

# Corporate Social Responsibility and Corporate Sustainability

## Separate Pasts, Common Futures

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This article reviews the different definitions of corporate social responsibility (CSR) and corporate sustainability (CS) used over time to reveal points of difference and congruence between the two terms. Management literature uses both CSR and CS to refer to social and environmental management issues, but there is no clear distinction between the two terms. First, the author quantifies the articles published about CSR and CS in both general management and specialized journals. Second, the author summarizes the different CSR- and CS-related definitions to identify the definitional differences between CSR and CS. Finally, the author identifies opportunities to reshape a rapidly changing field by enhancing collaboration among scholars devoted to studying CSR and CS issues.

**Keywords:** *corporate social responsibility; social performance; sustainability; sustainable development; environmental management*

Almost all business decisions involve social and environmental issues. Decisions about how much to pay executives, what technologies to install in a new manufacturing facility, and how and when to retire old plants all affect the firm's stakeholders and the natural environment. In fact, most organizations now discuss the wide-ranging impacts of social and environmental issues on their Web sites and in their annual reports. Esrock and Leichty (1998) found that of the 90% of *Fortune* 500 firms that had a Web site in 1998, 82% reported on social responsibility. In 2002, a global survey of senior managers and board directors reported that corporate social responsibility (CSR) had emerged as a significant business issue on many boardroom agendas and was likely to become increasingly important over the next years (Ernst & Young, 2002). In 2005, KPMG found that 52% of the 250 firms in the International Survey on Corporate Responsibility Reporting published a social responsibility report in addition to their annual report. Furthermore, the Beyond Grey Pinstripes study found that 25% of coursework offered by ranked business schools addressed some aspects of social and environmental responsibility (Aspen Institute, 2005). Finally, the balance of evidence favors the view that social and environmental responsibility is a core business issue (Orlitzky, Schmidt, & Rynes, 2003; Walsh, Weber, & Margolis, 2003). Few organizational topics are as wide reaching as those that relate to society and the environment.

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In spite of the pervasiveness of social and environmental issues, some managers may remain confused about the meaning of social responsibility or sustainability. Definitions and key constructs for CSR and corporate sustainability (CS) have proliferated during the past decade, and this only adds to managers' uncertainty (Bansal, 2005; Carroll, 1999). Ambiguous definitions and constructs may prevent managers from identifying CSR and CS goals for their companies.

The challenge is even greater for researchers. For researchers in the fields of CSR and CS to produce reproducible results, it is important that well-defined, clearly bounded, and commonly agreed on constructs exist. Historically, social issues research has been grounded in CSR and environmental issues research in environmental management (EM). However, in recent years CS—which includes social *and* environmental issues—has entered the discourse, further blurring research boundaries. Although CS and CSR have evolved from different histories, they are pushing toward a common future. They both share the same vision, which intends to balance economic responsibilities with social and environmental ones.

In this study, I conduct a literature review to identify the main CSR and CS-related definitions and construct measurements that management scholars have presented to the general management audience. The objective of this review is to identify the boundaries, differences, and similarities across CSR and CS research in an attempt to cross-fertilize our research agendas. In the last part of this article, I outline some recommendations aimed to optimize both CSR and CS research agendas and encourage further collaboration between disciplines.

## **Literature Review Approach**

To review CSR and CS-related definitions published in the main general management journals, I adopted a literature search approach used by Bansal and Gao (2006) in their *Organization & Environment* review article: They located articles in the organizations and environment field by searching for keywords among the “top” academic journals. In the fields of general management, these journals include *Academy of Management Journal*, *Academy of Management Review*, *Administrative Science Quarterly*, *Organization Science*, *Journal of Management*, *Management Science*, *Journal of International Business Studies*, *Journal of Management Studies*, *Organization Studies*, and *British Journal of Management*. All of these journals are included in Bansal and Gao's list, which was predominantly based on Cohen's (2006) list of highest-quality journals. I also included four organizational behavior journals in the analysis, *Journal of Applied Psychology*, *Personnel Psychology*, *Organizational Behavior and Human Decision Processes*, and *Journal of Organizational Behavior*, and one strategy journal, *Strategic Management Journal*.

In addition, I searched for CSR- and CS-related articles in four journals devoted to the social issues of management, *Journal of Business Ethics*, *Business and Society Review*, *Business Ethics Quarterly*, and *Business & Society*, and two focused on sustainability and EM issues, *Organization & Environment* and *Business Strategy and the Environment*.

I searched all of these journals electronically for the following keywords: *social responsibility*, *corporate social performance (CSP)*, *sustainability*, *sustainable development*, *environmental management*, and *ecological*.<sup>1</sup> The reason to include the latter two keywords was to guarantee the identification of all relevant articles based on the environmental dimension of sustainability. I limited the search to titles and abstracts published from 1970 to 2005. In

**Table 1**  
**Count of Corporate Social Responsibility and Sustainability Articles in Management Journals**

Specialized CSR, Sustainability, or Environmental Management Journals	Decade	Keywords							Total
		CSR	CSP	Sustainable Development	Sustainability	Environmental Management	Ecological		
<i>Academy of Management Journal</i>	1970 to 1989	13	1	0	0	0	0	0	14
	1990 to 2005	0	5	0	0	2	0	2	11
<i>Academy of Management Review</i>	1970 to 1989	13	0	0	0	0	0	0	13
	1990 to 2005	3	1	2	1	0	3	0	10
<i>Administrative Science Quarterly</i>	1970 to 1989	0	0	0	0	0	0	0	0
	1990 to 2005	1	0	0	0	0	1	0	2
<i>Organization Science</i>	1970 to 1989	0	0	0	0	0	0	0	0
	1990 to 2005	0	0	0	0	0	0	0	0
<i>Journal of Management</i>	1970 to 1989	2	0	0	0	0	0	0	2
	1990 to 2005	2	2	0	0	0	0	0	4
<i>Management Science</i>	1970 to 1989	0	0	0	0	1	0	0	1
	1990 to 2005	0	0	0	0	1	0	0	1
<i>Journal of International Business Studies</i>	1970 to 1989	0	0	0	0	0	0	0	0
	1990 to 2005	1	0	0	0	1	0	0	2
<i>British Journal of Management</i>	1970 to 1989	0	0	0	0	0	0	0	0
	1990 to 2005	1	0	0	0	1	0	0	2
<i>Organization Studies</i>	1970 to 1989	0	0	0	0	0	0	0	0
	1990 to 2005	2	1	1	1	1	1	1	7
<i>Journal of Management Studies</i>	1970 to 1989	2	0	0	0	0	0	0	2
	1990 to 2005	2	0	0	1	5	2	2	10
<i>Strategic Management Journal</i>	1970 to 1989	0	0	0	0	0	0	0	0
	1990 to 2005	1	1	2	1	0	3	0	8
<i>Personnel Psychology</i> <sup>a</sup>	1970 to 1989	2	0	0	0	0	0	0	2
	1990 to 2005	0	0	0	0	0	0	0	0
<b>Total</b>		<b>45</b>	<b>11</b>	<b>5</b>	<b>6</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>91</b>

(continued)

Table 1 (continued)

Specialized CSR, Sustainability, or Environmental Management Journals	Decade	Keywords							Total
		CSR	CSP	Sustainable Development	Sustainability	Environmental Management	Ecological		
<i>Journal of Business Ethics</i>	1970 to 1989	24	1	0	0	0	1	1	26
	1990 to 2005	129	21	9	23	8	11	11	201
<i>Business &amp; Society</i>	1970 to 1989	— <sup>b</sup>	—	—	—	—	—	—	—
	1990 to 2005	23	23	0	0	3	0	0	49
<i>Business Ethics Quarterly</i>	1970 to 1989	— <sup>b</sup>	—	—	—	—	—	—	—
	1990 to 2005	32	4	1	1	3	2	2	43
<i>Business and Society Review</i>	1970 to 1989	87	15	0	0	3	4	4	109
	1990 to 2005	50	7	2	3	5	2	2	69
<i>Business Strategy and Environment</i>	1970 to 1989	— <sup>b</sup>	—	—	—	—	—	—	—
	1990 to 2005	11	1	19	39	99	19	19	188
<i>Organization &amp; Environment</i>	1970 to 1989	— <sup>b</sup>	—	—	—	—	—	—	—
	1990 to 2005	2	0	6	5	4	31	4	48
Total		358	72	37	71	125	70	70	733

a. No relevant articles were found in the three organization behavior journals screened (*Journal of Applied Psychology, Journal of Organizational Behavior, and Organizational Behavior and Human Decision Processes*).

b. The journal did not exist during the 70s and 80s.

the general management journals, I identified 91 relevant articles. It is not surprising that the four specialized journals published a far greater number of relevant articles (733). Table 1 summarizes the number of articles found by journal, decade, and keyword.

After screening the different abstracts and selecting the pool of 91 articles relevant to my study, I created a database. I coded the following eight areas of information from each article: (a) year of publication, (b) name of the author or authors, (c) origin of the author or authors (i.e., university location), (d) whether the article was empirical or not, (e) research questions, (f) exact name of the relevant construct (e.g., CSR, ecological sustainability), (g) construct definition, and (h) construct measurement.

## Descriptive Statistics

Analyzing the recent literature revealed some interesting statistics and trends about CS and CSR research. Half of the 91 articles published in general management journals pertained to CSR (45) or CSP (11). The remaining articles related to CS (11) and ecological EM (24). Approximately half of the 91 articles (53%) appeared in *Academy of Management Journal* or *Academy of Management Review*. The other eight general management journals published very few (or no) articles on these topics.

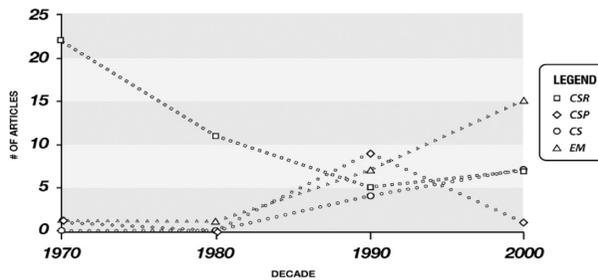
There were regional differences between the two streams of research. For instance, 81% of CSR-related articles involved U.S.-based researchers, whereas 58% of CS articles involved U.S.-based researchers. This may indicate that U.S. researchers are more interested in CSR issues. The difference in percentages of Europe-based researchers analyzing CSR (9%) and CS (7%) is less obvious. Canadian-based researchers seem to be more interested in CS topics (14%) than CSR-related research (8%).

I identified 733 relevant articles in the specialized journals, *Journal of Business Ethics*, *Business & Society*, *Business Ethics Quarterly*, *Business and Society Review*, *Organization & Environment*, and *Business Strategy and the Environment*. Several conclusions can be drawn from this publication record. However, first I must note that only *Journal of Business Ethics* and *Business and Society Review* were published during the 1970s and 1980s.

As expected, most of the CSR-related articles were published in a social issues journal, *Journal of Business Ethics* (43% of CSR articles), whereas most of the CS and EM articles appeared in an environmental issues journal, *Business Strategy and the Environment* (54% of the CS articles and 61% of EM articles). The discussion on CSP was more divided among three different journals with almost identical number of articles: *Business & Society* (23), *Journal of Business Ethics* (22), and *Business and Society Review* (22).

It is noteworthy that the second most popular source for CS articles was *Journal of Business Ethics* (30% of CS articles). This denotes an increasing interest on CS issues among social issues scholars. The remaining social issues journals mainly published articles in the CSR and CSP research streams (93% of *Business & Society* articles, 89% in *Business and Society Review*, and 84% in *Business Ethics Quarterly*), whereas *Organization & Environment* and *Business Strategy and the Environment* focused on CS and EM (96% and 94% of their total number of articles, respectively).

**Figure 1**  
**Counts in General Management Journals**



Note: CSR = corporate social responsibility; CSP = corporate social performance; CS = corporate sustainability; EM = environmental management.

### Historical Trends in Publishing in CSR and CS

To understand historical trends in the publication of CSR and CS topics, it is interesting to see the evolution of publication during the past three and a half decades. Figure 1 represents the number of articles on CSR, CSP, CS, and EM published since 1970 in general management journals.

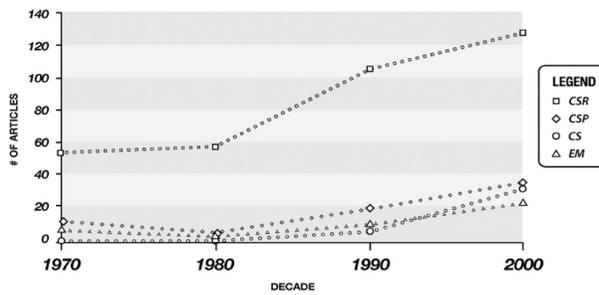
Figure 1 shows that CSR research has a longer history than do CS and EM research.

CSR articles began appearing in the 1970s; CS articles came later, in the 1990s. Currently, general management journals publish a similar number of articles on CSR and CS. From 2000 to 2005, 7 articles were published on CSR issues and 7 articles on CS. It is worth mentioning that 15 articles on EM issues were published during the same 5-year period, which may indicate an increasing interest in EM issues within the general management audience. In fact, both CS and EM articles have been increasing since the 1990s, a change that coincides with major initiatives of the Academy of Management such as the emergence of the Organizations and the Natural Environment division and the publication of special issues on environmental issues in both *Academy of Management Review* (1995) and *Academy of Management Journal* (2000). In addition, major initiatives in the practitioner world may be linked to the increasing interest on CS and EM issues. For instance, the publication of the World Commission on Economic Development (WCED) report in 1987 and the increasing attention by the United Nations on issues of global warming are just two examples of such influences.

It is interesting that most of the CSR-related articles were published between 1970 and 1990 (32 of 45), but almost all of the CSP-related articles appeared after 1990 (10 of 11). This may denote a shift of interest from CSR to the new construct of CSP. During the 1990s, social issues scholars needed to introduce CSP to a broader audience.

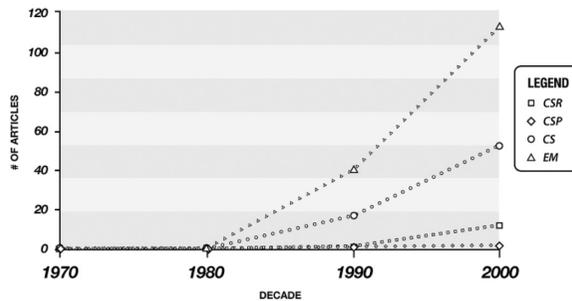
Figure 2 represents publication trends among specialized social issues journals. Both the number of articles devoted to CSR and CSP issues have increased over time, but the interesting finding is that the number of articles on CS and EM issues have also increased in this subset of social issues outlets. This increase may indicate that CSR scholars are also publishing in CS or EM issues and/or that EM or CS scholars choose social issue outlets to

**Figure 2**  
**Counts in CSR and CSP Specialized Journals**



Note: CSR = corporate social responsibility; CSP = corporate social performance; CS = corporate sustainability; EM = environmental management.

**Figure 3**  
**Counts in Sustainability and EM Specialized Journals**



Note: CSR = corporate social responsibility; CSP = corporate social performance; CS = corporate sustainability; EM = environmental management.

publish their work. In any case, these trends show an increasing interest of both CSR and CS topics in those journals.

Figure 3 represents publication trends among the specialized CS and EM journals. Trends are similar to those in Figure 2, as there is an increasing number of articles in CS and EM as well as in CSR and CSP. As was the case with the social issues journals, these trends in CS and EM journals may be attributed to overlaps in disciplinary scholarship: EM scholars are interested in CSR and CSP topics and/or CSR scholars choose to publish their work in specialized EM journals.

### Definitions of the Key Constructs

After screening the articles in both general and specialized management journals, I carefully analyzed the CSR, CSP, CS, and EM definitions that appeared in the top general management journals. I took this approach to uncover the definitions that specialist scholars have been presenting to a general management audience.

## CSR

Table 2 lists definitions of the key CSR constructs used in the general management articles reviewed. The most often cited definition is Carroll's (1979) statement that "the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (p. 500; also see Aupperle, Carroll, & Hatfield, 1985; Murray & Montanari, 1986; Tuzzolino & Armandi, 1981). Earlier articles on CSR did not define CSR well (Adizes & Weston, 1973; Davis, 1973; Elbing, 1970; Fogler & Nutt, 1975; Hay & Gray, 1974), but later researchers took great pains to do so (Carroll, 1979, 1999). The range of definitions reflects the ambiguous nature of perspectives on CSR.

It is important to note that most of the references to CSR in top-tier management journals appeared during the 1970s and 1980s. Since then, the top journals have not paid much attention to CSR, other than a few exceptions (McGee, 1998; McWilliams & Siegel, 2001). Recently, scholars have integrated the social dimension of business in the CSP construct, which would explain the lack of CSR research in more recent top-tier journal articles. In addition, new specialized journals appeared during the 1990s (e.g., *Business & Society*), and many more CSR articles appeared in *Journal of Business Ethics* (150 CSR and CSP articles), as shown in Table 1. The discussion about CSR thus seems to have shifted from top management publications to the specialized journals.

## CSP

Table 3 compiles different definitions of the CSP construct. In 1979, Archie B. Carroll introduced the conceptual CSP model, which related the definition of social responsibility with a list of relevant social issues and a philosophy of responsiveness (reactive vs. proactive response to social issues).

A few years later, Wartick and Cochran (1985) reiterated that the CSP model relies on an expanded version of social responsibility, which integrates economic and public policy responsibility into the definition of social responsibility.

Another seminal CSP definition appeared during the 1990s. Wood (1991) defined CSP in terms of principles of CSR: the processes of corporate social responsiveness and the outcomes of corporate behavior, including impacts, policies, and programs. Empirical studies operationalizing CSP began to appear around the same time. Most studies measured social performance indicators, usually based on data from Kinder, Lydenberg, Domini & Co., Inc. (KLD), a financial advisory firm specializing in assessing CSP. The studies analyzed the link between CSP and financial performance (Agle, Mitchell, & Sonnenfeld, 1999; Waddock & Graves, 1997) and between CSP and corporate governance characteristics (Johnson & Greening, 1999), using several KLD dimensions such as community relations, employee relations, environmental issues, and women or minority issues.

Nowadays, scholars generally use the term *CSP* to refer to the overall social responsibility of business, evolving from the principles of legitimacy, public responsibility, and managerial discretion. Recent discussion about the CSP construct suggests that scholars

**Table 2**  
**Corporate Social Responsibility-Related Definitions**

References	Definition
Elbing (1970)	Social Responsibilities of Businessmen. Describes the social responsibility framework (businessman has a responsibility more important than profit maximization), opposed to the economic framework (businessman has one singular responsibility to maximize profits of its owners).
Davis (1973)	Social Responsibility. Firm's consideration of, and response to, issues beyond narrow economic, technical, and legal requirements (p. 312).
Hay and Gray (1974)	Social Responsibility of Business Managers. Responsibilities that extend beyond the traditional economic realm of profit maximization or merely balancing the competing demands of the sundry contributors and pressure groups (p. 137).
Purcell (1974)	Corporate Social Responsibility. A willingness on the part of the corporate manager (acting not only as an individual but as a decision maker implicating his or her firm) actively and with moral concern to confront certain social problems he or she deems urgent and to bend the influence of his or her company toward the solution of those problems insofar as the firm is able to do so. Such responsibility requires that the manager intelligently balance the needs of the many groups affected by the firm so as best to achieve both profitable production and the common good, especially in situations in which he or she is not required to do so by law or by external pressures that the company cannot easily resist (p. 437).
Gavin and Maynard (1975)	Corporate Social Responsibility. Refers to Luthans and Hodgetts (1972), encompassing such concerns as world poverty, consumerism, ecology, civil rights, as well as physical and psychological well-being of workers. Also refers to Davis and Blomstrom (1971) that the substance of CSR arises from the institution's ethical obligation to evaluate the effects of its decisions and actions on the whole social system (p. 377).
Mears and Smith (1977)	Social Responsibility. Responsibility of the firm to the public, employee, and consumer and responsibility of the employee to the firm.
Crawford and Gram (1978)	Social Responsibility. The outcome of transactions between firms and social interest organizations (p. 883).
Zenisek (1979)	Social Responsibility. A model with four phases: 1. Owner–manager type; 2. Organizational–participant type; 3. Task–environment type; 4. Societal type.
Aupperle, Carroll, and Hatfield (1985); Carroll (1979); Tuzzolino and Armandi (1981)	Social Responsibility. It must embody the economic, legal, ethical, and discretionary categories of business performance because of the need to address the entire range of obligations business has to society.
Boal and Peery (1985)	Corporate Social Responsibility. A three-dimensional construct: 1. Economic, noneconomic, human outcomes; 2. Ethical considerations; 3. Consequences for relevant interest groups. Describes four CSR outcomes for each Zenisek four-celled partition of social responsibility: 1. Organizational owner-manager (promotes economic interests of business, maintains high levels of productivity, promotes long-range survival of business, and promotes interests of stockholders);

*(continued)*

**Table 2 (continued)**

References	Definition
McGee (1998)	2. Employees-organizational participants (safe working conditions, jobs that allow employees to use valued skills and abilities, promotes employee rights, job security for employees); 3. Task environment-consumers (produces products desired by customers, prices products fairly, maintains high quality of products and services, produces safe products); 4. Societal (company obeys the law, promotes social justice, supports social and cultural activities, does not degrade the environment). Corporate Social Responsibility. It states the ambiguity of the CSR concept, sometimes defined in purely economic profit-making terms or as socially oriented in a proactive social responsiveness view.
McWilliams and Siegel (2001)	Corporate Social Responsibility. Actions that appear to further some social good, beyond the interests of the firm and that which is required by law (CSR is beyond obeying the law) (p. 117).
Maignan and Ralston (2002)	Corporate Social Responsibility. Conceptualized as motivating principles (driven by values, stakeholders, performance); processes (programs and activities aimed at implementing CSR principles and/or addressing specific stakeholder issues, including philanthropic, sponsorships, volunteer, code of ethics, quality, health and safety, and managing environmental impacts); and stakeholder issues (community, customer, employee, shareholders, suppliers).

*Note:* CSR = corporate social responsibility.

should remove the CSP label from their operational variables and define their studies in operational terms instead (Rowley & Berman, 2000).

## CS

Unlike CSR, it is possible to identify the exact point in history when interest in CS surged. The WCED popularized the term *sustainable development* in its often-cited 1987 report, *Our Common Future*. The WCED definition assumes that development is sustainable if companies' present needs can be met "without compromising the ability of future generations to meet their own needs" (WCED 1987, p. 43). Many researchers base their work on the WCED definition, even though CS did not reach star status in business journals until the 1990s. Since then, both academics and practitioners have argued that for development to remain sustainable, it must simultaneously satisfy environmental, social, and economic standards.

Table 4 lists the different CS-related definitions. There are two very different ways of defining and conceptualizing CS. One approach uses the term *ecological sustainability* to identify CS primarily with the environmental dimension of business (Shrivastava, 1995b; Starik & Rands, 1995). Other scholars follow the WCED definition in a broader sense, identifying CS as a tridimensional construct that includes environmental, economic, and social dimensions (Bansal, 2005; Gladwin & Kennelly, 1995).

**Table 3**  
**Corporate Social Performance-Related Definitions**

References	Definition
Carroll (1979)	Corporate Social Performance. A model with three aspects: 1. Definition of social responsibility (need to address the entire range of obligations business has to society; it must embody the economic, legal, ethical, and discretionary categories of business performance); 2. List of social issues involved (consumerism, environment, discrimination, product safety, occupational safety, shareholders); 3. Philosophy of responsiveness (philosophy, mode, or strategy behind business response to social responsibility and social issues).
Strand (1983)	Corporate Social Performance. A systems model of organizational social responsibility, responsiveness (internal organizational social adaptations), and responses (external organizational social adaptations).
Wartick and Cochran (1985)	Corporate Social Performance. An expanded conceptualization of social responsibility integrating responsibilities, responsiveness, and issues through a principle, process, policy approach. CSP solves three main challenges to social responsibility: 1. Economic responsibility is incorporated as one level of CSR; 2. Public responsibility is incorporated as one level of CSR with the underlying orientation for macro- and micro-level concerns existing simultaneously; 3. Social responsiveness is incorporated as the action-oriented complement to CSR and the underlying approach to developing responses to social issues.
Agle, Mitchell, and Sonnenfeld (1999); Deniz-Deniz and De Saa-Perez (2003); Orlitzky, Schmidt, and Rynes (2003); Wood (1991)	Corporate Social Performance. Definition based in three principles: 1. Legitimacy (institutional level); 2. Public responsibility (organizational level); 3. Managerial discretion (individual level).
Graves and Waddock (1994); Ruf, Muralidhar, and Paul (1998); Waddock and Graves (1997)	Corporate Social Performance. Measured with eight dimensions based on KLD social rating service: 1. Community relations; 2. Employee relations; 3. Environmental issues; 4. Military issues; 5. Product issues; 6. South Africa issues; 7. Nuclear power; 8. Women or minority issues.
Wood (1991)	Corporate Social Performance. Defined as the principles of CSR, the processes of corporate social responsiveness and the outcomes of corporate behavior, including impacts, policies, and programs.
Clarkson (1995)	Corporate Social Performance. It states that its definition is not entirely satisfactory and proposes that CSP can be analyzed and evaluated more effectively by using a framework based on the management of a corporation's relationships with its stakeholders than by using models and methodologies based on concepts concerning corporate social responsibilities and responsiveness (p. 92).
Swanson (1995)	Corporate Social Performance. Describes a reoriented CSP model including four broad research topics: 1. CSR macro principles (institutional and organizational level); 2. CSR micro principles (executive decision-making, ethics, and personal values); 3. Corporate culture and normative processes; 4. Social impacts.

*(continued)*

**Table 3 (continued)**

References	Definition
Turban and Greening (1997)	Corporate Social Performance. Company's responsibilities to multiple stakeholders, such as employees and the community at large, in addition to its traditional responsibilities to economic shareholders (p. 658).
Johnson and Greening (1999)	Corporate Social Performance. A bidimensional construct with a community, women, minorities, and employee relations dimensions and also a product quality and environment dimension.

*Note:* CSR = corporate social responsibility; CSP = corporate social performance; KLD = Kinder, Lydenberg, Domini & Co., Inc.

**Table 4**  
**Corporate Sustainability-Related Definitions**

References	Definition
Gladwin and Kennelly (1995)	Sustainable Development. Process of achieving human development in an inclusive, connected, equitable, prudent, and secure manner. Sustainable development components are 1. Inclusiveness (environmental and human systems, near and far, present and future); 2. Connectivity (world's problems interconnected and interdependent); 3. Equity (fair distribution of resources and property rights); 4. Prudence (duties of care and prevention); 5. Security (safety from chronic threats) (p. 878).
Shrivastava (1995a)	Ecological Sustainability. It can be achieved through four different mechanisms: 1. Total quality environmental management; 2. Ecological sustainable competitive strategies; 3. Technology for nature swaps; 4. Corporate population impact control.
Starik and Rands (1995)	Ecological Sustainability. Ability of one or more entities, either individually or collectively, to exist and flourish (either unchanged or in evolved forms) for lengthy timeframes, in such a manner that the existence and flourishing of other collectivities of entities is permitted at related levels and in related systems (p. 909).
Banerjee (2003)	Sustainable Development. States that the Brundtland definition is not really a definition but a slogan. Emphasizes that sustainable development is managed through ethnocentric, capitalistic notions of managerial efficiency (sustainable capitalism).
Sharma and Henriques (2005)	Corporate Sustainability. Refers to Brundtland definition: development that meets the needs of the present without compromising the ability for future generations to meet their own needs.
Bansal (2005)	Corporate Sustainable Development (CSD). Introduces the new CSD construct based on three principles: 1. Economic integrity; 2. Social equity; 3. Environmental integrity (p. 198).

## EM

Finally, Table 5 summarizes the different EM-related definitions that scholars have been presenting to the broad management audience in the top management journals. Different terminologies have been used to refer to the activities concerning business and the natural environment, including total environmental quality management, ecological responsibility, corporate greening, or corporate environmental responsiveness, but all of them rely on the unidimensional vision of CS. These are all concepts with the same objective: conceptualize and define interactions between business and the natural environment. Comparing Tables 4 and 5 shows similarities between EM-related definitions and ecological sustainability (the unidimensional vision of sustainability). EM-related definitions seem to be the means to reach a final purpose, that is, ecological sustainability.

## Points of Difference and Overlap Between CSR and CS

### Points of Difference

During the 1970s, some researchers concentrated entirely on social issues without considering environmental issues—just as “EM” researchers focus only on environmental issues without discussing other social issues (e.g., Adizes & Weston, 1973; Alexander & Buchholz, 1978; Davis, 1973; Keim, 1978a). These scholars did not necessarily ignore environmental issues, but they did not integrate them into their CSR conceptualization. Other CSR researchers argue that environmental issues are a subset of social issues (e.g., Agle et al., 1999; Graves & Waddock, 1994; Turban & Greening, 1997).

In addition, CSR-related constructs differ depending on whether they integrate the economic responsibility dimension into their definitions. Since Carroll’s (1979) watershed conceptualization of CSP, most scholars have recognized that both CSR and CSP include an economic responsibility dimension (e.g., responsibilities toward shareholders), not just social or environmental aspects.

Regarding CS, some scholars identify CS as simply one approach to conceptualizing CSR, or vice versa. For example, Garriga and Melé (2004) recently tried to map the CSR territory, and they listed “sustainable development” as one of several theories and approaches used to conceptualize CSR. It is interesting that they also list CSP, corporate citizenship, issues management, and cause-related marketing as alternative approaches. This evidences the variety of constructs and approaches used within the CSR territory.

The literature review reveals two very different constructs regarding the conceptualization of the CS concept. On one hand, several researchers identify sustainability with the environmental responsibility dimension of business, often using the term *ecological sustainability* (e.g., Sharma & Henriques, 2005; Shrivastava, 1995a). Research conducted by “corporate EM” scholars reflects this dimension of CS. Other scholars consider sustainability from a triple bottom line perspective, describing the three dimensions of economic responsibility, social equity, and environmental integrity (e.g., Bansal, 2005; Gladwin & Kennelly, 1995).

The CSR and CS constructs have similar conceptualizations of economic, social, and environmental dimensions; however, researchers tend to ask different questions about

**Table 5**  
**Corporate Environmental Management-Related Definitions**

References	Definition
Kneese (1973)	Quality of the Environment: Discharges into the environmental media—air and water.
Shrivastava (1995b)	Total Environmental Quality Management (TQEM): Combines two ideas of environmentally oriented product design: design for disassembly and manufacturing for the environment. TQEM applies a total systems perspective and quality management principles to environmental problems.
Klassen and McLaughlin (1996)	Environmental Management: All efforts to minimize the negative environmental impact of the firm's products throughout their life cycle (p. 1199).
Judge and Douglas (1998)	Environmental Issues Integration Capability: Organization's capability to incorporate issues related to the environment into the strategic planning process (p. 243).
Bansal and Roth (2000)	Ecological responsibility: Motivation that stems from the concern that a firm has for its social obligations and values.
Christmann (2000)	Best Practices of Environmental Management: Practices that simultaneously reduce the negative impact of firms' activities on the natural environment and contribute to competitive advantage in product markets (p. 664).
Winn and Angell (2000)	Corporate Greening: Overall organizational response to the natural environment as a type of social issue.
Whiteman and Cooper (2000)	Ecological Embeddedness: Extent to which a manager is rooted in the land. To be ecologically embedded is to personally identify with the land, to adhere to beliefs of ecological respect and caretaking, to actively gather ecological information, and to be physically located in the ecosystem (p. 1265).
Ramus and Steger (2000)	Eco-initiative: Any action taken by an employee that he or she thought would improve the company's environmental performance (p. 606).
Lewis and Harvey (2001)	Perceived Environmental Uncertainty (PEU): A measurement of PEU based on Miller's (1993) and grounded in environmental management literature.
Christmann and Taylor (2001)	Environmental Compliance: Related to compliance with national environmental regulations.
Halme (2002)	Environmental Management Paradigms: A shared worldview consisting of the core beliefs, basic assumptions, and values of the firm's managers regarding the relationship of its activities to the natural environment (p. 1088).
Rothenberg (2003)	Environmental Management: Considers management of firm's pollution and waste.
Sharma and Vredenburg (1998)	Corporate Environmental Responsiveness: Defines 11 dimensions to examine corporate environmental strategies on the basis of the areas in which the oil and gas industry substantially affects the natural environment (species habitat preservation, environmental soil restoration, risk reduction of environmental accidents and wastes, waste reduction or reuse).
Prasad and Elmes (2005)	Corporate Environmentalism: Directed by little more than direct instrumental concerns about green practices (p. 847). Reform Environmentalism: Influenced by both systems theory and sustainable development; organizations and the biospheric environment are reciprocally interconnected (p. 848).

them. On one hand, CS scholars tend to argue that the economic, social, and environmental pillars are interconnected. In fact, CS describes a nested system that recognizes that the economy is part of society, which in turn is part of the larger ecological system—a systems connectedness issue. On the other hand, most empirical CSR and CSP research treats social and economic performance as independent components. The link between economic and social performance remains enigmatic, despite the myriad of quantitative studies that appeared in the 1980s analyzing the correlation (if any) between economic or financial performance and social performance (Alexander & Buchholz, 1978; Aupperle et al., 1985; Cochran & Wood, 1984; McGuire, Sundgren, & Schneeweis, 1988).

CS scholars often speak of paradigmatic issues from an eco-centric paradigm. CSR arguments seem to fit better within the existing business paradigm, with its strategically focused anthropocentric paradigm. This distinction between eco-centrism versus anthropocentrism is parallel to the “intrinsic value” versus “use value” philosophical arguments for nature conservation. Intrinsic value refers to the value of an entity for its own sake, independent of its benefit to humans (Vilkka, 1997; Winter, 2007). Use value (or instrumental value) relates to the benefits that natural areas provide for humans through direct extractive use and through indirect or passive use (Adamowicz, 1995; Winter, 2007). The CS vision is more aligned with the intrinsic value paradigm, whereas, in general, the CSR vision of the natural environment falls into the use value paradigm; that is, CSR scholars view environmental issues only in light of their benefit to people.

Another difference between CSR and CS definitions relates to their conceptualization of the economic dimension. The constructs of CSR and CS both have an economic dimension. For instance, Carroll (1979) writes that

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

Bansal (2005) defines the CS economic dimension as economic prosperity through value creation: “Firms create value through goods and services they produce. Therefore, firms increase the value created by improving the effectiveness of those goods and services efficiently” (p. 200). In Carroll’s (1979) definition of CSR, social responsibility supplements the primary fundamental responsibility of businesses—economic prosperity. In Bansal’s definition of CS, social, environmental, and economic responsibilities are complementary—the three elements must be integrated to achieve perfection (i.e., sustainability).

Finally, from the literature review, it seems that CSR research has developed its own rich vein of stakeholder theory. Rather than tying their research into general management theory, CSR researchers opted to work on developing their own paradigm to explain CSR practices. Table 2 is a proof of how the stakeholder view of the firm is strongly integrated into most CSR definitions (e.g., Boal & Peery, 1985; Maignan & Ralston, 2002; Mears & Smith, 1977).<sup>2</sup> On the other hand, CS and EM researchers have borrowed heavily from other theoretical domains, such as the resource-based view (Hart, 1995; Russo & Harrison, 2005), motivation theory (Ramus & Steger, 2000), and institutional theory (Delmas & Toffel, 2004; Hoffman, 1999). There may be an opportunity to glean further insights by extending some of these “borrowed” theories from CS and EM to the CSR domain.

## Points of Overlap

Current research seems to show that, because of their shared environmental and social concerns, CSR and CS are converging, despite their paradigmatic differences. In CSR, environmental issues are a subset of a broader social performance dimensions. In the CS field, the social dimension has become an increasingly important part of the sustainability paradigm. Contemporary businesses must address economic prosperity, social equity, and environmental integrity before they can lay claim to socially responsible behavior or sustainable practices. Indeed, the conceptualization of CSR that integrates economic, social, and environmental dimensions and the triple bottom line conceptualization of CS, which comprises economic, social, and environmental dimensions, are very similar. Both show that firms must balance the three elements of the triple bottom line to achieve long-term sustainability and social responsibility. Both CSR and CS aim to balance economic prosperity, social integrity, and environmental responsibility, regardless of whether they conceptualize environmental issues as a subset of social issues or as the third element of sustainability.

There are also similarities in how CSR and CS researchers operationalize their constructs to measure social and environmental performance. Tables 6 and 7 include some examples of measurement instruments used by scholars to operationalize CSR and CSP (Table 6) and CS and EM (Table 7).

CSR scholars commonly measure social performance by analyzing secondary data sources, especially the KLD attributes of social and environmental performance (Agle et al., 1999; Graves & Waddock, 1994; Johnson & Greening, 1999; McWilliams & Siegel, 2001; Orlitzky et al., 2003; Turban & Greening, 1997; Waddock & Graves, 1997). Other CSR scholars analyze company reports (Abbott & Monsen, 1979; Brammer & Millington, 2004) or conduct large surveys of firms (Aupperle et al., 1985; Boal & Peery, 1985; Deniz-Deniz & De Saa-Perez, 2003; McGuire et al., 1988) or survey several employees within a subset of firms (Purcell, 1974; Ruf, Muralidhar, & Paul, 1998).

Similarly, empirical CS research uses firm surveys (Chan, 2005; Sharma & Vredenburg, 1998), employee surveys (Ramus & Montiel, 2005; Ramus & Steger, 2000), ethnographic interviews (Whiteman & Cooper, 2000), or a combination of interviewing and analyzing annual reports (Bansal, 2005; Sharma & Henriques, 2005) to conceptualize sustainability.

I found that both groups of scholars use similar variables to measure CSR and sustainability. CSR variables include ethics policy, philanthropic contributions, stakeholder relationships (investors, shareholders, customers, suppliers, employees, and the community), urban development, minority support programs, health and safety initiatives, pollution abatement programs, and conserving natural resources (see Table 6). Table 7 shows that some CS scholars focus only on the environmental dimension of sustainability, using variables such as employee eco-initiatives, voluntary environmental restoration, eco-design practices, and systematically reducing waste and emissions from operations. However, other CS measures also capture economic and social dimensions, such as government relationships, stakeholder interests, health and safety, and community development. The measures and variables of the triple bottom line CS vision mimic those of the tridimensional CSR vision. My literature review revealed that sustainable (CS) firms take into account stakeholder interests and become involved with their local communities. Aren't these also

**Table 6**  
**Examples of Corporate Social Responsibility and Corporate Social Performance Measures**

Research Construct	Measures	Selected Studies
Corporate social responsibility (CSR)	<i>Fortune's</i> Corporate Reputation Survey (rates firms on financial soundness, long-term investment value, use of corporate assets, quality of management, innovativeness, quality of products and services, use of corporate talent, community and environmental responsibility)	Holmes (1977); Abbott & Monsen (1979); McGuire et al. (1988); Fryxell & Wang (1994)
	11 survey items (pollution, quality of products and services, decay of cities, inflation, monopoly, quality of education, support of charities, corporate profits, human resources, minority employment, unemployment)	Grunig (1979)
	Moskowitz Reputation Index (pollution control, equal employment opportunity, minority and female representation on board of directors, support of minority enterprise, responsible and irresponsible advertising, charitable contributions, community relations, product quality, plant safety, illegal politicking, disclosure of information, employee benefits, respect for privacy, support for cultural programs, responsiveness to consumer complaints, fair dealing with customers)	Cochran & Wood (1984)
	Motivating principles (value, stakeholder, and performance driven), processes (programs and activities aimed at implementing CSR principles and/or addressing specific stakeholder issues, which include philanthropic, sponsorships, volunteer, code of ethics, quality, health and safety, and management of environmental impacts) and stakeholder issues (community, customer, employee, shareholder, supplier)	Maignan & Ragston (2002)
Corporate social performance (CSP)	Kinder, Lydenberg, Domini social rating service dimensions (community relations, employee relations, environmental issues, military issues, product issues, South Africa issues, nuclear power, women or minority issues)	Graves & Waddock (1994); Turban & Greening (1996); Waddock & Graves (1997); Ruf et al. (1998); Weaver et al. (1999); Agle et al. (1999)

**Table 7**  
**Examples of Corporate Sustainability and Environmental Management Measures**

Research Construct	Measures	Selected Studies
Corporate sustainability Corporate sustainability strategy	Pollution control, eco-efficiency, recirculation, eco-design, ecosystem stewardship, and business redefinition	Sharma & Henriques (2005)
Corporate sustainable development	10 environmental integrity items (reduced products' environmental harmful impact, reduced environmentally damaging inputs, used inputs from renewable sources, reduce environmental impacts of processes, reduced operations in environmentally sensitive locations, reduced likelihood of environmental accidents, reduced waste, reused waste, disposed waste responsibly, handled toxic waste responsibly); 6 economic prosperity items (established government relations, reduced costs of inputs, reduced cost for waste management for same level of outputs, used waste for revenue, differentiated product on environmental performance, created spin-off technologies); 6 social equity items (considered stakeholder interests, communicated environmental risk, improved health and safety issues, protected local communities' rights, improved facility's visual aspect, funded local community projects)	Bansal (2005); Chan (2005);
Environmental management Corporate environmental strategies	10 dimensions (practices to reduce impact on animal and natural habitats, voluntary actions for environmental restoration, modification of business practices to reduce wastes and emissions from operations, modification of business practices to reduce purchase of nonrenewable materials, use of reduction of traditional fuels by the substitution of some less polluted energy sources, reduction of energy consumption, reduction of environmental impact of products, reduction of risk of environmental accidents, partnerships to reduce environmental impact, environmental audits)	Sharma & Vredenburg (1998); Chan (2005)

*(continued)*

**Table 7 (continued)**

Research Construct	Measures	Selected Studies
Environmental issues integration capability	Survey items about environmental issues explicitly considered, consideration for the natural environment within the company's mission statement, top management team makes proactive thinking decisions, environmental personnel participate in the company's strategic planning process	Judge & Douglas (1998)
Best practices in environmental management	8 survey items on cost advantage, use of pollution prevention technologies, innovation of proprietary pollution, and timing of environmental strategies	Christmann (2000)
Eco-initiatives	13 environmental policies: policy publication, environmental performance targets, annual environmental report, environmental management system, environmental purchasing, environmental training, environmental responsibilities, life-cycle assessment, sustainable development understanding, fossil fuel use reduction, toxic chemical use reduction, sustainable products use, practices abroad	Ramus & Steger (2000)

critical factors for social responsibility? And firms that are socially responsible (CSR) implement pollution prevention techniques and recycling programs. Aren't these also critical factors for sustainability?

### **Limitations of the Study**

There are some limitations to my research approach. First, my conceptualization and subsequent categorization of the different definitions do not assume that CSR and CS scholars disregard (or disagree with) alternative conceptualizations of their own constructs. For example, a researcher who emphasizes ecological or environmental sustainability in a particular article does not necessarily disregard the economic or social components of sustainability. He or she simply concentrates on the environmental component of sustainability for that particular analysis or approach. Similarly, a CSR researcher who explores a single issue, such as philanthropy or women and minority issues, in a particular article does not necessarily ignore the other dimensions of CSR.

Although this study has focused on the definitions of CSR and CS found in top management journals, some of the discussion and evolution of these terms takes place in other outlets. For instance, Frederick's (1986, 1998, 2006) seminal work on the evolution of CSR, although enormously influential, appeared in other media and was thus not a focus of

this study. In addition, some of the evolution of the CSR and CS fields takes place in specialized journals, but I believe that the definitions reaching general management journals best represent an evolution from previous definitions. Therefore, and for the sake of simplicity, I devoted my attention to these top management journals.

## **Recommendations for the Future and Conclusions**

Setting and resetting boundaries is important to those who research social and environmental issues. In this article, I raise questions that will better define the boundaries between CSR and CS: Are there important differences between CSR and CS research? Which differences warrant preservation, if any? This analysis shows that there are opportunities to rethink the boundaries of CSR and CS so that they are theoretically grounded and distinct. In doing so, we may be able to extend the findings of one field to the other.

My analysis shows that the conceptualizations and measures of CSR and CS seem to be converging, even though there are points of difference between the two constructs. As a result, we should determine whether we need to more accurately distinguish CSR and CS or, on the contrary, whether we should merge them into one construct that will account for all the social and environmental related issues in the management field. Previous discussions on CSR have stated that it is too broad to be relevant to organizations (Banerjee, 2001). Combining some elements of CSR and CS might create a much better definition for firms that are working toward becoming sustainable and socially responsible.

From a practical perspective, companies use both CSR and CS as interchangeable. If we have a look at the Global Reporting Initiative (GRI), the overlapping of these two terms becomes even more evident. Out of the 112 U.S. companies enrolled in the GRI, we find all kind of terminologies used to refer to the companies' social and environmental reports. Companies have used titles as varied as "Global Citizenship Report," "Corporate Responsibility Report," "Environmental Sustainability Report," "Sustainability Report," and "Environmental & Social Responsibility Report" to refer to their annual document summarizing their social and environmental initiatives. With such variation in reports, it is difficult to assess with any accuracy one company's relative success in achieving sustainability or being socially responsible.

*Recommendation 1:* Those researchers interested in integrative CSR and CS approaches should determine whether the two constructs are equivalent or different and in which circumstances.

My analysis shows that there are multiple definitions of CSR (see Table 2). Not only are the boundaries blurry, but the issues studied differ by researcher. Some researchers explore a single issue, such as philanthropy (Brammer & Millington, 2004; Keim, 1978b), whereas others combine a range of issues into a single construct, such as governance, pollution, and diversity (see Table 6). Often, the availability of data dictates which theoretical definition will be used to ground empirical tests. An example of this is the often used and sometimes maligned KLD database. Future research needs to build systematically valid and reliable measures for CSR that are rooted in theory. CS suffers less from these problems, primarily because it is such a recent research area. It also benefits from having a seminal document (the WCED) that grounds much of the research.

Numerous studies have explored the business case for social and environmental responsibility, but fewer have investigated the implementation and measurement of either CSR or CS. There are opportunities to search for valid measures of social and environmental performance, and both CSR and CS disciplines have valuable historical research that may contribute to the discussion.

*Recommendation 2:* Those researchers interested in integrative CSR and CS approaches should join efforts to create objective measures of social and environmental performance.

There are two vibrant groups in the Academy of Management—Social Issues of Management (SIM) and Organizations and the Natural Environment (ONE)—but most members belong to only one of these two groups. In 2006, only 17% of SIM members also belonged to the ONE interest group, and 37% of ONE members belonged to the SIM division (2006 Academy of Management statistics). Each of these groups publishes in different research outlets. For example, social issues researchers have *Journal of Business Ethics* and *Business & Society*, whereas environmental issues researchers have *Business Strategy and the Environment* and *Organization & Environment*. The numbers in Table 1 show an increasing trend of research articles on CSR and CS topics in specialized journals, which will probably intensify in the future. There is no doubt that both divisions are increasing their members and research impact in the management field.

However, my review also shows that research on social and environmental responsibility tend to converge. As SIM and ONE scholars, we need to think hard about whether the field is well served by two independent groups of researchers. The ONE interest group has been recently “promoted” to division status at the Academy of Management, which is definitely great news for us EM scholars. We should consider this status upgrade not only as an occasion to strengthen the ONE field but also as an opportunity to explore new ways of collaboration with the SIM division. I am not suggesting here that both divisions merge into one. Instead, I encourage the creation of some discussion forum integrated by both ONE and SIM scholars with an interest on searching for objectives measures of social and environmental performance.

*Recommendation 3:* Those researchers interested in integrative CSR and CS approaches may have an opportunity to strengthen the impact of their fields by collaborating in the development of theoretical constructs and objective measurement scales of social and environmental performance.

In conclusion, this analysis of CSR and CS constructs shows that there are opportunities for ONE and SIM scholars to work together and share theories, knowledge, definitions, and methodological approaches. This article suggests that more collaboration between the two fields will help increase the impact of social and environmental performance research in the general management field.

## Notes

1. Evidence has shown that some scholars have identified “ecological issues” with “environmental issues.” I include this keyword to identify such studies even though such identification can be seen as problematic. As one of the reviewers pointed out, the natural environment is part of an ecological system, but so too is the built environment.

2. Recent literature (post-2005) seems to be shifting toward an integration of corporate social responsibility within general management theories (e.g., Campbell, 2007; Husted & Allen, 2006).

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