolution was reflected in the publication of works proposing conceptual frameworks to help companies meet their new responsibilities. These frameworks took account of the fact that the scope of CSR had broadened beyond the traditional economic and financial aspects, to include environmental, product safety and labor rights dimensions (Carroll, 2008).

The following decade saw a shift in the focus of the CSR debate. The focus shifted to the practical issues of implementing CSR principles within companies. Researchers and practitioners turned their attention to issues such as integrating CSR into strategic decision-making processes, communicating CSR initiatives to stakeholders and measuring the impact of these initiatives.

## 3. The 1980s: Implementing CSR

The 1980s saw a major shift in policy direction, mainly under the influence of the presidencies of Reagan in the USA and Thatcher in the UK. These governments favored a liberal approach, aiming to reduce business regulation and stimulate economic growth (Feldstein, 2013; Wankel, 2008). For them, market freedom with less state intervention was crucial to economic prosperity (Pillay, 2015).

In the face of this retreat of the state from regulating corporate behavior, societal expectations of business have not disappeared. Business leaders have had to face up to the demands of various interest groups, such as shareholders, employees and consumers (Carroll, 2008; Wankel, 2008). This context has encouraged the emergence of business ethics and the study of CSR as a tool for managing stakeholder relations (Carroll, 2008; Wankel, 2008). The term “stakeholder” has become commonplace to designate the various actors affected by a company's activities.

Alongside CSR, other concepts have been explored by researchers, such as corporate social performance, corporate social responsiveness and stakeholder theory and management (Carroll, 2008).

In 1980, Thomas M. Jones pioneered the conceptualization of CSR as a decision-making process influencing organizational behaviour. This major contribution paved the way for a new field of reflection on CSR, shifting the focus from the abstract concept to its concrete operationalization. This is reflected in the development of frameworks, models and methods for assessing CSR from an operational point of view. Notable contributions include Tuzzolino and Armandi's (1981) hierarchical framework of needs based on five criteria: profitability, organizational security, affiliation and industrial context, market position and competitiveness, and self-fulfilment. Also Strand's (1983) systemic model linking organization, social responsibility, responsiveness and response identified the internal and external effects of corporate behaviour. Cochran and Wood (1984) also analyzed the relationship between CSR and financial performance, using the combined list of Moskowitz[8] , and Wartick and Cochran's (1985) reformulation of Carroll's (1979) conceptualization of CSR into a framework integrating principles, processes and social policies.

To fully grasp the rise of the operational approach to CSR during these years, it is essential to consider the societal context of the time. This period was marked by the emergence of growing societal concerns, as evidenced by several notable events:

- 1981: Creation of the European Commission's Directorate-General for the Environment.
- 1983: Creation of the World Commission on Environment and Development, chaired by Norwegian Prime Minister Gro Harlem Brundtland.
- 1986: Chernobyl nuclear disaster.
- 1987: Publication of the report “Our Common Future” by the Brundtland Commission, defining the concept of sustainable development.
- 1987: Adoption of the Montreal Protocol by the United Nations.
- 1988: Creation of the Intergovernmental Panel on Climate Change (IPCC).

Although these events are not directly linked to CSR, they do reflect a growing awareness of environmental and sustainable development issues within the international community, indirectly influencing expectations of business. Carroll (2008) identifies the most relevant societal concerns for corporate behavior during the 1980s as: “environmental pollution, employment discrimination, consumer abuse, employee health and safety, quality of work life, the deterioration of urban life and the questionable/abusive practices of multinational corporations”. This favorable context has enabled researchers to explore new themes. The concepts of business ethics and stakeholder management thus emerged in the corporate vocabulary of the 1980s, as part of a broader discourse on corporate responsibility at the time.

## 4. The 1990s: The Globalization of CSR

During the 1990s, major international events influenced the international perspective on social responsibility and the approach to sustainable development. The most important of these were: the creation of the European Environment Agency (1990), the United Nations Summit on Environment and Development held in Rio de Janeiro, which led to the Rio Declaration on Environment and Development, the adoption of Agenda 21 and the United Nations Framework Convention on Climate Change (UNFCCC) (1992), and the adoption of the Kyoto Protocol (1997). The creation of these bodies and the adoption of international agreements represented notable efforts to set higher standards for climate-related issues and, indirectly, corporate behavior (Union of Concerned Scientists 2017).

Indeed, the 90s saw an intensified interest in CSR on the international scene. This phenomenon can be explained by the conjunction of two major factors: the rise of sustainable development on an international scale and the accelerated process of globalization. As Carroll (2015) points out, globalization in the 1990s

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[8]The Moskowitz List is a reputation index developed in the early 1970s by Milton Moskowitz to assess the social performance of a number of companies.

led to a significant expansion in the activities of multinationals. The latter found themselves confronted with heterogeneous foreign business environments, some of which presented failing regulatory frameworks. This unprecedented context created new business opportunities, but also heightened global competition for access to new markets. Moreover, the growing visibility of multinationals on an international scale increased the risk of damage to their reputations. Finally, they have had to deal with sometimes contradictory pressures, demands and expectations from home and host countries (Carroll, 2015).

Many multinationals have discerned that adopting socially responsible practices could be a viable strategy for navigating the challenges and opportunities inherent in globalization (Carroll 2015). As a result, the formalization of CSR has intensified. An emblematic example of this institutionalization is the founding, in 1992, of the “Business for Social Responsibility (BSR)” association, made up of 51 companies. This organization set itself the mission of becoming a “force for positive social change in order to preserve and restore natural resources, guarantee human dignity and equity, and operate transparently” (Business for Social Responsibility 2018). The European Commission (EC) also played a crucial role in promoting CSR as early as 1995, when it encouraged 20 business leaders to sign the European Business Declaration against Social Exclusion, in response to the EC's call to combat social exclusion and unemployment (Les Echos Apr. 19, 1995). A year later, this initiative led to the creation of the European Business Network for Social Cohesion, later renamed CSR Europe, which aimed to federate business leaders to strengthen the integration of CSR within their organizations.

Although the institutionalization of CSR intensified in the 1990s, the concept itself has not evolved significantly (Carroll 1999). However, three major contributions to CSR deserve particular attention.

Donna J. Wood (1991), motivated by the need to systematically integrate conceptual aspects into a unified theory, built on the models of Carroll (1979) and Wartick and Cochran (1985) to develop a model of Corporate Social Performance (CSP). She defined three dimensions of CSP: firstly, the principles of corporate social responsibility, which include legitimacy, public accountability and managerial discretion. Secondly, it identified corporate social responsiveness processes, such as environmental assessment, stakeholder management and issues management. Thirdly, it specified the outcomes of corporate behavior in terms of social impacts, social programs and social policies. As a result, Wood's (1991) model was more comprehensive and integrated than those of Carroll (1979) and Wartick and Cochran (1985). Its relevance lay in contextualizing aspects of CSR within the interaction between business and society, with an explicit focus on corporate results and performance (Carroll 1999).

In 1991, Carroll introduced the “Pyramid of Corporate Social Responsibility”, aimed at providing a pragmatic approach to CSR for executives balancing their commitments to shareholders with their obligations to a wider set of stakeholders, in response to new regulations and government agencies in the USA.

Economic and legal responsibilities are fundamental and essential pillars for any company. In economic terms, corporate responsibility aligns with the traditional view of the company's role, namely to maximize profit for its shareholders. Carroll argued that the company itself acts as an economic unit within society. At the same time, legal responsibility imposes an obligation on companies to comply with laws and regulations set down by governments or competent authorities.

Beyond legal requirements, companies also have a responsibility to act ethically and responsibly. This means respecting human rights, promoting diversity and inclusion, and protecting the environment. This is the highest level of CSR, and refers to a company's actions that go beyond its economic, legal and ethical obligations. This may include charitable donations, employee volunteering, or community development initiatives.

The third notable 1990s contribution to the concept was made by Burke and Logsdon (1996), who set out to find evidence of the link between CSR and positive corporate financial performance. They identified five key dimensions of strategic CSR, which they considered crucial to achieving corporate objectives and creating value. Firstly, centrality, which assesses the degree of proximity or congruence of CSR with the company's mission and objectives. Secondly, specificity, which measures the ability of CSR to bring distinctive advantages to the company. Third, proactivity, defined as the ability to anticipate and develop policies in response to emerging social trends. Fourth, voluntarism, described as discretionary decision-making uninfluenced by external compliance requirements. Finally, visibility and transparency, which refers to the importance of CSR in terms of recognition and relevance to internal and external stakeholders. These dimensions are considered fundamental to the effective integration of CSR into a company's overall strategy.

A significant contribution to the debate on corporate behaviour was introduced by the concept of the "Triple Bottom Line", first formulated by Elkington in 1994, as a sustainability framework balancing the social, environmental and economic impact of business. Elkington (1998) later clarified that achieving outstanding performance in these three dimensions (social, environmental and economic) relies on building effective and sustainable partnerships between the private and public sectors, as well as with stakeholders. This triple bottom line concept gained popularity in the late 1990s as a practical approach to sustainability.

At the same time, the globalization process of the 1990s extended the global reach of multinationals and accelerated the development of capitalism, prompting companies to focus more on their competitiveness, reputation, global visibility and expanding their stakeholder network (Carroll 2015). This has led to the emergence of alternative themes such as stakeholder theory (Donaldson and Preston 1995; Freeman 1984), corporate social performance (Swanson 1995) and corporate citizenship (Carroll 1999). Although these new themes are generally consistent with, and build on, existing definitions and understandings of CSR (Carroll 1999), they have created uncertainty as to the precise definition of CSR. As a result, the concept found itself with "blurred boundaries and questionable legitimacy" (Lantos 2001). Thus, by the end of the 1990s, there was no universally accepted definition of CSR (Lantos 2001), despite a social and institutional impetus to promote corporate citizenship (Carroll 1999).

## 5. Since the 2000s: Evolution of the CSR Concept According to Its Strategic Approaches

The early 2000s saw the emergence of several high-profile issues, including global warming, environmental degradation and energy security concerns. These challenges brought the controversy surrounding corporate social and environmental responsibility to the forefront, prompting a re-examination and revision of the conceptual and methodological approaches traditionally employed.

This reflection has paved the way for new avenues of research, requiring the development of more sophisticated conceptual and methodological approaches to analyzing and understanding corporate responsibility in a world marked by the complexity and interdependence of issues. This research aims to shed light on managerial practices that enable companies to reconcile economic performance, social responsibility and environmental preservation, while contributing to equitable and inclusive sustainable development.

Table 1. Evolution of the definition of CSR since the 2000s

| Authors | Proposed definition |
|---|---|
| **Craig Smith 2001** | CSR refers to a company's obligations towards its stakeholders, the people affected by the company's policies and practices. These obligations go beyond legal requirements and the company's duties to its shareholders. Their fulfillment aims to minimize any harm and maximize the company's long-term beneficial impact on society. |
| **Lantos 2001** | CSR implies an obligation, arising from the implicit "social contract" between companies and society, to meet the latter's long-term needs and wishes, optimizing the positive effects and minimizing the negative effects of their actions. |
| **Freeman 2005 and A.L. Friedman & Miles 2002** | Have brought a new perspective to stakeholder theory, reinforcing the belief that companies should be managed in the interests of a wider set of stakeholders. Freeman (2005) argues that companies have a responsibility to suppliers, consumers, employees, shareholders and the local community, and should therefore be managed accordingly, while A.L. Friedman and Miles (2002) attest that the relationship between companies and their stakeholders is dynamic and has different levels of influence. |
| **Marrewijk 2003** | CSR is a concept that encompasses voluntary corporate activities aimed at integrating social and environmental concerns into business operations and interactions with stakeholders. This definition of corporate sustainability includes five key aspects: taking into account the expectations of different stakeholders, promoting social aspects, implementing initiatives to reduce environmental impact, ensuring economic viability and adopting a voluntary approach. |
| **Werther & Chandler 2005** | The relevance of their work lies in transforming CSR from a minimal commitment into a strategic necessity. Furthermore, they assert that effective integration of strategic CSR must result from a genuine commitment to change and self-analysis, and must take a top-down approach throughout the company's activities if it is to translate into sustainable competitive advantage. |
| **Porter & Kramer 2006** | propose an alternative definition of CSR, calling it Shared Value Creation (SVC). Instead of focusing on the social and environmental obligations of companies, SVC |

| Authors | Proposed definition |
|---|---|
| | emphasizes identifying and exploiting the links between social needs and a company's economic activities. For them, CSV is not about philanthropy or traditional CSR, but rather a smart business strategy that can lead to sustainable competitive advantage. |
| **Husted & Allen 2007** | Reinforcing the notion of value creation through strategic CSR, they drew on four of the five dimensions of strategic CSR established by Burke and Logsdon (1996) to provide their own definition, namely the company's ability to give coherent direction to a portfolio of resources and assets (centrality), to anticipate competitors (proactivity), to create a reputational advantage (visibility), to ensure that the added value created returns to the company (appropriability), they excluded the concept of voluntarism proposed by Burke and Logsdon (1996) from their definition of strategic CSR, but stressed its relevance as a key dimension of CSR for value creation. |
| **Heslin & Ochoa 2008** | Attest that the strategic approach to CSR is guided by seven common principles: cultivating the necessary talent, developing new markets, protecting the well-being of workers, reducing the environmental footprint, leveraging by-products, engaging customers and greening the supply chain. The relevance of these principles stems from the conviction that companies can improve their business opportunities while bringing benefits to the social context in which they operate. |
| **ISO26000 standard 2010** | CSR is "the responsibility of an organization for the impact of its decisions and activities on society and the environment, through transparent and ethical behavior that contributes to sustainable development, including the health and well-being of society. This behavior must also take into account the expectations of stakeholders and comply with applicable laws. In addition, it must be compatible with international standards, integrated throughout the organization and implemented in its relationships". |
| **European Commission 2011** | CSR is "*the responsibility of companies for the effects they have on society*", in fact, within the framework of internationally recognized principles and guidelines, including the OECD guidelines, the Global Impact principles and the principles of ISO 26000. |
| **Porte & Kramer 2011** | They developed the concept of shared value creation as a necessary step in a company's evolution, and defined it as follows: "Creating shared value focuses on identifying and expanding the links between societal and economic progress, and is the company's main objective. The first step in achieving this is to identify societal needs and the advantages or disadvantages that the company embodies through its products. |
| **Leila Trapp 2012** | She considers the creation of shared value to be the third generation of CSR, which she explains as the moment when companies reflect their concerns about social and global issues in their activities, even if some of these concerns are not directly linked to their core business. |
| **Chandler & Werther 2013** | Affirm that strategic CSR (SCSR) has the potential to generate sustainable value, and that the first step in doing so is to identify the social problems for which the company can create a market-based solution in an effective and socially responsible way. They define it as the incorporation of a holistic CSR perspective into the company's strategic planning and core operations, so that it is managed in the interests of a wide range of stakeholders to achieve maximum economic and social value over the medium to long term. |
| **Carroll 2015** | Examined the concepts of stakeholder engagement and management, business ethics, corporate citizenship and sustainability, and shared value creation, and concluded that they are all interdependent and overlapping. He also stressed that all these concepts have been incorporated into CSR, which is why he defines it as the reference point and center piece of the socially responsible business movement. |
| **O. Benaicha 2017** | Defines CSR, based on the definition by Gond and Igalens 2008, as: "The principles of social responsibility, the processes of integrated and ethical management of CSR, and the results of this management as deployed in the interactions between the company and its stakeholders, and in its contribution to the well-being of society and to sustainable development". |
| **Chandler 2022** | Presents a slightly modified definition that reflects its new perspective on value generation, in effect the incorporation of a holistic CSR perspective into the company's strategic planning and core operations so that it is managed in the interests of a wide range of stakeholders in order to optimize value over the medium and long term. |

*Source:* compiled by authors

In this sense, the EC (2001) considers CSR to be a topic of great importance, insofar as it offers a favorable contribution to the goals established at the European Summit in Lisbon in March 2000. It defined CSR as the responsibility of companies for the effects they have on society, “the voluntary integration of social and environmental concerns into business activities and stakeholder relations. Being socially responsible means not only complying fully with applicable legal obligations, but also going beyond them and investing “more” in human capital, the environment and stakeholder relations” Green Book on Corporate Social Responsibility 2001.

Since that time, attention to CSR and the issues it raises has grown considerably, and the debate on sustainable development has intensified. This has helped to stimulate the adoption of CSR practices within companies worldwide. And beyond the institutional and public influence in the implementation of CSR, the 2000s were marked by relevant contributions to the concept in academic literature, which we will try to illustrate in the Table 1.

## Conclusion

While the linear presentation of this paper suggests a gradual clarification of the concept of CSR, an in-depth analysis of the literature reveals a persistent lack of consensus on both its definition and its operationalization. Indeed, since the early 2000s, a new conception of CSR has crystallized, revisiting previous approaches and proposing an innovative framework. This new perspective places the company's societal role and its contribution to collective well-being at the heart of reflection and research. It is thus in line with global concerns for sustainable development and “sustainability”, giving full meaning to the definition of CSR as a corporate contribution to sustainable development. This concept integrates social and environmental issues at the very heart of a company's activity, creating value for itself, its stakeholders and society as a whole, while respecting ethical principles (Business Ethics).

With this in mind, this paper proposes to adopt the definition presented by Chandler (2022), which encompasses the various conceptualizations given to CSR and is in line with the current global economic trend, namely that it is the incorporation of a holistic CSR perspective into the strategic planning and core operations of the company so that it is managed in the interests of a wide range of stakeholders in order to optimize and create value in the medium and long term. In short, CSR is an intrinsically subjective notion, as it is perceived differently by each individual, each with his or her own conception of the role that business should play within society. This diversity of perspectives gives rise to a variety of interpretations of how social responsibility should manifest itself.

## Credit Authorship Contribution Statement

**Lamia EL BADRI**: Conceptualization, Investigation, Methodology, Project administration, Formal analysis, Writing – original draft, Supervision, Validation, Writing – review and editing, Visualization, Funding acquisition.
**Mohammed Rachid AASRI**: Conceptualization, Investigation, Methodology, Project administration, Formal analysis, Writing – original draft, Supervision, Validation, Writing – review and editing, Visualization, Funding acquisition.
**Meryem HOUMAIR**: Conceptualization, Investigation, Methodology, Project administration, Formal analysis, Writing – original draft, Supervision, Validation, Writing – review and editing, Visualization, Funding acquisition;
**Anouar FAITEH:** Conceptualization, Investigation, Methodology, Project administration, Formal analysis, Writing – original draft, Supervision, Validation, Writing – review and editing, Visualization, Funding acquisition.

## Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

## Declaration of Use of Generative AI and AI-Assisted Technologies

The authors declare that they have not used generative AI and AI-assisted technologies during the preparation of this work.

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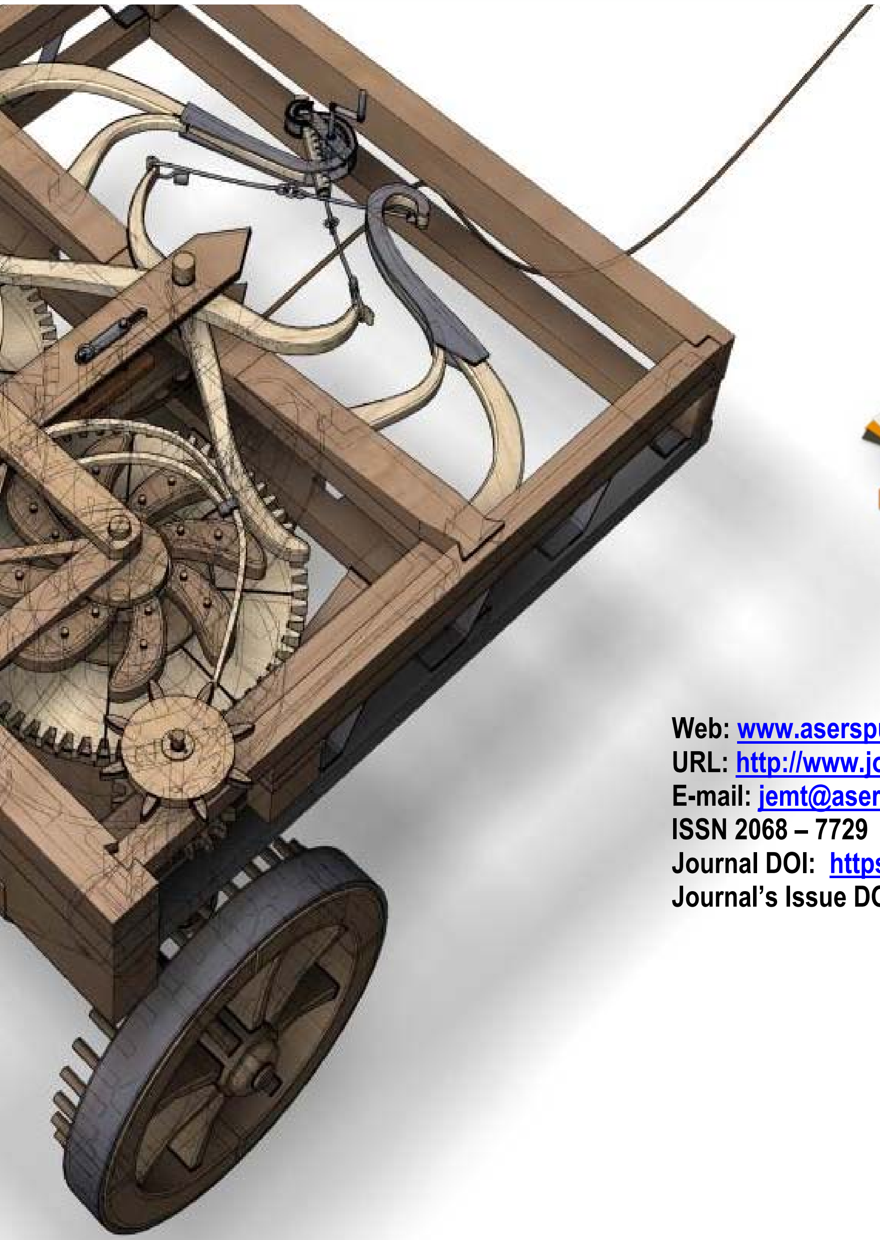

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