

## Systematic Literature Review on Corporate Social Responsibility Practice of Organization

Sultan Jemal<sup>\*</sup>; Zerihun Ayenew<sup>\*\*</sup> and Kenenisa Lemmi<sup>\*\*</sup>

<sup>\*</sup> PhD Candidate, Corresponding author

<sup>\*\*</sup> PhD, Associate Professor, [birbirs2018@gmail.com](mailto:birbirs2018@gmail.com)

<sup>\*\*</sup> PhD, Associate Professor, [kenenisalemi@gmail.com](mailto:kenenisalemi@gmail.com)

Jimma University, Business and Economics College, Department of Management

The corresponding author can be reached at: [sultanj100@gmail.com](mailto:sultanj100@gmail.com)

### ABSTRACT

*This study aimed to highpoint and encapsulates possible experiences of corporate social responsibility (CSR) practice of organizations. A Systematic review of prior works of both quantitative and qualitative studies of articles (90% published in springer, emerald and 10% from Google search engine) for the years 2015–2020 has been conducted where major focus was related to CSR developments, subjects, determinants. The study identified that Carroll's pyramid prioritization varies among various countries due to cultural, social and economic differences. The result also generate that more extended mandated CSR practice given attention for addressing national issues. Post communication on CSR practice is essential to protect financial and reputation harm in case practice fail. The most determinants of CSR are external (stakeholders, legal, ethical, competition) and internal (reputation, image, employee demand, policy). Motivating factors for disclosing information on CSR practice are enhancing stakeholders' value, reputation and loyalty. The cited challenges includes omit item and low commitment in disclosure (green), level of gaps in disclosure, no rules for performance measure, low enforcement and awareness in Africa. Finally the study developed extended general CSR foundation. **Implication:** governments need to consider more extended mandated CSR that facilitate for realizing better performance of organizations CSR practice which enable to address national issues in a given nation. Organizations advised communications through annual and sustainability report including post communication is vital means to manage reputation and measure for CSR performance.*

*Key words: Corporate social responsibility, CSR disclosure, reporting, practice, social responsibility*

### 1. INTRODUCTION

Corporate social responsibility, mostly denoted as "CSR" is initiatives to evaluate through social responsibility measures and takes responsibility for firm's operation impact on environment and social well-being. CSR is known as corporate citizenship (L. Rionda, 2002), is self-regulation incorporated into a strategy and corporate responsibility, responsible business, corporate social opportunity is a concept whereby firms consider interest of society by taking responsibility for the impact of their activities on customers, suppliers, employees, shareholders, communities and others, their environment (Ismail, 2009). CSR practice benefit firms also foster well-being of individuals and society (Strotmann et al, 2019). According to Carroll (1979, 1991), CSR encompass four aspects: economic, legal, ethical and discretionary. Economic is concerned firm's welfare; others concerned welfare of society. Firms have social obligation above and beyond making profit which is long term investment. Another approach is stakeholder theory claim that firms need to act beyond profit maximization meeting stakeholder expectation (Freeman, 1984). Thus firms need to find the most effective ways of CSR initiatives to meet stakeholders' requirements. CSR activities have potential to create stronger links between firms and stakeholders (Peloza and Shang, 2010). The fundamental issue to be successful should be managing all firms' stakeholder interest (society, employees, customers, suppliers etc.). CSR practice contributes to sustainable development through fulfilling social and environmental influence which requires to balance strategy with external society expected goals and

environmental needs this in turn enhances sustainable development. Sustainability is integration of financial benefit, environmental protection and social responsibility to firms operation (Lo, 2009). Sustainability extends CSR that require its practice to equitably balance environmental and social concerns with economic concerns (Alle and Craig, 2016). Sustainability is beyond triple bottom line (TBL) (Agudelo et al, 2019). Theories and approaches suggest how firms implement CSR initiation.

CSR has become successful concept ensure capacity for long term value and gain competitive advantages but further discussion is required to define CSR concept and its dimensions (Grigoris, 2016). CSR is becoming development issue of the 21<sup>st</sup> century (Menbere, 2016). CSR shaped by trends and fundamental changes of the political, social, and economic spheres of life (Nikolova and Arsić, 2017). Social expectations of corporate behavior changed, so did concept of CSR (Latapí Agudelo et al, 2019). CSR and sustainability have gone through a lot of change over the past years (Zu, 2019). For instance, sensitive rules require improvements based on changes in CSR practice (Ntsama et al, 2021). In this century general change in work value is increasing (Rank and Contreras, 2021). Arguably, requires making changes in internal CSR domain. In general, conclusions indicate form of CSR is evolving.

Recent few prior studies review CSR practice of organization (Farcane and Bureana, 2015; Latapí Agudelo et al, 2019). However their works focus on historical development of CSR, study in Ethiopian context considered only 16 articles (Kesto and Ravi, 2017). Another relevant prior work synthesized changing developments of CSR practices considering CSR literature from 1975 to 2011 (Sharma and Kiran, 2013). The current review work focused on articles published from 2015 to 2020 considering emerald and springer publishers with few articles from Google scholar search. CSR study still is relevant (Latapí et al, 2019). Arguably, reviewing CSR practice is still vital to systematically synthesize fragmented findings that highlight trends, subjects, methodology employed in prior studies which is mainly guided by research question: what are the trends, subjects, determinants in CSR practice of the firm. Outcome of this review is relevant for academicians, practitioners and policymakers, offers insight into actions and impacts of national and international firms experience in CSR act, underlining major pertinent studies on recent CSR practice ultimately suggest extended CSR foundation and gaps in the subjects of CSR. In doing this, the current study makes contributions to existing insights on key features of CSR practice which are the most recent ones and empirically to be tested based on identified gap. In general current review further makes contribution to CSR literature and concludes by offering managerial and research implications.

## 2. METHODOLOGY

The major objective of the current review is to assess the development, subject and determinants in CSR practice using systematic review to synthesize existing literature on CSR practice. The approach has advantage over narrative review, emphasize on exclusive inquiry, transparency in selecting articles for review, unbiased and quantitative summary, and is evidence based (Ferrari, 2015), defines criteria for the selection of articles based on findings and systematic searches, with minimum bias avoiding subjective selection (Pae, 2015). This paper summarizes generalized observations on the basis of prior researches with various methods considering most common measures of CSR on environmental and social well-being pillars. Peer reviewed journal “journal of Corporate Social Responsibility” was employed for searching published literatures. It is assumed that selected journals are equipped with more central for the issue or with knowledge closely related to CSR. The other reason is the search with this setting enables to have vast knowledge that includes experience of developing and developed countries at different sectors. Thus, three journals employed for the review from CSR journal lists with high impact publishers written in English: International Journal of Corporate Social Responsibility, Springer, 2016 (IJCSR), Asian Journal of Sustainability and Social Responsibility, Springer, 2016 (AJSSR), Social Responsibility Journal, Emerald, 2005(SRJ).

Moreover Google scholar search engine employed but mostly peer-reviewed journal of management or related (maRJ). Both qualitative and quantitative articles published from 2015 to 2020 have been considered. Literatures covering key words “Corporate social responsibility practice” or “Corporate social responsibility” were chosen. Related to inclusion/exclusion criteria, CSR, environmental, social responsibility, were central theme of research objective focusing on major CSR initiatives. However an article was not considered for this review outside this scope. The search enables to have 216 articles mainly from emerald and springer publishers. Initially, keywords or aforementioned CSR themes specified were identified and sought in the topic, and abstracts of published articles in the selected journals. Figure 1 shows the process of selecting and extracting the articles. In screening stage, each literature was read and appraised based on inclusion criterion, thus many literatures were excluded from this review. Finally, 104 articles met inclusion criterion. Summary of main findings on subjects, trends in CSR indicated in Table 2, briefly offer information on authors, subjects, trends in CSR, year, country. However information is limited for 52 articles used for analysis along with 52 relevant articles. The year 2018 had the most publications, with 29 articles, followed by the year 2015, with 19 articles, both the years 2016 and 2017 account with 17 and 12 articles respectively whereas year 2019 and 2020 each with 15 and 10 articles.

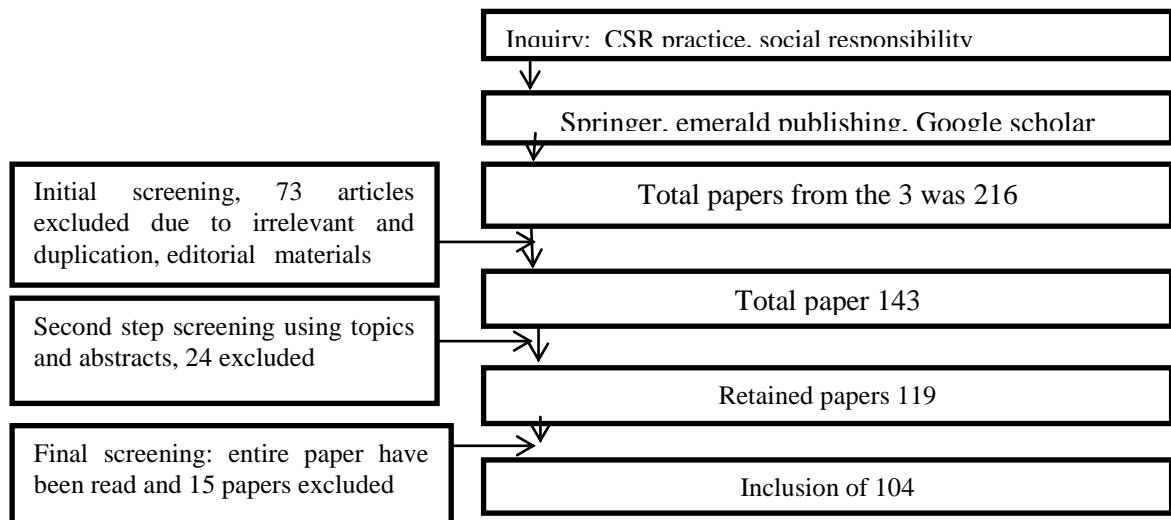


Figure 1: Process of Selecting and inclusion of the Articles

### 3. RESULT AND DISCUSSION

This paper arranged in seven themes (CSR concept, development and determinants of CSR, customer and employee CSR aspect, stakeholder management, communication and disclosure, CSR disclosure and performance, CSR outcomes).

#### Research approach employed in the articles reviewed

As shown in table 1, Prior studies conducted based on quantitative methods, qualitative and mixed methods in the journals reviewed 56 (53.8%) of prior studies used quantitative methods. Inadequate mixed methods which account 12(11.5%) and IJCSR has published highest number of qualitative studies 14(30%) while AJSSR and SRJ each publish 8 articles whereas maRJ (6).

Table 1 Research approach used in CSR studies.

Approach	IJCSR	AJSSR	SRJ	MaRJ	Total
Quantitative	13	6	34	3	56
Qualitative	14	8	8	6	46
Mixed	8	1	2	1	12
Total	35	15	44	10	104

Literature reviews and conceptual articles were categorized as qualitative methods. Among those literatures that employed qualitative using review and in depth interview (e.g. Camilleri,2017; Wang,

2017; Masud et al, 2018; Famiola and Wulansari, 2019; Mahmood et al, 2019; Tilaye, 2019, Laysiroj and Wehrmeyer, 2020; Ansu-Mensah et al, 2021) Qualitative content analysis (Bissoon, 2018; Kumar and Prakash, 2019; Chiu et al, 2020). In case of mixed approach (Boso et al; Torrico et al 2018; Kanji and Agrawal, 2019). Under the category of quantitative methods using of confirmatory factor analysis with multiple regression (Jeon and An, 2019; Mitra, 2021), correlation and regression (Baden, 2016; Huang and Zhao, 2016; Myung and Choi, 2017; Jha and Rangarajan, 2020), quantitative content analysis (Han et al, 2016; Moratis and van, 2018), structural model (Kim and Kim, 2016), survey by (Lee and Herold, 2016; Seriki, 2020; De Zoysa and Takaoka, 2020).

Table 2 Summary of systematic review of CSR practice

Author	year	Subjects	trends	Country
Anadol et al	2015	Consumers' behavior toward CSR	Consumer awareness enable, firms be able to raise their concerns and control	UAE
Abugre and Nyuur	2015	commitment & communication of CSR	Firms are committed in CSR but limited understanding on the level.	Ghana
Mattera & Baena.	2015	Social commitment as drivers of enterprise's intangible assets.	intangible assets increase via stakeholder's involvement, international presence	Spain
Samy et al	2015	national policy for CSR practice	CSR mainstreamed in government law and action to comply international code of conduct	Sub sah Africa
Janamrung & Issaraw	2015	relationships between CSR programs and performances	investment in CSR programs produces a positive outcome within two years, on average	Thai
Anas et al	2015	determinants of CSR disclosures in the annual reports	The format and the extent of disclosure vary among the firms. Guidelines is required	Malaysia
Usman, & Amran,	2015	describe nature, trend of CSR & its link with performance	Various component disclosure were found to enhance corporate financial performance	Nigeria
Baden, 2016	2016	A reconstruction of Carroll's pyramid of CSR	Carroll's CSR needs updating shows power ranked: ethical, legal, economic & philanthropic	India, US Europe
Kim. and Bae,	2016	role of uncertainty avoidance towards CSR	cultural value of uncertainty avoidance, the effect of concrete vs. abstract that affect attitude	U.S. & S. Korea
Carroll	2016	summarizing the pyramid of CSR	CSR as become common, formalized, integrated, & assimilated in structures, policies and practices	
Han et al	2016	link between CSR and corporate profit testing ESG performance	ESG effort is now shows negative profit for its initial cost, it will ultimately make a profit	Korea
Kim and Kim	2016	Customers' views on CSR, quality, and transparency	CSR initiatives should be a part of long-term strategic help provide competitive advantage	US
Lee and Herold	2016	Culture affects applicability of Hofstede's cultural value	Hofstede's cultural values are useful to explain integration of sustainability practices	Korea & Japan
Famiola & Adiwoso	2016	extent of relational and institutional pressures'	internal pressures within MNC organizations are the main drivers of their CSR practices	Indonesia
Xu and Zend	2016	relationships between CSR and profitability	Positive link between state ownership and CSR, the firms are strategic in CSR	China
Blam et al	2016	CSR development after post-communist	development of essential living conditions rely on direct participation of large dominating firms	Russia, & others
Duarte and Ibune	2016	views of community on CSR	meaningful dialogue between company and host communities is vital to meet concerns	New Guine
Wang	2017	Effect of government regulation and r social context on reporting	mandatory report expanded & guidelines have been increasingly detailed & informative	China
Camilleri	2017	how CSR is continuously evolving	sustainability & responsibility construct is to include sustainability & stakeholder interests	Review paper
Chatterjee, and Mitra	2017	Introducing new model	CSR should contribute to national agenda of country, from an emerging to a developed nation	India
Asfaw et al	2017	role of NGOs in environmental responsibility practice	Environmental NGOs can influence firms to improve their environmental performance	Ethiopia
Huang et al	2017	shareholders' act to disclosure of environmental violations	Developing countries rely more on government supervision and financial regulation,	China
Welbeck	2017	type of environmental-related	Disclosure level by environmentally-sensitive	Ghana

et al		disclosure mostly in Ghana	firms is higher than less sensitive firms	
Boso et al	2017	CSR engage and their strength of drivers of CSR by case	major motives includes reputation management, pre-emptive anti-regulationism, local plans	Ghana
Hinson et al	2017	Focus on varying & conflicting interests of nations , standards	CSR act affected by values & HQs firm, local firm, international standards & host nation	Ghana
Masoud .	2017	the International Pyramid Model of CSR	Model recognizes relative importance of economic, glocal, legal & ethical, philanthropic	Review
Fordham & Robinson	2018	Key social processes or drivers which helped explain CSR	Social drivers are individual-level impacts: background, experience, cultural & ethical values, firm & institutional context explain CSR	Austria
Abukari & Abdul	2018	Reporting, environment, employee, customer, society	community involvement category received much attention in reportage	Ghana
Torrico et al	2018	nature of CSR practices & their effectiveness on consumer view	practices exert both a direct influence on customer satisfaction and an indirect, on r loyalty	Bolivia
Michaels & Grüning	2018	corporate identity as important determinant for CSR disclosure	characteristics of corporate identity are related to the development stage of a firm's CSR	German
Simpson and April	2018	Attraction of prospective employees of CSR practice	Organizations can use CSR disclosures on the social and environmental issues as adverts	Ghana
Mitra et al	2018	CSR communication in post mandate period	CSR has both a positive and significant relationship with Firm Performance	India
Nguyen et al	2018	the nature of CSR in developing countries	institutional factors influence nature of CSR: tradition, political governance & modernity	Vetnam
Zu	2019	Taoism's thought (values & principles) with management	Local contexts core values or principles are crucial	China
Agudelo et al	2019	The evolution concept of CSR	Insight of CSR shift from limited generation of profit to shared value	Inclusive review
Famiola & Wulansari	2019	Motives of SMEs in social & environmental among	engagement in social and environmental task is more by intrinsic values of owners with moral	Indonesian
Agudelo et al	2019	The evolution concept of CSR	Insight of CSR shift from limited generation of profit to shared value	Inclusive review
Famiola & Wulansari	2019	Motives of SMEs in social & environmental among	engagement in social and environmental task is more by intrinsic values of owners with moral	Indonesian
Triherman & Naingg	2019	Corporate life cycle	CSR expenses increase when firms enter maturity stage of life cycle (TBL) approach	Indonesian
Nyame & Ghulam	2019	link between CSR & revenue	positive link between donation and sales revenue	UK
Kumar & Prakash	2019	extent of sustainability reporting practice	private sector need to standardize their non-financial reporting	India
Kanji and Agrawal	2019	crucial elements of society and their inter-dependencies	hierarchical structure enablers: awareness, proactive attitude, political influence, legislation, reputation & opportunity via CSR	India
Mahmood et al	2019	sustainability reporting status in developing country	sustainability reporting is largely driven by external forces, awards has major role	Pakistan
Jeon and An	2019	Links among CSR motives, authenticity and firm attitudes.	CSR is vital reflect management philosophy, core values, mission and vision of firm	South Korea
De Zoysa. & Takaok	2020	extent of CSR performance of SMEs	To improve performance standard guidance tools suggested due to low SMEs performance	Japan
Akbari et al	2020	impact of CSR on brand positioning and loyalty	CSR has a significant effect on loyalty of customers and brand positioning	Iran
Laysiriroj & Wehrm	2020	perspective of CSR activities across different generations	CSR informally driven by "giving back to society" influenced by religion and culture.	Thailand
Wellbrock et al	2020	How sustainability affect inner improvement (premium brand)	Customers see an increase in the importance of sustainability for the interior on the horizon.	Germany
Tamvada	2020	nature of CSR, and their link with legal responsibilities	CSR should be within set of moral obligation linked with legal binding through accountability	Conceptual
Smith and Rhiney	2020	perceived hypocrisy when failure aligned with	communications after a negative event, is effective tool for reducing financial and	USA

	performance	reputational harm
Seriki	2020 areas of CSR practice	Focus on quality, respect local laws and customs, low in employee welfare & environmental aspect

### 3.1 CSR practice concept

CSR practice constitute common domain that includes economic, social and environmental issue. Mostly include three key pillars of economic growth, ecological balance and social progress (Nasioku, 2014). Firms need to rethink their strategies when it comes to their social responsibility toward society (Anadol et al, 2017). CSR is a complex, multi-dimensional concept, highly individualized with a variety of aspects (Fordham and Robinson, 2018). CSR is complex processes of interpretation and translation at lower level to reconcile multiple and contradictory expectations for CSR (Jamali et al 2019). CSR practice shift from limited generation of profit to shared value (Agudelo et al, 2019).

Firms have expansive CSR programs, but less committed to act and make them public (Biango, 2020). CSR practices need to be accompanied by series legal action with the given accountability. Way of development accountability can be through proper record management, evidence based disclosing and adhering to systems and procedures laid down (Odongo and Wang, 2018). Tamvada (2020) suggested boundaries of CSR: business relation, impact relation and express that these are intertwined with legal responsibilities, consequentially, with accountability where firms have responsibility towards society. Regulation is prerequisite for effective discharge of bundle of firm's obligations, accountability arise from legal and moral responsibilities foundations. Morally based foundation needs to be supported by policies and strategies require greater social investment, this cause greater community development (Boso, 2017). Largely driven by regulation where awarding has major role, policy makers and management should work together to produce a holistic mandatory (Mahmood et al, 2019). In contrary, regulative pressure has no significant effect on CSR initiatives (Famiyeh, et al, 2019). Sustainability effort is mostly driven by moralistic perspective (Jha and Rangarajan, 2020). Debates in the meaning of CSR still continue whether it is voluntary/obligation activities.

Related to CSR expenditure, CSR investment minimizes profit at early stage (Han et al, 2016). CSR strategy constrained profit-maximization (Boso, 2017). Economic development should come first instead of environmental protection (Asfaw et al, 2017). Based on TBL, CSR expenses increase at maturity stage of their life cycle indicates high invest on CSR economic, also suggested that firms' social donation and charitable giving increase as firms become mature (Trihermanto and Nainggolan, 2019). Indian firms mostly focus on governance, followed by social and environmental dimensions of sustainability across all sectors (Jha and Rangarajan, 2020). Social issues such as unemployment and poverty are typical issues in developing countries, often override environmental issues, more common in Sri Lankan-owned firms than those with overseas ownership (Fernando et al, 2015). Emphasis placed on CSR varies significantly among hotels in Mauritius (Bissoon, 2018). Foreign firms focused highly on quality and respect for local laws and customs but ranked low in employee welfare and environmental protection in Nigeria (Seriki, 2020). In Africa and developing country, within one sector and nation CSR practices vary. CSR expenditure relies on banks' size, age and government ownership, banks like to legitimize their existence and activities through CSR task and disclosure reporting to the bank and annual reports (Saha, 2018). For instance, family run businesses generally approach CSR focus influencing second generation, differently from larger corporations (Laysiroj and Wehrmeyer, 2020). Low performance in SMEs and suggested to employ benchmark of good CSR practices (De Zoysa. and Takaoka, 2020). Automotive industry is a prime, in bringing change and contributing to more environmentally friendly (Wellbrock et al, 2020).

### 3.2 Development and determinants of CSR practice

#### 3.2.1 Developments of CSR perspectives

The term that embraces responsibility is Carroll's pyramid, is sustainable stakeholder framework (Carroll, 2016). Firms expected to fulfill all responsibilities simultaneously and each element addresses various stakeholders based on priorities. In contrast, Baden (2016) revised Carroll's notion of CSR to reflect increased power of business in society and responsibilities ranked as: ethical, legal, economic and philanthropic. The most important CSR in hierarchical order is philanthropic, ethical, legal and economic which is inversion of pyramid (da Silva, et al 2018). Fordham and Robinson (2018) identified drivers included are individual-level influences such as background, life experience, cultural and ethical values as well as organizational and institutional context explain CSR unrelated to Carroll's social, cultural, economic and political conditions of a country affect CSR (Ayalew, 2018). Local contexts, core values or principles are crucial. China's Taoism's thought as master virtue allows individuals, firms, and society to cultivate purpose for sustainable life, directs leaders to pursue plan of not only doing good, but also being good (Zu, 2019).

With higher political connection level, firms' contribution will be more to CSR and society also customer oriented responsibility, and less on employee and government aspect (Huang and Zhao, 2015). Food security projects offered through the CSR program in New Guinea (Duarte and Imbun, 2016). The priority is given to philanthropic dimension becoming main factor for setting goal (da Silva, et al 2018). In South Africa in order of importance: education, training and skills development; building and developing local communities and health care and wellness (Makka and Nieuwenhuizen, 2018). CSR carried out by Anglo Gold Ashanti in Ghana was mainly for philanthropic/ ethical purposes (Abraham et al, 2018). In Ethiopian context, CSR practice is at lower layer of Carroll's pyramid (Kesto and Ravi, 2017; Kesto, 2017). CSR practice in Ethiopia is at infant stage (Abdulahi, 2020); more focus in philanthropic (Ayalew, 2018). CSR is currently still in its infancy stage in sub-Saharan Africa including Ethiopia (Kasa, 2018). Prior study reported low community awareness about CSR initiatives (Hailu and Rao, 2016; Kesto and Ravi, 2017), no community development orientation, no social and environmental impacts (Abdulahi, 2020).

New CSR Chatterjee model implemented through development of strategic partnerships, stable firms must ensure certain percentage (2%) of CSR spent based on national priorities (Chatterjee and Mitra, 2017). Extended mandated CSR is vital to address national issues. CSR need to be assessed in the context due to diverse legal and political constraints, development, cultural and social contexts. Prior study on advertising content (clear or not), positive effects of concrete message on attitude toward firm and purchase intention were more prominent for Koreans with high uncertainty avoidance than for Americans with low uncertainty avoidance (Kim and Bae, 2016). CSR seems chameleon, changes its color in the context (Mitra, 2021). Thus, CSR practice is evolving and varies in the context.

### 3.2.2 Determinants of CSR

There are various determinants that lead firm CSR initiatives which can be internal and external. The internal pressure arise due to advantages that firms gains to enhance reputation, retain customers ultimately enable to increase financial performance. Izzo and Ciaburri (2018) suggested framework that depicts the motives, drivers in relation to theory and initiatives.

Table 3 Framing CSR initiatives

Motives	Drivers	theory	Initiatives
Moral	Ethical foundation	Stewardship theory	Unpublicized initiatives
Instrumental	Economic instrumental	Shareholder theory	Green marketing, process intensification
relational	Stakeholder pressure	Stakeholder theory	Networking with interest group

Source (Izzo and Ciaburri, 2018)

Conscious CSR focus on value creation as the principal drive of business activity where the motive is instrumental but for its survival need to comply interest of stakeholder enables to build relation. A consideration of stakeholders and sustainability, today, is inseparable from CSR Carroll (2016). The

firm also needs to fulfill minimum expectation beyond specified by law. Stewardship involves business decision-makers putting interests of others (including the environment) ahead of their own (Balch, 2017). This implies that Stewardship related to stakeholders theory. Shareholders theory focuses on maximizing profit (instrumental view). Theories are complementing, not conflicting. Brin and Nehme (2019) described CSR theories and models incorporating their strength, benefits and challenges in applying theory summarized in table 4.

Table 4 CSR theories

CSR theory	Strength of theory	Benefits	Challenges
Carroll CSR	consider responsibilities: economic legal, ethical and philanthropic Arranging them in the order of hierarchy	Revealing good citizen image for corporation, improve reputation	Require to assess external social & environmental aspect, more time is needed
TBL	Consider three main responsibilities: economic, social and environmental	Supporting the firm to achieve sustainability	balance three responsibilities to achieve goals
Shareholders theory	Considering interests of various stakeholders group	strong relation helps to gain trust and loyalty	balance stakeholder interest & adopt transparency

Source (Brin and Nehme, 2019)

Community is the most stakeholders that influence practice of disclosure and “creating a positive image” is the main motivation from firms (Gunawan, 2015). Strong drivers to CSR activities include reputation management, pre-emptive anti-regulationism, and pre-existence of local development plans (Boso, 2017). However CSR attitude can only add value when activities and reputation are aligned with meaningful pressure-induced partnerships (Erdiaw-Kwasie, 2018).

Internal pressures (standard CSR policies, mandates from parent firms) are the main drivers of CSR practices more than the aspect of regulation (Famiola and Adiwoso, 2016). Major driver is domestic and international competition (Kesto, 2017). CSR practice is affected by local culture and institutional setting, political system, makes it different from relevance of universal CSR theories (Nguyen et al, 2018). CSR initiatives driven by investors and community pressures (Famiyeh et al, 2019)

Employees and public are influential stakeholder groups in CSR decision-making relatively from media and government (Taghian, et al, 2015). External pressure related in developing countries government supervision and financial regulation is crucial, in order to guide the firms to be more environmentally responsible (Huang et al 2017).

Executive commitment has significant positive impact on dimensions of CSR (Mahenthiran et al, 2015). CSR activities that reflect the management philosophy is vital, core values, mission and vision of the firm along with other (Jeon and An, 2019). Intrinsic values of owners with strong morality-based motives than organizational need for competitive advantage (Famiola and Wulansari, 2019).

Governance and auditing environment are established in a shared space which is effective for the growth (Mahdavi and Daryaei, 2016). Employing proper governance mechanisms enable to understand proper functioning of accountability and thus, observe the rights of all stakeholders. Through part-time leadership models, a company increases its employer attractiveness by improving its work-life balance situation and as a result gains new qualified employees in which managers have more time for their social activities (Karlshaus, 2020). Due to economic instability employers are more interested in temporary workers than permanent staff (De Silva et al, 2019). Individual performance evaluation system and indicators avoid negative influence (Myung and Choi, 2017).

### 3.3 Customer and employee CSR Aspect

#### 3.3.1 Customer side

Now a day consumers prefer to buy products from firms' that practice CSR. More consumers wants firms to be more respectful of the laws, the environment, and more responsible in general. Customer believed that it was the duty of firm to give back to the society; their views represent what legitimacy theory asserts (Pradhan, 2018). Thus, firms need to pursue green marketing, introduce safe product and need based which leads customers loyal to the firm. CSR initiatives need to be long-term strategic



mission and likely lead to positive effects (Kim and Kim, 2016). Study found that majority of customers the importance of sustainability for the interior on the horizon (Wellbrock et al, 2020). CSR has a significant effect on loyalty of customers and brand positioning (Akbari et al 2020). CSR did not directly influence customer loyalty (Kim and Kim, 2016). In contrary CSR practices influence customer satisfaction and customer loyalty (Torrigo et al, 2018). To some extent finding were inconsistent require further study. No discrimination, recycling and communication reasons affect purchasing intention (Rodrigues and Borgs, 2015). CSR image has a positive effect on product attitude but no significant influence on purchase intention (Lee and Yoon, 2018). There is significant positive link between all the four constructs (social, ethical, legal and philanthropic) and consumer intended buying behavior (Yeo, et al, 2018). Customer awareness has positive impact on image and reputation whereas customer motive has negative impact on image and reputation which implies motive of CSR focus more on legitimacy, competitive advantages, maximizing wealth and profit (Nyarku and Ayekple, 2018).

### **3.3.2 Employee side**

CSR can be vital strategy for retaining employees (Arndt, et al, 2015). Employee benefits safety, quality life etc. are vital in dealing employee responsibility. Improving benefits to employees help to satisfy, motivate, and be creative, also less stressed and healthier, which is reflected in higher productivity and lower absence rates (Karlshaus, 2020). Employees are proud to identify themselves with firms that have a caring image; CSR is positively linked to employee engagement (Tsourvakas and Yfantidou, 2018). CSR act enhance employees' organizational identification leads to employee commitment (Fatma et al, 2019). Internal CSR practice contributes to enhance motivation, helps to achieve high productivity.

### **3.4 Stakeholders engagement**

Stakeholders are related to their central interests in economic, social or environmental concerns. Creating connections among stakeholder identify unseen opportunities for competitive advantage via internal stakeholders and built relationship with externals, brings major progresses to the firm,s bottom lines (Camilleri, 2017). Social innovation strategies (Ruiviejo and Morales, 2016), relationship with stakeholders (Camilleri, 2017; Orudzheva and Gaffney, 2018) are vital to enhance competitiveness. Successful partnership enable performing better in society (Erdiaw-Kwasie, 2018). Responsible firm create economic and societal value: seeking win-win outcomes with stakeholders by re-aligning objectives with stakeholder management and environmental responsibility (Camilleri, 2017). Dialogue between firm and host communities is vital to meet social concerns (Duarte and Ibune, 2016). Intangible assets can be increased through stakeholder's involvement and firm's international presence (Mattera and Baena, 2015). The fact is that knowledge is created through group and individual learning and incorporated to the firm. Firms are expected to do something meaningful to employees, customers, environment and society (Zu, 2019).Mining firms consistently had a prominent CSR drive and stakeholder involvement in CSR is vital for implementing relevant programs (Ansu-Mensah et al, 2021). Stakeholders of the contemporary corporate system surpass even immediate business climate and include investors, local communities, government and the general public at large (Ansu-Mensah et al, 2021).

### **3.5. Communication and Disclosure**

#### **3.5.1 CSR disclosure and medium of communication**

CSR reporting is an issue that has attracted scholars which is important process in the practice for both the firm and stakeholders. In the process, firm assesses performance whereas stakeholders find out whether the organization has acted responsibly or not. Bigger firms, older firms and environmentally sensitive firms disclose more information on environment than their counterparts (Welbeck et al, 2017). Firm size positively influences CSP (Ho et al, 2018).Transparency and environmental

protections are emerging CSR themes in the decade of action (2020–2030) (Sepasi et al, 2020). Disclosures tend to have a public relations bias and support for legitimacy theory in explaining CSR disclosures (Bissoon, 2018).

Many prior works on disclosure investigated the CSR practice considering annual reports (Anas et al, 2015; DiSegni, 2015 ; Gunawan, 2015; Odera et al, 2016; Xu and Zend; Saha, 2018) and sustainability reports (Sandberg and Holmlund, 2015; Aggarwal and Singh, 2018). Sustainability report significantly differs by dimension/category, industry-type and firm-size but is not influenced by ownership structure (Aggarwal and Singh, 2018). Better performance in terms of extent in private firms relatively in sustainability reporting (Kumar and Prakash, 2019). Some empirical study was undertaken considering both CSR reporting methods from different firms' for instance ((Trihermanto and Nainggolan, 2019). Sustainability report includes TBL, ESG, and environmental sustainability reporting performance (ESRP). TBL reporting standardized by the global reporting initiative (GRI) that outlines the three measures The global report initiatives measures offer indicators of whole three CSR perspectives. Medium of communication includes internet and news media (Abugre and Nyuur, 2015); GRI database (Masud et al, 2018); informal and informal way in the context of culture significantly impacts both (Variable) CSR and firm performance (Mitra, 2021). The format of presentation and extent of disclosure vary among the firms so that guidelines need to be developed to provide a clearer framework of disclosure for CSR information (Anas et al, 2015).

Factors that affect CSR disclosure includes firm size also affects CSR practice. The implementation of CSR practices is led by big firms that belong to multinational organizations (Torricco et al, 2018). Considering stakeholder theory, study reported that larger companies disclose more information on environment and society. Firms who are closer to consumers disclose more information on customers, community and society (Dias, et al, 2018). Bigger size firms tend to be more committed to showcasing their environmental practices and contributions to their stakeholders (Chiu et al, 2020). Corporate identity (maturity) dimensions with disclosure (Michaels and Grüning, 2018) as well as award with disclosure (Anas et al, 2015) have positive relationship. The influential firm is transparent and trustworthy with no earning management in the reporting (Moratis and van, 2018). Institutional setting (different corporate nature) affects reporting within same industry (Wang, 2017). Local firms are found to provide more content and a wider variety of social and environmental disclosure (Odera et al, 2016).

### **3.5.2 Benefits of disclosure and challenges**

Most cited benefit includes: good stakeholder relation enable to address social justice issue (Ross, 2017); positive image/reputation so as to gain or protect legitimacy (Allen and Craig, 2016); minimize negative effect impact when CSR report publishes of past period (Huang et al 2017). Disclosures on social and environmental issues as adverts in their employment drive (Simpson and Aprim, 2018); simple apology or compensation to victims minimizes financial and reputational harm (Smith, and Rhiney, 2020). Evaluating CSR performance is vital which also help compensate negative outcome. Impression management tactics suggested includes admission and defense that firm needs to discuss its failure to act in a sustainable manner in reporting using GRI (Sandberg and Holmlund, 2015), reduce political pressure, potential conflicts and conveys positive signals to the markets, legitimacy gap among stakeholders, reduces information irregularity (Mahmood et al, 2019). To aware policy makers promote sustainable economic development through environmental reporting (Chiu et al, 2020). Challenges cited such as low commitment in green program and carbon disclosure not reported (DiSegni, 2015) that might be due to enforcement is lacking (Welbeck et al, 2017); low commitment in developing country (Elmogla et al. 2015), level of understanding to CSR practices is limited to philanthropic (Abugre and Nyuur, 2015).

Till date no rules particularly on performance reporting measure but outline sufficiently content for guideline (Wang, 2017). Indicators for the gaps in the level of CSR disclosure, particularly in

environment, energy, human resources and products, customers categories (Ling and Sultana, 2015), quality is achieved but minimal relatively to the extent of disclosure practices (Anas et al, 2015). Firms omit some sustainability report items; quality is lower relatively from quantity (Aggarwal and Singh, 2018). Poor disclose on CSR issues where community aspect (support for education and health, entrepreneurship, employee, sports sponsorship) received much attention (Abukari and Abdul-Hamid, 2018). Community orientation significantly impacts variable CSR (Mitra, 2021).

Bank lacks proactive involvement, gaps in implementing well planned CSR and making disclosure in Ethiopia (Bimir, 2016), no regular budget as well as working procedures in Hilton hotel (Tilaye, 2019), previous ruling party owned business is highly pollutant and no use of the regulatory power on environmental protection in Ethiopia (Asfaw et al, 2017). Serious financial, capacity-related, and principle based are challenges for climate change adaptation activity (Biango, 2020); Firms' emphasis to cost effectiveness and on-time delivery while minimizing environmental damage (Seriki, 2020).

### **3.6 CSR disclosure and performance**

Xu and Zeng (2016) established positive relationship between state ownership and CSR considering effect of tax reporting behavior profitability, ownership type and auditor type do not affect the disclosure behavior in any significant manner (Welbeck et al, 2017). Insignificant links between profitability as well as firm size with both the extent and quality of CSR disclosure, not necessary for larger and more profitable firms to disclose more CSR information (Anas et al, 2015). Corporate financial performance (CFP) was not better (negative relationship with environmental disclosure), environmental impact information could be value destroying. However community involvement disclosure, products and customer disclosures, human resource disclosures were found to enhance CFP have positive link (Usman and Amran, 2015). ESRP has a positive association with foreign and institutional ownership, board independence and board size (Masud et al, 2018). Using GRI database, governance affects ESRP where with foreign and institutional ownership, board independence, and board size including director share (Masud et al, 2018). Using same indicators, qualitative study proved that CSR reporting is prevalent but no primary area of CSR (Bissoon, 2018). Study using ESG depicted that environmental responsibility have negative relationship with financial performance, but no links with governance and no evidence having linkages. Using environmental, social, governance (ESG), insignificant CFP at aggregate level set at an individual level, some negative association is found between CSP and CFP (Jha and Rangarajan, 2020). Investments on environment, social and governance (ESG) dimensions help to increase financial performance (Jha and Rangarajan, 2020). Arguably prior findings were inconsistent, further investigation is required.

### **3.7 CSR outcome (financial and non-financial dimensions)**

Prior studies employed financial and intangible benefit (reputation, image) outcome measures. Four components of CSR (economic, legal, ethical and philanthropic) have positive significant link with non-financial performance in private and state organization (SO) but with individually SO (Al salman and Al-Nashmi, 2016). Related to financial performance, philanthropic, ethical, and legal activities affect ROA; have positive significant link in Ethiopian cement factory (Dunay et al, 2021). CSR practice positively affects CFP leads to enhance financial performance, value and growth in reputation (Devie et al, 2019; Dunay et al, 2021). Positive link between donations and sales revenue, community work and environmental responsibility, CSR activities affect growth (Nyame-Asiamah and Ghulam, 2019). Expenditures on CSR activities are typically intended as long- term investments that are likely to yield financial returns (Camilleri, 2017). Environmental responsibility has highest effect, followed by economic responsibility, and finally social responsibility on business performance measures include better profit compared with competitors, quality, sale increase (Sharabati, 2018). Firms that are proactive in supporting social responsibility and environmental sustainability earn significantly higher profit, but not higher than entire market (DiSegni, 2015). This situation gives competitive

advantage. In contrary profitability is significantly negatively linked with CSR (Michael and Grüning, 2018). No relationship between SR and profitability (Aggarwal and Singh, 2018). Neutral relation between CSR involvement and financial performance compared to those not involved (Lee et al, 2018). Higher ROE weaken negative reaction of shareholder (Huang et al 2017). No links were found between CSR and return on equity, CSR index reflects firm's responsibility toward community, employees and environment (Janamrung and Issarawornrawanich, 2015). Prior works were inconsistent requires further studies.

### 3.8 Extended CSR foundation

Political, economic, social and cultural contexts determine form of CSR. Extended CSR foundation is suggested based on universal CSR theories. CSR foundation depends on best CSR practice, affected by internal and external factors and by challenges ultimately affects performance. Variables for the study depend in the context and characteristic of firm attributes (Mehedi and Jalaludin, 2020).

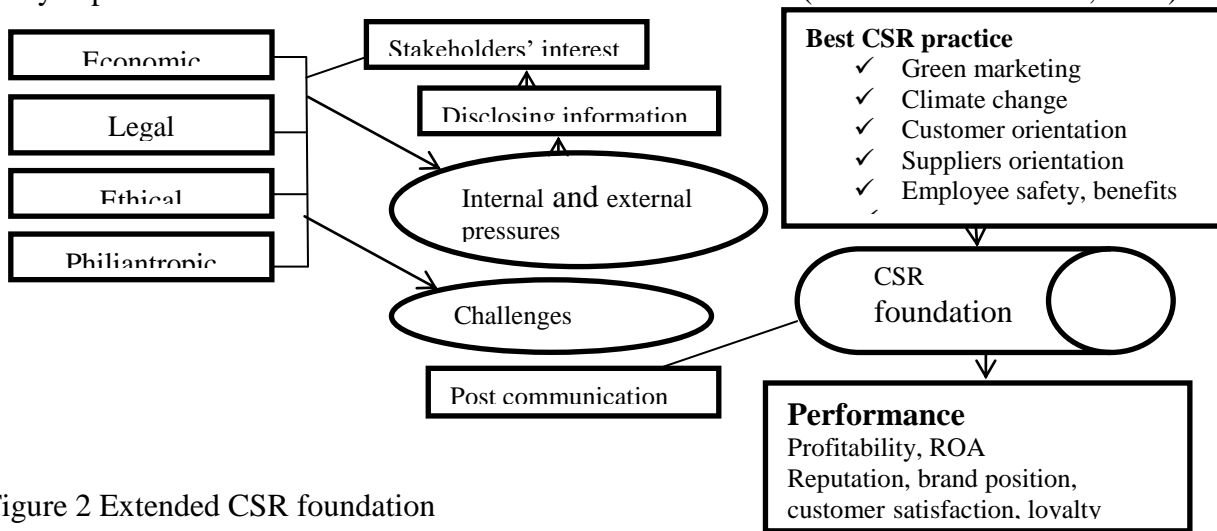


Figure 2 Extended CSR foundation  
 Source (own from the literature review)

## 4. CONCLUSION

This review attempted to identify and synthesize prior research studies mainly focus on CSR developments and subject. The all-inclusive search identified published between 2015 and 2020. Based on discussion, major conclusions are stated as follows.

The order of the importance of the Carroll's pyramid varies in different nations that can be affected by various factors: local and global culture, economic, social factors.

Post communication to the impacted stakeholder is vital if in case failure in CSR performance.

More expanded of mandated CSR practice is essential to meet expected organizational responsibility, and this in turn contributes to address the national issue of a nation.

The major determinants of CSR are internal (reputation, competitive advantage) and external (stakeholders, competitiveness, legal, ethical, policy, employee demand).

CSR reports that includes annual reports and sustainability reports (ESG report, GRI, TBL report) are instruments to manage reputation and measure for CSR performance.

Major challenges in CSR includes less commitment, awareness, enforcement particularly in developing country as well as shortage of fund, omitting item and low commitment in disclosure.

## 5. IMPLICATION

Governments advised to lay down more extended mandated CSR in which benefits the nations to address national issue through better CSR practice. Organization communications through annual and sustainability report (ESG report, GRI, TBL report) are vital means to manage reputation and measure for CSR performance and advised to incorporate in the center of organization strategy.

### **Research limitation and suggestion for further study**

Limited research output published in popular publishers/databases in African context that may not reflect in better form of CSR practiced. Some articles were not downloaded due to access denied. Since this study incorporated the prior works of the findings considering both theoretical and empirical study in manufacturing and service firms which offers mixed results, future study may consider separately that can better reflect the current form of CSR. Prior study result on the link between the CSR indexes and performance was inconsistency, further study is required. Since there is very limited finding using mixed research approach, qualitative research can be incorporated to explore reason for low enforcement in CSR that can be due to procedure problem, corruption, power, lack of stakeholder involvement etc.).

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