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Corporate Social Responsibility, Historical Development, Definitions and Theories Governing It.

Hamid Nechad[1*], Meriem Bennouna Zhar[2], Khaoula Zahir[3], Mohammed Rhalma[4]

[1*]Professor ESCA School of Management, Morocco anechad@esca.ma
[2]Phd Student National School of Commerce and Management in Tangier, Abdelmalek Essaâdi University, Morocco meriem.bennounazhar@etu.uae.ac.ma
[3]Phd National School of Commerce and Management in Tangier zahirkhaoula@yahoo.fr
[4]Professor, National School of Business and Management, Tangier, Morocco

Abstract:
The ambiguity of the term CSR threatens its distinctive meaning. Despite its long history, there is no universal definition, so it is necessary to understand its progression. In the 1950s, the focus was primarily on corporate responsibility to society and doing good for society. Finally, in the 2000s, CSR definitively became an important strategic issue. First, we'll look at the historical evolution of the concept of CSR, from philanthropy to instrumentality. From the 1950s to the present day, we will discuss the various academic and institutional definitions, and finally explain the theoretical perspectives of CSR in seven categories: the classical vision, legitimacy, stakeholders, agency, institutional, instrumental and resource-independence theories of CSR.

Keywords: Social responsibility, Theoretical approach, Academic definitions, Institutional, Stakeholders.

Introduction

The 1950s were marked by corporate responsibility towards society and the desire to do good for society. In the 1960s, key events, people and ideas played a decisive role in characterising the social changes of the decade. In the 1970s, business leaders applied traditional management functions when dealing with CSR issues, while in the 1980s, economic and social interests came closer together and companies became more responsive to their stakeholders. In the 1990s, CSR became almost universally endorsed, CSR also became associated with strategic literature and finally, in the 2000s, Social Responsibility definitely became an important strategic issue.
CSR has often been criticised for being :

- Very much on the periphery of companies' core businesses;
- Considered simply as compensation for the negative externalities generated by the company;
- Conceived as a constraint rather than a driver of innovation.

Bowen (1950) recognised CSR as philanthropic lines of action that respect the values of society. However, Frederick (1960) and Davis (1960) later rejected this entirely philanthropic approach. Alongside the 'admirers' of CSR, Friedman (1970) argued that CSR is vague and stupid because society overestimates the competitive advantage suggested unless responsible companies are directly linked to profit. As a solution, later authors such as Carroll (1999) see CSR as a competitive tool, demonstrating responsible actions, with the potential to tackle problems unrelated to their products. The 1980s and 90s saw a plethora of changing definitions as the purpose of CSR continued to attract the interest of governments, NGOs and businesses who began to see a shift from responsible actions to competitive and individualised responsible actions.
This paper is a literature review based on an exhaustive review of articles that synthesise and structure all the dimensions of CSR. The aim of this article is to inform readers interested in CSR, to guide researchers and to contribute to the advancement of knowledge in this field.

1: The historical development of CSR

The development of CSR has gone through several phases. We will review the history of the concept from the 1950s to the present day.

1-1 Howard Bowen: The founding father of CSR

The origins of CSR are not based on theory. They can be traced back to the philanthropy and paternalism of American industrial society. CSR emerged in American business practices in the 18th century as a challenge to capitalism. The entrepreneur who pioneered CSR and embodied all these values was Henry Ford, who introduced the concepts of paternalism and philanthropy. Bowen establishes a definition based on a study of these practices in his book "Social Responsibilities of the Businessman" (1953). According to (Acquier, 2011)"This book is an investigation, a critical reflection and a set of proposals on a fashionable phenomenon". Bowen's book brings CSR back from the corporate world to the academic realm. For him, the decisions and actions of businessmen affect their stakeholders, their employees and their customers, having a direct impact on the quality of life of society as a whole. (Bowen, 1953) In this spirit, Bowen defined the social responsibilities of business leaders as: "the obligation of businessmen to pursue those policies, make those decisions, or follow those courses of action which are desirable in terms of the objectives and values of our society" (Bowen, 1953) As explained by (Carroll, 2008).

1.2 The 1950s and 1960s: the beginning of the modern era of CSR :

It was not until the early 1950s that the notion of a specific definition of these responsibilities was first addressed in the literature. In fact, it was during the 1950s and 1960s that academic research and the theoretical orientation of CSR focused on the social level of analysis (Lee, 2008) giving it practical implications.

After Bowen, other authors focused on the behaviour of companies and their response to the social context of the time. For example, in the book "Corporation Giving in a Free Society" published in 1956, (Eells, 1956) argued that the large corporations of the day were not living up to their responsibilities at a time of widespread inflation. Similarly, in his 1959 book A Moral Philosophy for Management, Selekman (1959) explored the evolution of corporate moral responsibility in response to the labour expectations of the time.

In the 1960s, researchers saw CSR as a response to the problems[1] and desires of the new modern society. Keith Davis (1960) argued that businessmen had an important obligation to society in terms of economic and human values and asserted that, to some extent, social responsibility could be linked to economic returns to business. Other influential contributors at the time were (Frederick, 1960), (McGuire, 1963) and Walton (1967).

Frederick (1960) proposed a new theory of corporate responsibility

(McGuire, 1963) stressed that corporate responsibility goes beyond legal and economic obligations, and that companies should take an interest in politics, in the social well-being of the community, and in the education and happiness of their employees.

Walton (1967) provided a definition of social responsibility that recognised the relevance of the relationship between business and society.

In contrast, Milton Friedman (1962) gave a particular perspective on the role of business in a free capitalist system in which business should be limited to the pursuit of economic advantage.

1.3 The 1970s: CSR and management

1970 was marked by the creation of the first Earth Day, celebrated at[2] , high inflation, very low growth and an energy crisis. In response to these, environmental regulations were put in place; the creation of the Consumer Product Safety Commission, the Equal Employment Opportunity Commission and the Occupational Safety and Health Administration, all of which addressed and formalised, to some extent, the responsibilities of companies in relation to the social concerns of the time. (Carroll, 2015)

In addition, two publications have provided companies with an approach that will enable them to comply with the new responsibilities entrusted to them by the new legislation, which now covers environmental aspects as well as product safety and labour rights (Carroll 2008). :

- ✓ the publication of "A New Rationale for Corporate Social Policy", which examined the extent to which companies are justified in becoming involved in social issues Baumol 1970)
- ✓ the publication of "Corporate Social Responsibility", which explores the new expectations that society has begun to place on the business sector (Committee for Economic Development 1971).

As Carroll (1999) and Lee (2008) point out, these publications reflect a new logic in terms of the roles and responsibilities of companies

During the 1970s, a growing body of legislation responded to the social concerns of the time and gave companies a broader set of responsibilities.

1.4 The 1980s: the operationalisation of CSR

During the 1980s, Reagan's main economic objectives focused on reducing regulations on the private sector, complemented by tax cuts (Feldstein 2013 the reduced regulatory framework led researchers to focus on business ethics and the implementation of CSR in response to groups such as employees , shareholders, and consumers . the term 'stakeholder' became common (Carroll, 2008).

Thomas M. Jones (1980) was probably the first author to record CSR as a 'decision-making process' influencing corporate behaviour.Notable models from the 1980s include Tuzzolino and Armandi (1981), who presented a hierarchical framework of needs through which socially responsible corporate performance could be measured; Strand (1983), who proposed a

[1] Growing protests centred on civil rights and anti-war demonstrations.

[2] 20 million people across the United States joined the demonstrations to demand a clean and sustainable environment and to fight pollution, caused mainly by companies.

systems model to represent the link between an organisation and its social responsibility, responsiveness and responses and identified the internal and external effects of corporate behaviour; Cochrane and Wood (1984), who used Moskowitz's Combined List, a reputation index, to explore the link between CSR and financial performance; and Wartick and Cochran (1985) who reorganised Carroll's understanding of CSR (1979) into a framework of principles, processes and social policies.

This decade was marked by the creation of the European Commission's Directorate-General for the Environment (1981), the creation of the "World Commission on Environment and Development" chaired by Norwegian Prime Minister Gro Harlem Brundtland (1983), and the Chernobyl nuclear disaster (1986), the publication of the Brundtland Commission's report "Our Common Future", defining sustainable development (1987), the adoption by the United Nations (UN) of the Montreal Protocol (1987) and the creation of the Intergovernmental Panel on Climate Change (1988).

1.5 The 1990s: globalisation and CSR

The 1990s were no exception to the growing interest in CSR, with major international events influencing its international perspective. Among the most important were: the creation of the "European Environment Agency" (1990), the "United Nations Summit on Environment and Development" held in Rio de Janeiro which resulted in the Rio Declaration on Environment and Development, the adoption of Agenda 21 and the United Nations Framework Convention on Climate Change (1992) and the adoption of the "Kyoto Protocol" (1997). United Nations Framework Convention on Climate Change (1992) and the adoption of the Kyoto Protocol (1997). The creation of these international bodies and the adoption of international agreements represented international efforts to set higher standards for climate-related issues and, indirectly, for corporate behaviour.

The most notable example of the institutionalisation of CSR was the founding in 1992 of the "Business for Social Responsibility" association[3] . In 1990, the three most important contributions to CSR were: 1- Donna J. Wood's CSR model (1991), which defines the three dimensions of CSR: the principles of CSR, the processes of corporate social responsibility and the effects of corporate behaviour.

2- Carroll's "Corporate Social Responsibility Pyramid" (1991), which defines the four main responsibilities of the entire company

3- Burke and Logsdon (1996), who sought to find evidence linking CSR to positive corporate financial performance and, in so doing, were undoubtedly the first to assess the benefits of CSR.

1-6 The 2000s: recognition and implementation of CSR

The decade of the 2000s is divided into two parts due to the amount of relevant events around CSR. The first focuses on the recognition and expansion of CSR and its implementation, while the second focuses on the strategic approach to CSR proposed by the academic literature of the time.

The United Nations Global Compact was launched in July 2000, defining the ten principles that guide the behaviour of companies and their members. At the same time as the United Nations adopted the Millennium Announcement with its eight Millennium Development Goals and set the international agenda for the next 15 years, the EC presented a Green Paper entitled: "Promoting a European framework for Corporate Social Responsibility" (2001) which stemmed from the new social policy. This was a European approach to CSR, intended to reflect and fit into the wider context of international initiatives such as the United Nations Global Compact (Commission of the European Communities 2001).

Between 2001 and 2004, the EC organised a series of conferences to discuss CSR ("What is CSR" in Brussels, "Why CSR" in Helsinki and "How to promote and implement CSR" in Venice) which led to its adoption as a strategic strategy.

In 2011, the European Commission published the European Union's new CSR strategy for 2011-2014.

In 2015, CSR Europe launched the Enterprise 2020 Manifesto, which aims to set the direction for companies in Europe to play a leading role in the development of a sustainable and inclusive economy (CSR Europe 2016) and can be understood as a response to the EU's CSR strategy as well as the United Nations' Sustainable Development Goals.

Global recognition of CSR has also been influenced by international certifications designed to address social responsibility. Such is the case with ISO 26000, whose history dates back to 2002, when the International Organization for Standardization's (ISO) Consumer Policy Committee proposed the creation of CSR guidelines to complement quality and environmental management standards (ISO 9001 and ISO 14001).

The 2000s saw relevant contributions to the concept across the academic literature. In the early twenty-first century, Craig Smith (2001) explained that corporate policies had changed in response to the public interest and that, as a result, this often had a positive social impact. This meant that the scope of social responsibility (from a corporate perspective) now extended to a wider set of stakeholders and a new definition was proposed: "CSR refers to the obligations of the company to its

[3] initially brought together 51 companies with the vision of becoming a "force for positive social change - a force that would preserve and restore CSR".

stakeholders" Smith's definition of CSR (2001) provides guidance on the need to integrate CSR into a company's strategic perspective in order to fulfil its long-term obligations to society.

1-7 2010: CSR and the creation of shared value

The concept of shared value creation was developed by Porter and Kramer (2011), who explained it as a necessary step in the evolution of companies, and defined it as: "strategies and operating procedures that strengthen the company's competitiveness while moving the economy forward". And the social requirements of the groups in which it operates. Creating shared value focuses on defining and developing the relationship between societal progress and economic progress". (Porter and Kramer 2011). "The purpose of the company must be redefined as the creation of shared value" and stresses that the first step in achieving this is the identification of societal needs as well as the advantages or disadvantages that the company embodies through its products. Accordingly, Porter and Kramer (2011) set out three ways to create shared value: by redefining products and markets, and by creating supportive industry clusters where the company operates.

Table 1: Dimensions of CSR over time :

Period and area of intervention	Dimensions
1950s-1960s: • Religious and human philosophy • Community development • Unregulated philanthropy • The fight against poverty • Obligations to the company	**Philanthropic**
1970s - 1980s: • Extension of CSR commitments • CSR, a symbol of corporate citizenship • Stakeholder relationship management • Company reputation • Socio-economic priorities • Bridging the governance gap • Stakeholder rights • Legal and ethical responsibilities	**Regulated CSR**
1990s - 21st century • Competitive strategy • Protecting the environment • Durability • Internationalisation of CSR standards • Transparency and responsibility	**Instrumental/strategic CSR**

Source: compiled by us

2-A set of academic and institutional definitions :

In the 1950s, authors defined CSR as philanthropy, while in the 1960s and 1970s CSR became a combination of shareholder interests and social expectations. In the 80s and 90s, CSR became an organisational approach focusing on the company's responsibilities towards its stakeholders, in particular society. Today, CSR has become a managerial and strategic approach. We present a set of definitions over time:

Bowen in 1953 defined CSR as: "the obligation to implement policies, make decisions and follow courses of action that meet the objectives and values considered desirable by society".

In 1960 **Davis** presented it as: "the consideration of the company and its response to problems which go beyond its economic, technical and legal commitments to reach the threshold of 'social benefit'".

Frederick in 1960 "Companies must meet public expectations in the pursuit of their business objectives".

Contrary to **Friedman** in 1962, who believed that "the only responsibility of a company is to make a profit in the interests of its shareholders".
McGuire in 1963 explains: "The idea of social responsibility implies that the firm not only has legal or economic obligations, but also has responsibilities to society which go beyond these obligations".
Walton in 1967: "It recognises the intimate relationship between business and society and notes that such relationships must be kept in mind by managers as long as the firm and its stakeholders pursue their common interests".
Friedman in 1970 "There is only one and only one social responsibility of the company, and that is to use its resources and engage in actions that increase its profit while respecting the rules of the game, i.e. respecting the rules of free and open competition, without fraud or cheating" (p.126).
Sethi in 1975 "As an integral part of society, companies should fulfil their social obligations, social responsibility and social responsiveness".
Preston and Post in 1975 "Corporate public responsibility (CPR) emphasises the importance of the "public policy process". It consists of a set of principles and responsibilities that the firm is required to respect".
Carroll 1979 "CSR is the articulation and interaction between different categories of societal responsibilities, specific problems related to these responsibilities and philosophies of response to these problems".
Jones in 1980 "CSR is by no means an obligation of a coercive nature. The company is obliged to adopt responsible behaviour; but any social action influenced by a legal constraint is in no way voluntary".
Wood in 1991 considers that:1-" The company has a legitimacy granted by society. Consequently, it must assume responsibility for the results of its activities, as well as the moral responsibility that enables managers to make ethical decisions, which is the most basic component of CSR. 2-Social responsibility can only be understood through the interaction of three principles: legitimacy, public accountability and managerial discretion. These principles result from the three levels of institutional, organisational and individual analysis 3-CSR is an organisational configuration of societal responsibility principles, societal responsiveness processes and observable programmes/policies/results linked to the firm's societal relations."
In 1994, **Frederick** defined it as "Voluntary acceptance of the principles of responsibility is always preferable to binding regulation or evolution".
Mc Williams and Siegel in 2001 "CSR is the set of actions that respond to society's expectations and that go beyond the economic interests of the firm in compliance with the law".
European Commission 2002: "the voluntary integration by companies of social and environmental concerns into their commercial activities and their relations with their stakeholders".
Matten and Moon 2004 "At the heart of the concept is the idea that reflects both the social imperatives and the social consequences of corporate success, and that responsibility therefore lies with society, but the precise manifestation and direction of responsibility is at the discretion of society".
Pasquero in 2005 "The set of obligations, legal or voluntary, that a company must assume in order to be seen as an imitable model of good citizenship in a given environment".
Crouch in 2006 "The behaviour of companies that voluntarily takes into account the externalities produced by their behaviour on the market. Externalities are defined as outcomes of market operations that are not themselves embodied in those operations. CSR is essentially about recognising corporate externalities".
Aguilera et al in 2007 "It encompasses all measures within the company, such as production methods designed to reduce environmental impacts or changes in labour relations both within the company and throughout its value chain, as well as actions outside the company, such as infrastructure investments in local communities or the development of community philanthropic initiatives".
Capron and Lanoizelée in 2007 "The ways in which companies respond to societal challenges by producing strategies, management systems, change management and steering, control, assessment and reporting methods".
Basu and Palazzo in 2008 "the process by which an organisation thinks about and discusses its relationships with stakeholders and its roles in relation to the pursuit of the common good, (CSR also incorporates) the behavioural arrangements for respecting and fulfilling these roles and relationships" (p.124).
ISO 26000 in 2010" the responsibility of a company with regard to the impact of its decisions and activities on society and the environment, through ethical and transparent behaviour that :
- contributes to sustainable development, including the health and well-being of society;
- takes account of stakeholders' expectations;
- respects the laws in force while being consistent with international standards of behaviour; is integrated throughout the company and implemented in its relations".

3: Theories governing CSR

All CSR theories serve as a reference point for each set of CSR practices, but as there is no single accepted theory, this means that there should be much variation in what constitutes the theory and practice of CSR (Choi, 1999). The theories that underpin CSR studies express how CSR is observed or interpreted by different stakeholders from different perspectives. For example, classical theory deals with profit maximisation from the perspective or priority of shareholders (Friedman, 1962). Agency theory focuses on obtaining legal recognition to act on behalf of the principal from the perspective of managers (agents) (Salazar and Husted, 2008). Legitimacy theory also aims to give the organisation a sense of belonging and the right to exist and function within society in accordance with the law (Suchman, 1995). Stakeholder theory focuses on securing stakeholder rights as the basis for CSR practice, which recognises that the rights of different stakeholders, if properly respected, lead to the full achievement of organisational objectives (Donaldson and Preston, 1995). The instrumental/strategic theory deals with the use of CSR commitments as a strategy to achieve competitiveness and customer relationship management (Garriga & Mele, 2004). All these theories express the way in which an organisation can manage the practice of CSR by taking into account the different stakeholders with whom it has a relationship.

Table 2: Summary of CSR theories :

Theories	Literature	Summary
Agency	(Heath and Norman, 2004) (Salazar and Husted, 2008) (Lee ,2008) Agents (managers), principals (shareholders), the relationship between the two parties and its effects on the implementation of CSR, delegation of power to carry out tasks, contractual agreement and its effects on the implementation of CSR.	This expresses the relationship between agents (managers) and principals (shareholders/investors), with the managers acting as agents for the shareholders. The managers are agents of the shareholders, assuming responsibilities on their behalf. This goes hand in hand with legal obligations. The managers have access to information that the shareholders do not, because they are responsible for taking decisions on behalf of the shareholders. There is a contractual agreement between the agent and the principal whereby a delegation of power to make certain decisions is given to the agent.
Institutional	(Kang and Moon , 2012) Factors influencing the organisational act, pressure from stakeholders, relationship between institutional norms and organisational legitimacy, isomorphism, coercive mechanism, normative mechanism, mimetic mechanism, institutional and competitive isomorphism.	Institutional theory is linked to organisational legitimacy Compliance with institutional norms is positively linked to access to resources and the achievement of organisational legitimacy. An organisation's survival and legitimacy depend on the way it adopts institutional norms. In trying to achieve conformity between the organisation and its competitive environment, the activities of a legal entity must reflect the predominance of institutional characteristics
Stakeholders	(Maignan and Ferrell,2000) (Mele,2008) (Mitchell et al,1997) (Freeman ,1984) (Pirch et al ,2007) Stakeholder rights, CSR policies from a stakeholder perspective, responsibilities towards stakeholders, measuring company performance by stakeholder satisfaction.	A business organisation is a social institution responsible to internal and external bodies. CSR practices are based on the stakeholder value system. The foundation of any CSR policy must focus on the rights of stakeholders and their views on CSR practice. Stakeholder theory broadens the company's objectives from profit maximisation to meeting stakeholder requirements as a business objective.
Legitimacy	(Deegan,2000) (Suchman,1995) (Dowling and Pfeffer, 1975) (Brown and Dacin, 1999) (Pallazo and Scherer, 2006) (Campbell ,2000)	CSR is a response to environmental pressures involving social, political and economic forces to gain legitimacy. Organisations engage in CSR to gain legitimacy or a moral standing with stakeholders who exert pressure on the implementation of CSR.

	Environmental protection, corporate citizenship, the relationship between CSR activities and stakeholder perception, society's expectations and CSR initiatives, the effectiveness of communication in achieving legitimacy, the link between CSR disclosure and organisational legitimacy, gap legitimacy, organisational legitimacy and CSR practices, multinationals in host communities, congruence between the organisation's value system and society's.	Commitments To serve the public in the way they expect, given the values they cherish and defend. It is the community that determines the CSR initiatives it receives from the organisation. The higher the compliance rate between their expectations and what they get in CSR initiatives, the higher the legitimacy granted to the organisation. There is a positive link between CSR disclosure and the legitimacy of the organisation. Being committed to CSR increases the legitimacy of the organisation. Financial performance ceases to fully realise the organisation's legitimacy if community service is a determinant of its legitimacy A legitimacy gap exists if CSR initiatives do not match community expectations
Instrumental	(Garriga and Melé, 2004) (Herremans et al. ,1993) (Lafferty et al. 1999) Strategy, competitiveness, corporate image, customer relationship management, CSR policies, the relationship between CSR and financial performance, with strategy as a mediating factor	Social responsibility is part of business strategy for reasons of corporate image, public relations strategy and competitive advantage. CSR is an essential tool for developing strategy by restoring goodwill and gaining competitive advantage. Improving a company's image by practising CSR is positively linked to customer loyalty.
Classic	(Friedman, 1970) (Falck and Heblich, 2007) (Herremans et al, 1993). Profit maximisation, good return on investment, respect only for the law.	A company's responsibility is to make a profit, get a good return on its investment and be a good corporate citizen that obeys the law, no more and no less . Going further deliberately means going beyond the corporate mandate. It means taking what amounts to an ideological stance with someone else's money and possibly engaging in activities with which many stakeholders would not agree.

Conclusion

In conclusion, several researchers suggested more ambitious approaches. M. Porter and M. Kramer, for example, proposed the Shared Value Creation approach, which sees social and environmental challenges as business opportunities and possible sources of innovation.[4] Other authors, such as W. Visser, call for a CSR 2.0 approach that seeks to tackle the root causes of current problems through innovative business models and a profound transformation of corporate practices.

Given the power of multinational companies and their ability to influence public policy, several leading CSR experts have recently called for a broadening of our understanding of CSR to include what they call "corporate political responsibility" (CPR). They argue that companies should communicate more transparently about how they advocate for socially and environmentally beneficial public policies, for example through donations, lobbying and CEO activism. Companies should be assessed on the basis of their political actions and their consistency with their business and CSR activities.

CSR is a subjective concept, perceived in many different ways. In this article, we present the concept of CSR, from its conception to its theoretical foundations, via the contributions of the major currents of research that have examined this theme. For some years now, our societies have been aware of environmental and social risks. All stakeholders are asking themselves whether they need to change their practices, and many institutions are identifying corporate social responsibility as one of the essential responses. We are thus witnessing an attempt to broaden the scope of corporate social responsibility, under the impetus of various players in society (institutions, governments, consumers, environmental associations, citizens, etc.).

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