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## Article

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## Review

# CSR in Management Sciences: Is It “a Road to Nowhere”?

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**Abstract:** Over the years, the idea of corporate social responsibility has attracted the interest both of practitioners and researchers. While a discourse has occurred in the context of the meaning of Corporate Social Responsibility (CSR), there is no extensive analysis of the latest contributions. To address this gap, three objectives have been formulated for the purpose of this paper: to analyse development trends in CSR definitions, to assess the applicability of scientific efforts in the above-mentioned area and to demonstrate future research opportunities and threats based on the state-of-the-art in CSR. An organized literature review and bibliometric methods have been proposed based on 55 articles published in the “*Corporate Social Responsibility and Environmental Management Journal*”, the top ranked periodical with the highest Impact Factor, from its beginnings to January 2021. This research provides a clear overview of the recent CSR trends that are present in the literature, by pinpointing those works that refer to significant characteristics and indicate future trajectories of CSR in a managerial practical context, particularly important for the effectiveness of future CSR-oriented organizational activities. This paper summarises the existing CSR-related knowledge and constitutes the first attempt to investigate the process of the creation and development of the corporate social responsibility concept from its origins to its contemporary multidimensionality.



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**Keywords:** effectiveness; corporate social responsibility; management; organisation; theory

## 1. Introduction

In order to identify the origins of the CSR concept, it is reasonable to first define the etymology of the term “company” which, like many common concepts today, originates from Latin: this is a derivative of two concepts: *cum* and *panis*, and means sharing (breaking) bread; hence, the original idea possessed strictly social connotations as a derivative of direct human relation construct. This is important as it suggests the existence of organisational/corporate responsibility in the semantic area of the communities where they operate. Therefore, it is not possible to separate economic activity from its impact on the society, understood in the context of stakeholders, in relation to whom the organisation is responsible. As a consequence, CSR has always been part of business activity although it was not defined in this manner. For example, more than 5000 years ago, laws were laid down to define possibilities related to logging of forests and preventing degradation. The king of Ancient Mesopotamia, Hammurabi, around 1700 BC, introduced a code that contained penalties for destructive actions in relation to society, including the death penalty. In Africa, there were also actions that fulfilled the criteria of social responsibility, with a function similar to those in the contemporary era: every member of the tribe, after a successful hunt, gave part of the catch to the leader. Farmers in Eastern Nigeria would share crops from the first harvest with the local community, while craftsmen donated their handicrafts free of charge to the rulers (Yam Festival). It is also worth mentioning that doctors were not allowed to demand excessively high sums for medical advice or treatment; as a result, payment for their services was on a level that was acceptable to the community; therefore, it seems reasonable to say that, in Africa, business served the community, while individual aspects were of secondary importance. These circumstances had their impact on the scientific field, and social responsibility has been the subject of

great interest to academics and researchers for over a century now; for practitioners, this has been for nearly four millennia. As early as in the ancient Vedic and Hindu Sutra texts, usury was condemned. More than an institution by itself, it is one of the five pillars of Islam, which included this idea (Muniapan and Satpathy 2013), as well as in the “Theology of Liberation”: the movement created within the Catholic Church by Boff and Sobrino (Chilton and Thompson 2020) based on the “Rerum Novarum” Encyclical (Pope Leo XIII 1891) on capital and labour. The Torah also requires a person to emulate the Creator to be holy, because the Almighty is holy, and to do “the right and the good” (Levine 2000). Yet, in what is particularly significant, the Jewish approach is based on obligation, not freedom of choice (Mitzwah, Tzedakah) (Muniapan and Satpathy 2013), which is also true for the Christian Orthodox church (Diaconia) (Constantelos 2007).

The origins of the idea of a socially responsible enterprise can also be sought in the context of the creation and development of business ethics, which includes the responsibility of the enterprise for the manufacturing process, product, development and entities associated with it (Amor-Esteban et al. 2020). It is worth noting, however, that the problem of mutual relations between business and ethics, which are currently interpreted in the context of social responsibility, was addressed much earlier: philosophical considerations in this area had already begun in ancient times. For thousands of years, philosophers have been attempting to identify and evaluate the motives for undertaking economic activities and getting rich, as well as the issue of wealth, the goals of economic activity and the principles that should guide people in undertaking economic activity. The beginnings of ethical awareness in human economic activity are indicated, above all, by one of the oldest professional codes, the so-called Hippocratic Oath (460–377 BC), as well as by the Hammurabi code of laws from the 18th century BC, which was largely a repetition of the previous codes from the 9th century BC. The influence also of religious ethics, which fundamentally forms people’s attitudes to business (Peake et al. 2015), is not without significance. The aforementioned determinants of the philosophical approaches are reflected in academic activity.

The foundations of the above-mentioned codes justify their significant role in Corporate Social Responsibility principles in today’s academia and economy, where many demands have arisen concerning the activity of enterprises in the area of social and environmental undertakings (Dentchev and Thomas 2009), as well as the operations of organisations themselves (Tolmie et al. 2019). As a result, the level of multidimensional approaches in terms of what CSR is or is not has increased (Dahlsrud 2008; Real de Oliveira et al. 2013; Peake et al. 2015).

The problem of a precise definition and conceptualization is not new and all social science endeavors focus on this aspect (Podsakoff and MacKenzie 2016). Work is not feasible without the use of properly defined concepts. It is not possible even to proceed to a specific topic without applying labels. Definitions and concepts are essential parts of every argument in order to address the primary question of management science: what is the subject of discussion (Gerring 2012)? As a consequence, over time, social scientists have acknowledged the importance of precise conceptual definitions, while discussions concerning the importance of providing such definitions can be traced back to Mill (1882). The scientific interest in this topic has continued since then (Gerring 2012; Podsakoff et al. 2013). Yet, it is also clear that the problem of inadequate definitions still constitutes a problem for academics in the area of organizational, behavioral and social sciences. For example, Locke (2003, p. 415) claims that “a major factor retarding progress in our field—and almost in every intellectual field today—has been the use of sloppy, careless or subjective definitions”. It is possible to find similar strictures in the studies by Le et al. (2010), Tay and Drasgow (2012) and, finally, Podsakoff et al. (2013), as well as many more. Moreover, several researchers have observed that this problem has become more acute. Molloy and Ployhart (2012) identified that only ca. 14% of 93 studies conducted in the period between 2006 and 2009, and devised to test the resource-based theory (RBT) of the company according to which organizations that can acquire and retain strategic

resources (a resource is strategic to the extent that it is rare, valuable, non-substitutable and difficult to imitate), gain important competitive advantages over organizations that do not do so, fulfilled the necessary conditions to be taken into consideration as an intangible asset, and that only 46% of papers covered conceptual definitions present in the RBT literature. Attempts were made to differentiate the core construct from the related ones. This situation was confirmed by Suddaby (2010, p. 346), who proved that one of the most prevalent reasons for reviewers rejecting manuscripts at AMR was that they found that the submissions lacked “construct clarity”. Two years later, Locke (2012, p. 146) pictured a more pessimistic approach, concluding: “As someone who has been reviewing journal articles for more than 30 years, I estimate that about 90% of the submissions I get suffer from problems of conceptual clarity”.

Taking that into consideration, the objective of this article is to indicate whether there are any precise conceptual definitions of CSR, fundamental for scientific progress, and that provide substantial measures that can be applied by practitioners and academics. The aim is to identify future opportunities and threats for the world of science in terms of CSR research. This task is complex; however, this is extremely crucial as, to the best of my knowledge, in the academic literature, there is no single paper that would address all of the above mentioned issues, even though this problem is both persisting and omnipresent (Osagie et al. 2016).

Considering this complex assessment of the contemporary CSR literature, this review aims to determine the knowledge gaps related to the application of a theoretical perspective, to research directions and to the content of CSR-based studies. The author underlines, contrary to the previously published papers which outline a common belief that CSR is a crucial determinant of an organizational competitive advantage, that the aim of the CSR conception is distraction. Finally, the cited gaps, identified as a consequence of the analysis of the contemporary CSR literature, provide foundations for a discussion of significant ideas for future research. Subsequently, three research questions (RQs) are discussed in this paper:

- (RQ1) Is there a common CSR definition among the academics/authors publishing in the *Corporate Social Responsibility and Environmental Management Journal*?
- (RQ2) What are the trends in CSR definitions presented in the articles published in this journal?
- (RQ3) What are the opportunities and threats for future CSR-related papers?

The *Corporate Social Responsibility and Environmental Management Journal* is the only one devoted to CSR. Previous research by Janowski (2021) indicated that CSR definition as a “search for excellence” lacks scientific precision and clarity, and follows a path to chaos in other economic and management oriented journals. Ergo, the *Corporate Social Responsibility and Environmental Management Journal* was the last scientific source of selection. Its reliability is confirmed with its Impact Factor ranking and, as such, this allows the least distorted results.

The structure of the article is described as follows. The subsequent section presents the methodological approach implemented when establishing a systematic literature review, which is then followed by an analysis of the aggregated data (in order to answer RQ1 and RQ2). Then, the research gaps are identified. After that, a critical discourse is carried out, aiming at addressing the results and providing CSR-based suggestions for future scientific research (RQ3). Finally, the last part offers conclusions.

## 2. Methodology

According to Small (1977), systematic literature reviews (SLRs), just like bibliometrics, are extremely relevant to a researcher who intends to investigate a specific intellectual field and develop research questions in order to provide an increased transfer of knowledge (see Herrera-Franco et al. 2020, p. 397). Denyer and Tranfield (2009) also suggest that SLR includes a definitive algorithm which allows selection and evaluation of the literature considered by using a transparent and reproducible process that facilitates exploration of a

specific area of knowledge (Macpherson and Jones 2010). The bibliometric approach imposes a similar rigorous and formal process, which ensures the highest level of information quality “ready to use” (Pritchard 1969; Keatley-Herring et al. 2016). These approaches offer numerous advantages with regards to traditional unstructured reviews. Furthermore, they introduce a background from which to objectively determine, choose and assess articles and, subsequently, develop a synthesis in order to illustrate the depth of knowledge in a particular area, with the intention of minimizing bias errors and improving the quality of the review process, as well as verifying its effectiveness through recreating the same steps and synthesizing the literature related to this specific area of knowledge. Lastly, SLR is understood as a multifaceted and adjustable approach, adopted in recent studies, and published in highly renowned scientific journals, according to Danese et al. (2018). Apart from this, in order to meet the criteria of the “fit for purpose” protocol (Macpherson and Jones 2010, p. 110), bibliometric measures were also undertaken (Pritchard 1969; Herrera-Franco et al. 2020). The process covered four stages described below and summarized in Table 1.

**Table 1.** Method developed in this study.

Stages	Description
Stage I: establishing research criteria	Establishing research objectives: offering a complete state-of-the-art in CSR research, classifying issues related to CSR definition literature in the context of the state of research
Stage II: search objectives and selection of works	Bibliographic data source: Business Source Ultimate, Academic Search Ultimate Inclusion criteria: Year: January 2002—January 2021 Work type: Academics and business, management-oriented, peer-reviewed articles, full text available only; published in <i>Corporate Social Responsibility and Environmental Management Journal</i> Language: English Search topic: <i>Corporate Social Responsibility and Environmental Management Journal</i> : SO, management entitled: TI, administration of general economic programs: NAICS Exclusion criteria: Year 2021, from February, other NAICS's Dataset selection: n = (55)
Stage III: software and data extraction	CSR definition constructing trend; Future opportunities and threats
Stage IV: trend analysis and results	Statistica 10.0: Statistical Analysis (works by year, time trends, journals, regression); Microsoft Excel: Visualization (graphs)

Source: author's own research based on Herrera-Franco et al. (2020).

### 2.1. Stage I: Definition of Research Field Criteria

The first step consisted in defining the object, as well as the limitations of the review, in consideration of the RQs (Buchanan and Denyer 2013). This job was exceptionally difficult in terms of CSR definitions, as this is an extensive field and, throughout the years, numerous uncertainties and issues have emerged regarding the accuracy of this concept. Due to this, a semantic confusion appeared, resulting from the existence of diverse and mixed terms and definitions. For this reason, it was decided to take into account those papers that use management-oriented CSR definitions containing, among other things, identification and implementation. The purpose of such an approach was to pinpoint peer-reviewed articles in the top journals with the highest IF, those devoted to CSR: the only one that met the established criteria was *Corporate Social Responsibility and Environmental Management* (IF 2021 = 8.741]: 37/152 (Business), 19/123 (Environmental Studies), 44/226 (Management)). Although this approach restricted the criteria mentioned above, it appears reasonable to state that these criteria might prove useful in presenting the most comprehensive overview of CSR from the academic perspective.

## 2.2. Stage II: Search and Selection of Studies

The establishment of sources or a database must be reliable for both SLR and bibliometric methods. Thus, a decision has been made to perform a study using the Business Source Ultimate (a) and the Academic Search Ultimate (b) for their highest-quality standards of adequacy and information required, as well as a broad spectrum of coverage.

The information used in the research conducted was collected from papers published from January 2002 to January 2021. The initial numbers of the descriptors of Corporate Social Responsibility and Environmental Management in section SO (source) was 1855. Only studies in English were examined, as it is the most universally used language in scientific publications (Cisneros et al. 2018, p. 117). The second step consisted in selecting those papers that included the term “management” in their titles (section TI: results 192). Then, articles classified as “administration of general economic programs” (NAICS: 55) were selected. The Author’s intension was to exclude extreme and biased approaches (strictly positive or negative) to CSR (Bunkar and Bhatt 2020). In the end, 55 papers met these criteria.

## 2.3. Stage III: Software and Data Extraction

The data collected was examined and validated based on its essence as well as on its contribution to the purpose of the research. Once selected, the aforementioned data were coded (using binary method) and transferred to a format compatible with Statistica 10.0 software, in order to perform a statistical analysis. The next step was to transfer the data to Excel to present it in a visual form.

## 2.4. Stage IV: Trend Analysis and Results

The data analysis covered three dimensions, in line with the RQs: the first focused on finding if there is a common definition of CSR among scholars—contributors to the *Corporate Social Responsibility and Environmental Management Journal*. The second dimension was related to the question as to what trends are presented in articles published in the abovementioned journal in the context of CSR definitions. The last demonstrates future opportunities and threats with reference to CSR development. The entire process was conducted with the intention of achieving a top level of reliability and accuracy (Buchanan and Denyer 2013; Danese et al. 2018; Herrera-Franco et al. 2020).

## 3. Results

This section addresses RQs. It serves as a theoretical framework with the purpose of organizing contemporary CSR research problems based on selected literature. To achieve this goal, as presented in the Methodology Section, sections related to specific issues were determined. The first aimed at testing whether there is any common CSR definition among academics—participants in the *Corporate Social Responsibility and Environmental Management Journal* (RQ1). The second covered a verification of what, in the context of CSR definitions, trends are presented in the articles published in the abovementioned Journal (RQ2). Finally, are there opportunities and threats for future CSR related studies (RQ3)?

The number of CSR-related and management-oriented articles is characterized, with a positively increasing tendency in the timeline (Figure 1).

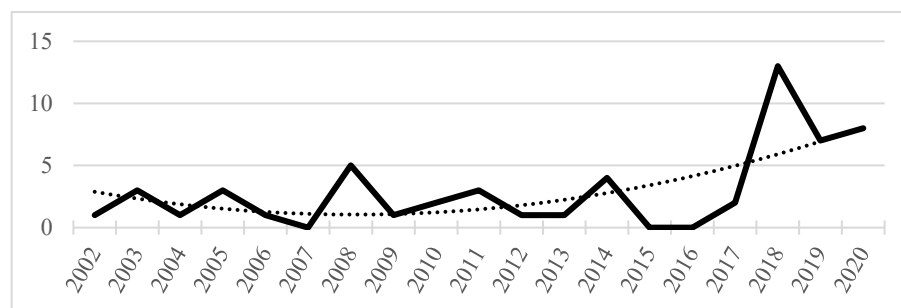
Based on research results, in the following years the number of CSR related papers will increase by 12.25% on average per year.

CSR has become the subject of scientific interest, particularly since 2010, and this is growing by 0.96% annually.

The content analysis of the selected articles indicates five main dimensions of corporate social responsibility that define the following:

- perceived irrelevance in this field (the authors do not consider it important to address) [1] (Table 2 and Figure 2),
- attempts to create one’s own construct [2] (Table 2),
- implementing other authors’ approaches [3] (Table 2 and Figure 3),

- perceived as a set of postulates (CSR should be, consists of, etc.) [4] (Table 2 and Figure 4),
- use of normative dimensions [5] (Table 2 and Figure 5).



$$\text{Regression equation: } y = 0.0495x^2 - 0.73x + 3.5377; R^2 = 0.4045$$

y—number of papers, x—year

**Figure 1.** The number of CSR-related, management-oriented articles—timeline. Source: author's own research.

**Table 2.** Five dimensions defining CSR.

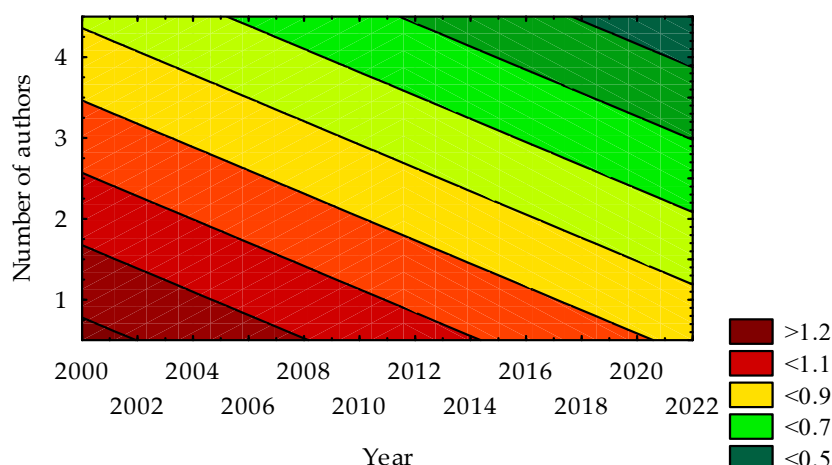
Year	1	2	3	4	5
2002	1	-	-	1	-
2003	3	-	-	-	1
2004	1	-	-	-	-
2005	3	-	-	-	1
2006	1	-	-	-	-
2007	-	-	-	-	-
2008	5	-	-	-	-
2009	1	-	-	-	-
2010	1	-	1	-	-
2011	3	-	-	-	-
2012	1	-	-	-	-
2013	1	-	-	-	-
2014	4	-	1	2	-
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	1	-	-	1	-
2018	11	-	5	1	1
2019	4	-	5	-	-
2020	5	1	2	1	-
Amount	46	1	14	6	3
[%]	82.1	1.8	25.0	10.7	5.4

Source: own research based on Janowski (2021): the dimensions were established with the Delphi method during the brainstorming session of scholars from Bydgoszcz University of Technology, Koszalin Technological University and AGH University of Science and Technology in Krakow.

The analysis of the data in the table above indicates an irregular distribution of different approaches in reviewed articles, which highlights the complexity of the research problem highlighted in RQ2. To address this complexity, a multiple regression analysis

was implemented. The aim was to evaluate the impact variables  $x$  and  $y$  on  $z$ , under the rule of *ceteris paribus*. The [2] parameter was excluded, as only one author attempted to construct their own CSR definition in the papers reviewed. As a consequence, it is a statistical impossibility to establish the model of regression (the required minimum number of elements is three).

According to the research results, in 82.1% of the articles reviewed, the authors do not consider a definition of CSR necessary to reach the aim of their paper (Figure 2).

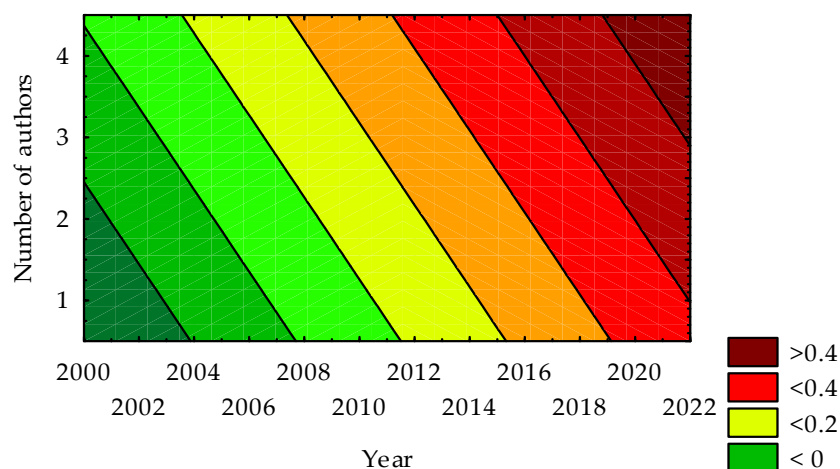


$z = 33.486 - 0.0161x - 0.1118y$ ; where:  $x$ —year of publication,  
 $y$ —number of authors,  $z$ —irrelevance of CSR defining

**Figure 2.** Regression analysis—irrelevance of CSR defining [1]—timeline. Source: author's own research.

Based on research results, 82.1% of authors perceive that CSR is irrelevant. Yet this tendency is correlated negatively with the year of publication and the number of authors.

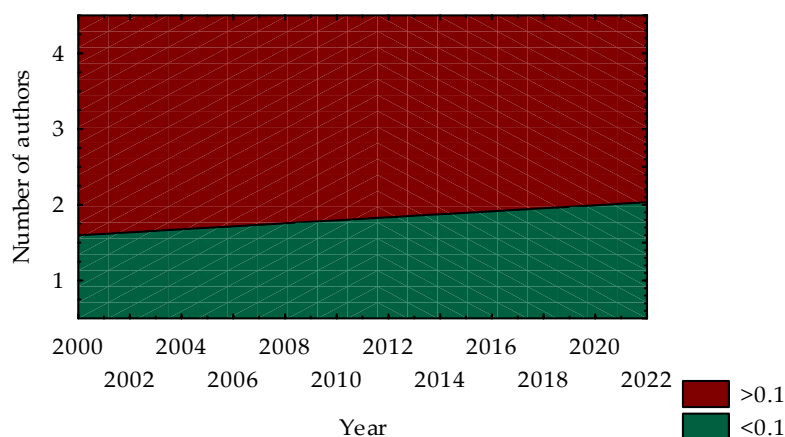
In the future, according to the regression equation, this present most common tendency will lose its dominant position to other approaches [3–5]. As regards the research conducted, in 25% of the articles reviewed the authors implement CSR definitions retrieved from previously published studies (Figure 3).



$z = -52.6608 + 0.0262x + 0.0521y$ ; where:  $x$ —year of publication,  
 $y$ —number of authors,  $z$ —other authors' approach

**Figure 3.** Regression analysis—other authors' approaches [3]—timeline. Source: author's own research.

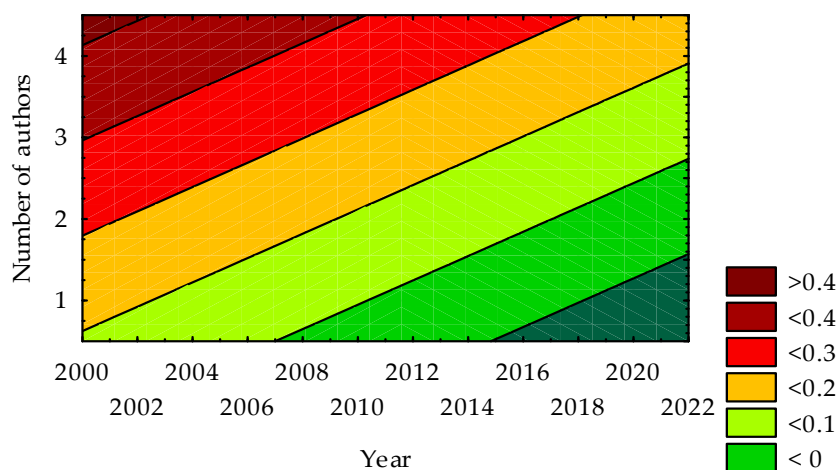
According to the regression equation, the number of predecessors of a CSR definition and of published authors will increase in future publications on the subject. Further, in 2021, 10.7% of scholars in the selected papers perceive CSR as a set of postulates (Figure 4).



$z = 1.0471 - 0.0005x + 0.0249y$ ; where:  $x$ —year of publication,  
 $y$ —number of authors,  $z$ —csr perceived as a set of postulates

**Figure 4.** Regression analysis: set of postulates [4]: timeline. Source: author's own research.

Based on the research results, this tendency is dominant in merely 5.4% of articles, but this is ambiguous and independent on the publication year. What is particularly significant is the growth, which is in line with the number of authors overtime. As opposed to the foregoing, a reverse trend is observed in the context of a normative approach to CSR (Figure 5).



$z = 25.5643 - 0.0128x + 0.0855y$ ; where:  $x$ —year of publication,  
 $y$ —number of authors,  $z$ —csr perceived as a normative approach

**Figure 5.** Regression analysis: normative approach [5]—timeline. Source: author's own research.

The regression results indicate that this approach will be characterized by declining scientific interest in the future.

#### 4. Discussion

When concentrating on Q1, it is impossible to indicate a commonly acknowledged and incontrovertible definition of corporate social responsibility, based solely on the results from this research concerning the CSR-related literature. Hence, the answer to RQ1 is negative. In the context of RQ2, it seems to be legitimate to make use of the well-recognized

entropy law (Sakamoto and Tanimura 2021), which proves that each system is limited by two extreme points: total order or chaos, and follows one of them. Referring to the research results (Figures 1–5 and Table 2), the CSR defining trend is currently at an impasse and on a trajectory to total chaos, which is observed in the work of all the authors. Despite the fact that CSR has been the subject of both scientific and organizational discourse for a long time, both parties involved contribute to deepening confusion as to how to explain this concept. Van Marrewijk (2003) claims that the problem is an excess of definitions, which presents particular concerns in relation to different approaches used for an analysis of the above mentioned phenomenon. As reported by Sheehy and Farneti (2021), more than four distinct approaches can be distinguished in the context of CSR defining: businesses, academics, political parties and, finally, government. Consequently, this assortment of definitions represents the cornucopia of management and economic concepts, as well as political agendas, involved in CSR perception as:

- mandatory (represented by 10.7% of scholars in the study) (Table 2 and Figure 3): this idea has risen as a derivative of “new” CSR definitions and conceptualizations, proposed, e.g., by Sheehy (2015, p. 639), who perceived CSR as “a socio-political movement, which generates private self-regulatory initiatives, incorporating public and private international law norms, seeking to ameliorate and mitigate the social harms and to promote public good by industrial organizations” (CSR as a construct of legal regulations and not merely a managerial tool or an activity focusing on avoiding companies’ societal harms); or Brammer, who claims that “rather than seeing CSR purely as a realm of voluntary action, institutional theory suggests seeking to place CSR explicitly within a wider field of economic governance, characterized by different modes, including the market, state regulation and beyond” (Brammer et al. 2012, p. 7). According to Cominetti and Seele (2016), CSR guidelines are currently most commonly related to various levels of enforceability. While several are perceived to be a part of hard law, others are entirely voluntary. Hard law schemes imply legal obligation. Relative to this, soft law provisions are unenforceable; they somehow constitute a type of self-regulation and include voluntary actions, often adopted by companies themselves. Yet, there are various stages of regulation that imply multiple levels of responsibilities and sanctions in between soft and hard approaches (for example, soft law provisions provide voluntary guidelines, which are represented by a low level of ratification, resulting in minor sanctions or an absence thereof in case of non-compliance) (Gatti et al. 2018). However, the above mentioned foundations (particularly by Sheehy) are inconsistent with the origins of CSR and are targeted at avoiding law suits (Sheehy 2017; Janowski 2021). Yet this is one of few attempts to organize the field of CSR defining, in contrast to the “hard” mandatory explanation described by Bowen (1953, p. 6), who claimed that CSR is “the obligation of businessmen to pursue those policies, to make those decisions or to follow those lines of action which are desirable in terms of objectives and values of our society”. However, the author failed to specify who shall be that demiurge which knows what is best for society, which would be particularly useful, as corporations are most often managed by boards of directors (Reich 1998). Therefore, he constructed the foundations of the “CSR Augean stable” in 2021;
- voluntary, originally proclaimed by Carnegie (2017), represented by (1) 82.1%, (2) 1.8%, (3) 25% of scholars, respectively, in the study (Table 2, Figures 2 and 3), developed in Carroll and Shabana (2010)’s groundlaying article, where the author identified voluntaristic responsibility as one of the four dimensions of CSR. Furthermore, considering McWilliams and Siegel, Carroll’s definition of CSR was followed by the concept that CSR goes “beyond compliance” and activities not recommended by regulations (e.g., CSR is “beyond that, which is required by law” (McWilliams and Siegel 2001, p. 117). The aforementioned quote is also reflected in the analysis by Dahlsrud (2008), where the voluntary dimension is considered more important than the environmental score, putting emphasis on the voluntary nature of CSR. Of 37 definitions analyzed

by, 21 include a voluntary dimension, and no definition includes any mandatory aspects. Furthermore, [Dentchev et al. \(2015\)](#) claim that the principle of voluntarism is precedent in CSR literature and it determines responsible and reasonable business activities as discretionary and going beyond law regulations, thus decreasing the government's role to an absolute minimum, if any, in the CSR discourse. As a result, in 2021, researchers are facing an absolute and undisturbed freedom in the formulation as to which elements constitute a definition of corporate social responsibility ([Bowen 1953](#)). Dahlsrud, mentioned previously, distinguished 37 definitions of CSR, while [Carroll and Shabana \(2010\)](#) state that this number may also be undervalued. This statement, confirmed in the research conducted (Table 2, Figures 3 and 4), is in line with the general trend in contemporary studies of considering CSR as a concept that is context-specific and socially constructed ([Okoye 2009](#); [Hanlon and Fleming 2009](#)). Furthermore, whilst there is a general consensus among scholars in distinguishing economic, environmental, social, stakeholder and voluntary dimensions as the ground-work of CSR ([Agunis and Glavas 2012](#); [Amor-Esteban et al. 2020](#)), divergency appears in the context of defining CSR as a “socially constructed” approach ([Campbell 2019](#)). Due to this, it is impossible to create an objective and holistic definition of CSR, as this depends on context-specific components and the relations of a specific organization with its stakeholders ([Salem et al. 2017](#)). This intricacy is obviously contradictory to the “universal” definition of CSR ([Dahlsrud 2008](#); [Carroll and Shabana 2010](#)). Within this framework, [Okoye \(2009\)](#) states that CSR is an “essentially contested concept” due to the multifaceted and conflicting perspectives and issues and, thus, there is no need for a common, standard definition. Still, this declaration causes definitional dispersion in the reviewed voluntary-based literature. This suggests the need to measure the CSR strategy in opposition to a point of reference, limited to the specific organization and the relationships it has with its stakeholders, rather than comparing it to a common and uncontestable definition ([Hanlon and Fleming 2009](#); [Shea and Hawn 2019](#)). Such deliberation has impaired academic growth for the past 50 years and, as reported by research results, such progression will escalate in proportion to the number of future papers, which is gradually being debated in management journals, along with the most prestigious ones, e.g., *Academy of Management Journal* ([Shea and Hawn 2019](#)), *Journal of Business Ethics* ([Simpson et al. 2020](#)) or even *Corporate Social Responsibility and Environmental Management*, under review ([Fernández-Gago et al. 2020](#)) and confirmed in the research results (Figures 2–4). This proves that the scientific world is not “searching for excellence” right now. In this setting, the paramount point in order to conceptualize the sense of CSR is the framework in which scientific discourse is established. Furthermore, organizational activities driving the business, the ideological matrix, as well as corporate formulation derived from economic rationality imminently turn the majority of responsibility measures (e.g., stakeholder dialogue, societal philanthropy, environmental protection, sustainability) into a travesty ([Agunis and Glavas 2012](#));

- integrative (partly regulated), implemented by 5.4% of authors in the study (Table 2 and Figure 5)—a representation of a CSR standard, found in this group, is the United Nations (UN) Global Compact. Organizations can willingly incorporate the UN Global Compact's universal principles (concentrating on human rights, labor, anti-corruption and the environment); however, they are not forced to do so. Yet, the members are obliged to annually report their progress and, in the event of any non-compliance, there is the possibility of exclusion. Within the EU, the evolution of the CSR discourse began in 2001, when the European Commission designed its [CSR \(2001\)](#), which depicts CSR as a “concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis.” This definition, being one of the most often cited in the CSR literature (e.g., [Dahlsrud 2008](#)), clearly accepts the idea that social responsibility means taking measures that are beyond legal obligations, in order to meet societal and stakehold-

ers' needs (Cominetti and Seele 2016). Therefore, for nearly a decade, the European Commission has emphasized and endorsed the voluntary dimension of CSR, encouraging a strategic methodology in dealing with CSR issues. Nevertheless, in 2011, the Commission (COM 2001) began to contemplate a new interpretation of CSR, also taking into consideration mandatory aspects. In 2011, in the Renewed EU Strategy for Corporate Social Responsibility, established by the European Commission, there is a recognition of the need "to acknowledge the role that complementary regulation plays in creating an environment more conducive to enterprises voluntarily meeting their social responsibility" (European Commission 2011, p. 5), although its crucial role is emphasized when it comes to public authorities facilitating CSR "through a smart mix of voluntary policy measures and, where necessary, complementary regulation" (European Commission 2011, p. 7). As a result, even though the Commission continuously considers CSR mainly as a voluntary corporate engagement, it additionally acknowledges the fundamental role of political authorities in supporting and verifying such undertaking (Aßländer et al. 2016), for instance, by retaining the right to legal intervention, in the event that corporate actions in the field of CSR turn out to be inadequate (Gatti et al. 2018). This approach, supported with integrative CSR theories, particularly institutional, originating from organizational and neo-institutional framework, has been further improved and visualized, dependent on the context, in the configuration of different patterns of CSR: "the content of business responsibility is limited to the space and time of each situation, depending on the values of society at that moment" (Garriga and Melé 2004, pp. 57–58). Henceforth, these theories do not presume a completely voluntary approach to CSR; instead, they identify the impact of a particular social system (certain values, norms etc.) in defining CSR. Subsequently, institutional theorists have debated a set of mandatory and voluntary aspects involved in the development of CSR, as well as the dynamic nature of its execution, in order to break down the assortment of CSR dimensions and examples which cannot be explained using a CSR definition, and which assumes either a completely voluntary or mandatory approach (Waagstein 2011).

In spite of the aforementioned complexity, the fundamental corporate social responsibility concept is still available for examination in future [RQ3]. The fundamental recommendation, based on research results, is expected to establish a general, commonly accepted and unambiguous CSR definition, which, according to Hensel (2019), will determine the correct path in future scientific CSR research and that will implement a synergy effect of academic efforts.

## 5. Conclusions

This study is a combination of SLR and bibliometrics methods used in CSR-related management literature, mainly focusing on the *Corporate Social Responsibility and Environmental Management Journal*, which is the highest ranked journal devoted to CSR. The subject of the analysis was the content of 55 management-oriented articles, published in the above mentioned journal from its beginnings to January, in the context of CSR definitions, which constitutes, to the author's best knowledge, the first attempt to investigate the creation of the corporate social responsibility concept and its development from its origins to 2021.

First of all, this research presents a coherent picture of contemporary trends in CSR literature by classifying studies related to fundamental characteristics, such as research context, author/team characteristics/nationality, as well as the content of CSR definitions and approaches. Such an investigation identified the leading trends and gaps in the discipline in question, e.g., a lack of a universal CSR definition and unlimited freedom in the construction of the CSR concept, regardless of scientific rigor. It was also noted that, in the CSR-related management literature under review, the term "corporate social responsibility" is understood in five dimensions: irrelevance to this field (the authors do not consider it important to address) (1), one's own construct to create (2), predecessors' definition implementations (3), a set of postulates (CSR should be, consists of, etc.) (4) and

normative regulation (5). Regarding the content of contemporary CSR research, the analysis performed distinguished three major trends in corporate social responsibility approaches: mandatory (where CSR is treated as an organizational/business obligation to widely understood society), voluntary (as described by the concept of Carnegie in 1889) and integrative (a bridge between the other two). In the context of mandatory CSR, taking the perspective of its greatest protagonists, Bowen and Friedman, the definition is biased towards an “accountant” dimension and, as such, CSR activity can be perceived as another tax to pay. Hence, every organization/corporation which generates profits automatically becomes a socially responsible one (Epstein 2020), regardless of its intentions, which is particularly bizarre. In contrast to the aforementioned determinants, voluntary-oriented CSR authors implement absolute and undisturbed freedom in the formulation of what constitutes the elements and definitions of corporate social responsibility. As a consequence, a scientific and organizational dispersion has occurred in the corporate social responsibility domain, which leads to a general agreement that the definition of CSR is diverse and incoherent, with particularly contrasting dynamic issues and research context. Due to this, neither the scientific nor organizational efforts toward clarifying the field in terms of a precise and commonly accepted CSR definition would be effective (Dahlsrud 2008; Real de Oliveira et al. 2013). Finally, an integrative bridge, as proposed, among others, by Gatti et al. (2018), was identified as the best combination of mandatory and voluntary approaches. In that context, a doubt arises as to whether it is scientifically legitimate to “span a bridge over the stormy river, placed on unstable pillars”. Fortunately (or not), two physicists, Boltzmann and Neumann, discovered the Entropy Law (Sakamoto and Tanimura 2021), which proved that each system is limited by two extreme points: total order or chaos, balancing between those two. Referring to the review results (Table 2), 83.9% of academics aim at chaos, 10.7% at order and only 5.4% are believers in an “integrative bridge”. Taking that into consideration, a combined SLR and bibliometrics analysis was conducted, which proved to be extremely significant in order to direct future research attempts intended to design a coherent body of knowledge.

Another significant addition to the CSR development, presented in this paper, is that it provides a revised overview of the use of corporate social responsibility in management-oriented *Corporate Social Responsibility and Environmental Management Journal* papers. This contribution is particularly noteworthy for the future effectiveness of corporate social responsibility-oriented research.

The third contribution provided in this article is a thorough analysis of CSR origins, which may constitute a foundation for a reconstruction of its contemporary understanding, reflected in the management literature. The considerable need for an interpretation and consolidation of the CSR concept, both in the academic and organizational spheres, to continue further Corporate Social Responsibility development is confirmed and, at a practical level, new individuals are entering the stage. In consequence, this discussion is no longer merely a managerial debate, focused on corporate benefits and costs related to CSR.

Ultimately, the advantages and limitations of this study need to be emphasized. Considering the advantages, a direct and scrupulous approach was adopted during the literature review. A careful selection of studies was made, with particular attention to those that are management-oriented and closely related to corporate social responsibility, published in a top-ranked CSR-oriented journal (with the highest IF). Regarding the limitations, as the review is focused on theoretical aspects, only one database was taken into consideration, i.e., the Academic Search Ultimate, and the articles had to follow strict quality and content criteria. As a result, numerous papers had to be excluded. Furthermore, the author’s suggestions for future research have been identified based on a literature review. The author also believes that this approach has the potential of limiting creativity and innovation within the CSR field; and yet it could form a solid foundation for future research streams to enhance CSR literature and to provide assistance to CSR management directors.

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