

# **QFD Approach to define CSR: Indian Perspective**

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## **ABSTRACT**

Corporate social responsibility (CSR) has been present in the management literature for more than five decades (Wood, 2010). Both organizations and societies have significantly increased their focus on CSR in the recent years. There are a number of CSR definitions such as stakeholders, business strategy, popularity, societal development, environment, and sustainability. An issue of concern is ‘there is a common set of definitions across all the dimensions?’ The intent of this paper is to determine if the QFD (QFD) method could be used to derive a single CSR definition **especially for under developed countries**. QFD is a quantitative technique that structures a multi-attribute, multi-person and multi-period problem hierarchically so that solutions are facilitated. This paper presents the development of an QFD model and the derivation of a CSR definition through it. The QFD approach is unique in the sense that in developing the model requirements are considered from multiple dimensions and concept is developed. The advantages of using such a technique are discussed.

## **INTRODUCTON**

### **What is CSR?**

Corporate social responsibility (CSR) has been present in the management literature for more than five decades (Wood, 2010). Both organizations and societies have significantly increased their focus on CSR in the recent years (Adams and Frost 2006; Gulyás 2009;

Young and Thyil 2009). Traditionally, companies focused on strategies for their business operations and profit. However, recent developments in strategic thinking support the need to add activities that expand out from the company into society. Scholars have identified these activities as corporate social responsibility (CSR) activities (Carroll 1979; Margolis and Walsh 2001). Among the many reasons identified to persuade companies to implement CSR are popularity (Fernando, 2007), business strategy (Dentchev, 2004) and stakeholder pressures (McWilliams and Siegel 2001). Many scholars have recognized the direct benefits of implementing CSR from the company's point of view (Margolis and Walsh 2001; Porter and Kramer 2002).

The practice of CSR has been dominated by developments in Western developed countries, such as the United States of America (USA) and the United Kingdom (UK) and Europe (Chambers et al. 2003) and it is unclear whether it translates easily into developing and non-Western countries. Several scholars who have identified the gaps between developed and developing countries have discussed these specific circumstances (Chambers et al. 2003; Matten and Moon 2004; Chapple and Moon 2005; Visser 2007). Published studies report that due to different cultural models and traditional customs a great deal of what is currently understood about CSR may not be applicable in developing countries such as India.

Friedman (1966) stated that traditionally, in a free economy, a business's main responsibilities are to utilize its resources and only engage in activities that give a return on profit. However, things have now changed and major adjustments are needed for success. Firms have discovered that they cannot survive if they neglect social factors in their businesses (Lunt, 2001; Lantos, 2002). Firms can no longer think only about making a profit since there is a growing demand for and pressures on them to be socially responsible

### **Confusion in Definition of CSR**

The growing body of literature has led to an abundance of definitions of CSR (Carroll, 1999; Moon, Crane and Matten, 2005; Dahlsrud, 2008; Vaaland, Heide and Grønhaug, 2008; Lu and Castka, 2009; Freeman and Hasnaoui, 2010), all presenting different viewpoints. The authors conclude that CSR is a contested concept, internally complex,

with open rules for application, an overlapping term with multiple synonyms, a conception of business-society-relations and a dynamic phenomenon.

In fact, the definition of CSR has shifted over time as firms have evolved with the rapid changes in social norms, beliefs and values (de Quevedo-Puente *et al.*, 2007). The lack of consensus among scholars with regards to a definition of CSR could potentially pose a significant problem. With various definitions of CSR, it could be difficult to measure initiative and theoretical development (i.e. to identify a domain for CSR and develop a CSR measurement model).

Much of the controversy concerning the definition of CSR comes from the complexity of the construct (Zahra and La Tour, 1987). Numerous definitions have been used in past research (Ullmann, 1985), thus adding to the confusion (Zahra and La Tour, 1987). To date, there have been several attempts by the scholars to establish a better understanding of CSR and its definitions (Carroll, 1999; Moir, 2001; Joyner and Payne, 2002) but the CSR construct remains ambiguous and lacking in clarity (Clarkson, 1995).

Similarly, Dahlsrud (2008) claimed that current definitions are biased and the methodology used to define CSR is inadequate due to lack of a basic understanding of the CSR construct. Recently, Freeman and Hasnaoui (2010) examined the multi-national understanding of CSR and found that CSR is not a universally adopted concept.

Over the past 4 decades scholars have debated the definition of corporate social responsibility (CSR) (Bowen, 1953; Carroll, 1979; Clarkson, 1995; Brown and Dacin, 1997; Carroll, 1999). Various management disciplines have recognized that CSR fits their purposes; for example in marketing, communication, finance, human resource management and reporting, and quality management. Consequently, different groups, specific to their own interests and purposes, have adopted a variety of CSR definitions. While progress has been made in understanding the concept and paradigm of CSR, there is still much debate as to what is the accepted definition of CSR. Some scholars have provided compelling arguments for their own definitions. Bowen (1953), Carroll (1979), Brown and Dacin (1997) and Sen and Bhattacharya (2001) defined CSR as social obligation. Meanwhile, Clarkson (1995), Donaldson and Preston (1995), Jones

(1995), Wood and Jones (1995) and Henriques and Sadorsky (1999) defined CSR as a stakeholder obligation. Some of the scholars defined CSR as ethics-driven (Donaldson and Preston, 1995; Jones, 1995; Swanson, 1995) and still others withhold judgement about the definition of CSR, for example, marketing practitioners (Robin and Reidenbach, 1987). In marketing, CSR covers a diverse range of issues such as consumerism, environmentalism, regulation, political and social marketing (Carrigan and Attalla, 2001).

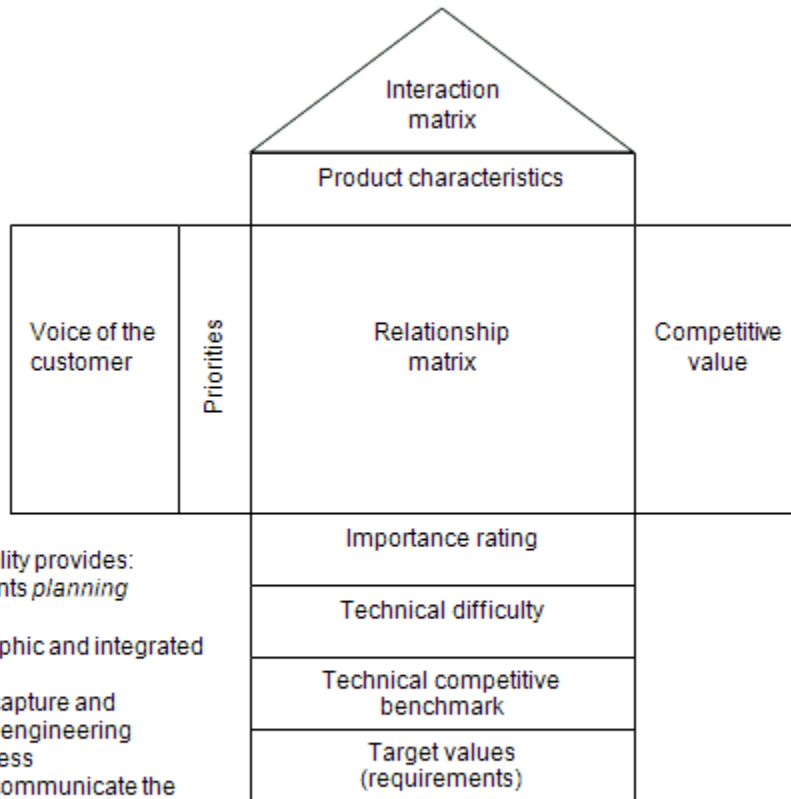
Since considerable confusion exists on a good definition of CSR, **the main objective of this study develop a comprehensive definition of CSR**. As regards methodology, after much thinking and looking at different methods, it was decided that QFD (an intuitive method invented by Toyota) approach would be the best.

### **Quality Function Deployment (QFD)**

QFD was laid out in the late 1960s to early 1970s in Japan by Akao (1990). Stated simply it is a logical and intuitive method. QFD is the method for a) Translating the Customer Requirement into design features of the product, b) Prioritizing those product features based on how the features respond to the needs of the customer, c) Comparing the product features with those of a Benchmark competitor, and d) Choosing the targets for the features based on such Benchmarking. The main philosophy behind QFD is that the customer is the greatest influence on the organization's process of developing and delivering products and services. Customer requirements are gathered into a visual document which is evaluated and remodeled during construction so the important requirements stand out as the end result. This is done through a matrix that relates a list of things that a customer **wants** to the design **hows**, i.e., services that satisfy customer wants (called House of Quality--HOQ). Figure 1 below shows a sketch of HOQ

A QFD framework will be used here to get a comprehensive definition of CSR. All the attributes from different themes will be the "What or the Voice of Customer" Different definitions will be the 'Hows' The matrix will be the bases for comparing the comprehensiveness of different definitions and coming out with the most comprehensive

**Figure 1** — House of quality template and benefits



The house of quality provides:

- A requirements *planning* capability
- A tool for graphic and integrated thinking
- A means to capture and preserve the engineering thought process
- A means to communicate the thought process to new members of the QFD team
- A means to inform management regarding inconsistencies between requirements, risks, and needs of the customer

## DEVELOPMENT OF DEFINITION THROUGH QFD

In trying to use QFD, one has to develop different components of the House of Quality, namely the “What or Voice of Customer” component and the “How” component. Here the different themes of CSR were taken as the “What” component and the various definitions were taken as “How” (Appendix 1 has all the definitions at the end of this paper). Figure-1 and Figure-2 shows the QFD matrix and the proposed QFD framework for assessing the various CSR definitions and the various CSR themes.

The different parts of the framework are filled as indicated below:

Each of the columns on the extreme left of the matrix is a CSR Theme or a CSR category. Each theme or category for CSR definitions is listed under each left column. Each row in these columns correspond to as one WHAT. The relative importance of each of the CSR Theme is assigned in the second column. The relative importance is assigned based on the value given to each of the themes by various scholars and writers across time span.

Various research scholars, organizations and practitioners have defined CSR under multiple thematic areas. The different CSR themes are *Corporate Social Responsibility (CSR)*, *Stakeholder Responsibility/Obligation*, *Business Ethics.*, *Market Based Orientation*, *Sustainable Development (SD)*, *Corporate Citizenship (Governance)*, *Corporate Accountability (Legitimacy)*, *Triple-Bottom Line (TBL)*, *Corporate Philanthropy*, *Culture and Developing Nations*.

Since the seminal works of Bowen et al in 1950's Corporate Social Responsibility (CSR) has taken various shapes and terms (societal importance, societal values etc.). Hence, *Corporate Social Responsibility (CSR)* is one of the most prevalent and popular themes for decades. *Stakeholder Responsibility/Obligations* was coined only after Freeman developed in 1980s. However, the some of the key stakeholders were popular and

prevalent since 1950's (like corporate, business, economic, legal etc.). *Corporate Citizenship or Governance* has evolved over decades. The key aspects within Governance like Board members, separation Chairman from the Managing Director, involvement of female genders, involvement of outside directors etc. are all part of corporate citizenship or Governance.

*Business Ethics* has been in business and corporates for a long time. The moral, fair and ethical aspects within the corporation as well with their employees were part of Business ethics themes. *Market oriented or market focused* are companies that are focused primarily on their markets and marketing their products and services. They develop business and their societal programs that are tailed based on market and marketing focused. The *sustainable development (SD)* was coined and developed in recent years. It includes not only CSR but also environment and pollution. The sustainable development includes, society, environment and pollution aspects within this theme.

*Corporate Accountability/Legitimacy* includes all the business aspects that will enable the corporate to survive and be competitive. Another aspect that helps them to be legitimate is communicating with the outside stakeholders and reputation in public and at the eyes of outside stakeholders. Hence, industry and corporate affiliations, endorsement, enrollments and also third-party bodies like organizations etc. are important for companies to endorse to enhance their CSR. *Triple-Bottom line (TBL)* has evolved over last few 2 decades. This encompasses the planet, profit as well as the people. Hence, corporations involving into these aspects encompass TBL.

Figure-1

Row	Col	CSR Definition/Technique/Approach	Social Responsibility	Stakeholder Oblig	Business Ethics	Marketing Based	Sustainable Deve	Corporate Citizen	Corporate Account	Triple Bottom Line	Corporate Philant	Culture	Developing Nation	Relative Importance	Cust. 1 Absolute Impo	Absolute Importance	Absolute Sum Rankin
2	1	Bowen et al: Obligato	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
3	1	Drucker et al: Advanc	x	0	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
4	1	Levit et al: Corpora	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
5	1	Davis et al: Law of S	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
6	1	Friedrick et al: Publi	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
7	1	Friedman et al: Princ	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
8	1	McQuire et al: Citize	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
9	1	Davis, Blomstrom et a	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
10	1	Walton et al: Intimacy	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
11	1	Heald et al: Actual pol	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
12	1	Johnson et al: Social	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
13	1	Community for Econo	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
14	1	Steiner et al: Attitude	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
15	1	Manne, Walton et al: C	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
16	1	Fillbert, Parker et al: G	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
17	1	Ackerman et al: Intern	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
18	1	Votaw et al: Intern	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
19	1	Fellis, Walton et al: Co	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
20	1	Backman et al: improv	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
21	1	Setni et al:	x	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####

Figure-2

Row	Col	CSR Definition/Technique/Approach	Social Responsibility	Stakeholder Oblig	Business Ethics	Marketing Based	Sustainable Deve	Corporate Citizen	Corporate Account	Triple Bottom Line	Corporate Philant	Culture	Developing Nation	Relative Importance	Cust. 1 Absolute Impo	Absolute Importance	Absolute Sum Rankin
2	1	Preston, Post et al: Ad	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
3	1	Bowman, Haire et al: OP	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
4	1	Fitch et al: Attempt to	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
5	1	Carroll et al: Entcomp	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
6	1	Jones et al: Corporatio	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
7	1	Donaldson, Dunfee et a	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
8	1	Murray, Montanari et a	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
9	1	Freeman et al: Strateg	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
10	1	Watrick, Cochran et al	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
11	1	Epstein et al: Normative	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
12	1	Reder et al: consider b	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
13	1	Hopkins et al: increase	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
14	1	Kilcullen, Koolstra et a	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
15	1	World Business Count	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
16	1	Kitayory, Rostami et al	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
17	1	Woodward Cycle et al	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
18	1	Business for Social F	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####
19	1	UK Gov	0	x	0	0	0	0	0	0	0	0	0	0	#####	#####	#####



*Corporate Philanthropy* includes the direct donations and philanthropic activities taken by corporates directly. *Culture* of the organization as well as the culture of the people in the society and area is very important for organizations to develop CSR. In addition, though CSR has been introduced in developed nations decades ago, the methods and processes cannot be just imbibed in *developing nations* like India. The challenges at the corporate and society are quite different at the developing nations. Hence, *developing nations* need to be studied in comprehensive manner before implementing CSR.

In recent times, developing nations, culture of the region, corporate citizenship (Corporate Governance), Triple-Bottom Line, Sustainable Development (SD) are emerging as important themes as the world dynamics are becoming global and as the underdeveloped nations are developing the growing economies.

Based on the above reasons, the authors suggest a comprehensive set of WHATs based on historical aspects as well as recent developments and impacts at global as well as local levels. The WHATs and their relative importance are obtained for the various thematic areas of CSR Definitions.

The right hand columns in the QFD matrix are the HOWs. The HOWs are the various CSR Definitions that are obtained through extensive literature review since the 1<sup>st</sup> CSR Definitions in 1950s. These definitions are taken from the Appendix-1 given below. *The Appendix-1 shows the table of all the CSR Definitions since 1950s. The Appendix-1 below shows the year, Author and the CSR Definition.* The authors have taken 40 CSR definitions in chronology of time to analyze each of the CSR definition.

The relationship matrix at the intersection of the various WHATs and HOWs captures the importance level of each HOW (CSR Definition) for each WHAT (Themes of the CSR Definitions).

### **Comprehensive Definition of CSR**

Looking at the matrix-1 and matrix-2 of the QFD Table, we can observe that there is an intersection of the various themes against the CSR Definitions. The intersection at the

center of the matrix-1 and matrix-2, is shown with an “X” and the non intersections are shown with an alphabet “0”.

Hence, from the center/intersection of matrix-1 and matrix-2 of the matrix we can again observe and note the CSR Definitions that would pop up. *Some of the CSR definitions that pop-out are Bowen et al CSR definition “Social Responsibility refers to the obligations of the businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society”, or Davis et al CSR Definition “Iron Law of Responsibility, which held that social responsibilities of businessmen need to be commensurate with their social power”.*

The authors used the content analysis coding methodology for the various CSR Definitions. All the CSR definitions were taken verbatim without any distortion or authors interpretation. The definitions were taken keeping timespan (since 1950’s onwards) as a reference point.

Observing and reviewing each of the keywords in the CSR definitions from the QFD Matrix-1, since Bowen et al definition in 1950 using the QFD technique the authors conclude that Corporate Social Responsibility (CSR) and Stakeholder obligations are very significant points to be addressed from 1950’s to 1970s.

From the QFD Matrix-2, it can also be observed and concluded that after 1970’s till about 1990s the Corporate Accountability or institutional legitimacy was also a very significant aspect within the social responsibility by the corporates.

It is certainly quite interesting to note that some of the very important themes like Sustainable Development, corporate citizenship (corporate governance), culture and developing nations have still not important considerations within the definitions. These themes have been introduced and raised by many scholars in the recent history.

The most apt comprehensive definition from the above analysis would be “ We define Corporate Social Responsibility (CSR) as business commitment to economic development, social development of country at large, working with various stakeholders

and ensuring the corporate governance is adhered while the sustainable development is not compromised.”

## **DISCUSSIONS AND LIMITATIONS**

Prior researchers found many of the factors important for CSR definitions. The empirical evidence from the literature reviews supports that all the above factors from previous research have been mentioned across time. Hence, across time and locations and as the global economies started to become global the CSR definitions were challenged and hence changed.

The current situation in a developing nation like India is also the same. The cultural, economic and business demands have certainly challenged the government as well as the regulators to mandate CSR in India. This has certainly challenged researchers for a relevant CSR definition and to explore for refined and not take one of the existing definitions in existence.

There were only 40 CSR definitions that were used to assess using the QFD matrix method. Hence, the definitions are not complete and comprehensive. In addition the relative weights assigned to the themes were also at the discretion of the authors.

In summary, the overall fit of the CSR definition seems encouraging. The authors feel the framework could lead to a very useful framework if the WHATs and the HOWs are validated from the various stakeholders in the industry. QFD has proved to be a very powerful framework and the attempt to exploit its power towards the CSR definitions using the various themes was unique.

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#### Appendix – 1:

Table of 40 CSR Definitions from the 1950s to the Present:

Year	Author	Definition
1953	Bowen	SR refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.
1960	Davis	Iron Law of Responsibility, which held that social responsibilities of businessmen need to be commensurate with their social power.
1960	Frederick	Social Responsibility (SR) mean that businessmen should oversee the operation of an economic system that fulfils the expectations of the public. And this means in turn that the economy's means of production should enhance total socio-Economic welfare.  SR in the final analysis implies a public posture toward society's economic and human resources and a willingness to see that those resources are used for broad social ends and not simply for the narrowly Circumscribed interests of private persons and firms.
1963	McGuire	The idea of social responsibilities supposes that the corporation has not only economic and legal obligations but also certain responsibilities to Society which extend beyond these obligations.  The corporation must take an interest in politics, in the welfare of the community, in education, in the „happiness“ of its employees, and, in fact, in the whole social world about it. Therefore, business must act justly as a proper citizen should.
1966	Davis and Blomstrom	Social responsibility, therefore, refers to a person's obligation to consider the effects of his decisions and actions on the whole social system. Businessmen apply social responsibility when they consider the needs and interests of others who may be affected by business actions. In so doing, they look beyond their firm's narrow economic and technical

		interest.
1967	Walton	In short, the new concept of social responsibility recognizes the intimacy of the relationships between the corporation and society and realizes that such relationships must be kept in mind by top managers as the corporation and the related groups pursue their respective goals.
1970	Heald	The idea of social responsibility as businessmen themselves have defined and experienced it.  The meaning of the concept of social responsibility for businessman must finally be sought in the actual policies which they were associated.
1971	Johnson	A socially responsible firm is one whose managerial staff balances a multiplicity of interest. Instead of striving only for larger profits for its stockholders, a responsible enterprise also takes into account employees, suppliers, dealers, local communities, and the nation.  Social responsibility states that business carry out social programs to add profits to their organization.  The third approach of social responsibility assumes that the prime motivation of the business firm is utility maximization; the enterprise seeks multiple goals rather than only maximum profits.  A socially responsible entrepreneur or manager is one who has a utility function of the second type, such that he is interested not only in his own well-being but also in that of the other members of the enterprise and that of his fellow citizens.  The goals of the enterprise, like those of the consumer, are ranked in order of importance and that targets are assessed for each goal. These target levels are shaped by a variety of factors, but the most important are the firm's past experience with these goals and the past performance of similar business enterprises; individuals and organizations generally want to do at least as well as others in similar circumstances.
1971	Community for Economic Development (CED)	The inner circle includes the clear-cut basic responsibilities for the efficient execution of the economic function-products, jobs and economic growth.  The intermediate circle encompasses responsibility to exercise this economic function with a sensitive awareness of changing social values and priorities: for example, with respect to environmental conservation; hiring and relations with employees; and more rigorous expectations of customers for information, fair treatment, and protection from injury.  The outer circle outlines newly emerging and still amorphous responsibilities that business should assume to become more broadly involved in actively improving the social environment. (For example, poverty and urban blight).
1971	Steiner	Business is and must remain fundamentally an economic institution, but...it does have responsibilities to help society achieve its basic goals and does, therefore, have social responsibilities. The larger a company becomes, the greater are these responsibilities, but all companies can assume some share of them at no cost and often at a short-run as well as a long-run profit.  The assumptions of social responsibilities is more of an attitude, of the



		<p>way a manager approaches his decision-making task, than a great shift in the economics of decision making. It is a philosophy that looks at the social interest and the enlightened self-interest of business over the long run as compared with the old, narrow, unrestrained short-run self-interest</p>
1972	Manne and Wallich	<p>I take responsibility to mean a condition in which the corporation is at least in some measure a free agent. To the extent that any of the foregoing social objectives are imposed on the corporation by law, the corporation exercises no responsibility when it implements them.</p>
1973	Davis	<p>For purposes of this discussion it (CSR) refers to the firm's consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm.</p> <p>It is the firm's obligation to evaluate in its decision making process the effects of its decisions on the external social system in a manner that will accomplish social benefits along with the traditional economic gains which the firm seeks.</p> <p>It means that social responsibility begins where the law ends. A firm is</p>
		<p>not being socially responsible if it merely complies with the minimum requirements of the law, because this is what any good citizen would do.</p>
1973	Eilbert and Parket	<p>Perhaps the best way to understand social responsibility is to think of it as "good neighbourliness". The concept involves two phases. On one hand, it means not doing things that spoil the neighbourhood. On the other, it may be expressed as the voluntary assumption of the obligation to help solve neighbourhood problems.</p> <p>Those who find neighbourliness an awkward or copy concept may substitute the idea that social responsibility means the commitment of a business or Business, in general, to an active role in the solution of broad social problems, such as racial discrimination, pollution, transportation, or urban decay.</p>
1973	Votaw	<p>The term social responsibility is a brilliant one; it means something, but not always the same thing, to everybody. To some it conveys the idea of legal responsibility or liability; to others, it means socially responsible behaviour in an ethical sense; to still others, the meaning transmitted is that of "responsible for", in a causal mode; many simply equate it with a charitable contribution; some take it to mean socially conscious; many of those who embrace it most fervently see it as a mere synonym for "legitimacy", in the context of "belonging" or being proper or valid; a few see it as sort of fiduciary duty imposing higher standards of behaviour on businessmen than on citizens at large.</p>
1974	Eells and Walton	<p>In its broadest sense, corporate social responsibility represents a concern with the needs and goals of society which goes beyond the merely economic. In so far as the business system as it exists today can only survive in an effectively functioning free society, the corporate social responsibility movement represents a broad concern with business's role in supporting and improving that social order.</p>
1975	Backman	<p>Social responsibility usually refers to the objectives or motives that should be given weight by business in addition to those dealing with economic performance (e.g., profits).</p> <p>Employment of minority groups, reduction in pollution, greater</p>

		participation in programs to improve the community, improved medical care, improved industrial health and safety-these and other programs designed to improved the quality of life are covered by the broad umbrella of social responsibility.
1975	Sethi	Social responsibility implies bringing corporate behaviour up to a level where it is congruent with the prevailing social norms, values, and expectation of performance.
1975	Preston and Post	In the face of the large number of different, and not always consistent, usages, we restrict our own use of the term social responsibility to refer only to a vague and highly generalised sense of social concern that appears to underlie a wide variety of ad hoc managerial policies and practices. Most of these attitudes and activities are well-intentioned and even beneficent; few are patently harmful. They lack, however, any coherent relation to the managerial unit's internal activities or to its fundamental linkage with its host environment.
1975	Bowman and Haire	Represented CSR as opposed to those that were strictly "business".
1976	Fitch	Corporate social responsibility is defined as the serious attempt to solve social problems caused wholly or in part by the corporation.
1979	Carroll	The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organisations at a given point in time.
1980	Jones	CSR is defined as the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that
		prescribed by law or union contract, indicating that a stake may go beyond mere ownership.
1983	Carroll	In my view, CSR involves the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive. To be socially responsible... then means that profitability and obedience to the law are foremost conditions to discussing the firm's ethics and the extent to which it supports the society in which it exists with contributions of money, time and talent. Thus, CSR is composed of four parts: economic, legal, ethical and voluntary or philanthropic.
1986	Murray and Montanari	A socially responsible firm is one that accomplishes and is perceived to accomplish the desired ends of society in terms of moral, economic, legal, ethical, and discretionary expectations.
1987	Epstein	Corporate social responsibility relates primarily to achieving outcomes from organisational decisions concerning specific issues or problems which (by some normative standard) have beneficial rather than adverse effects on pertinent corporate stakeholders. The normative correctness of the products of corporate action has been the main focus of corporate social responsibility.
1991	Carroll	For CSR to be accepted by the conscientious business person, it should be framed in such a way that the entire range of business responsibilities is embraced. It is suggested here that four kinds of social responsibilities constitute total CSR: economic, legal, ethical and philanthropic. Furthermore, these four categories or components of CSR might be depicted as a pyramid. To be sure, all of these kinds of responsibilities have always existed to some extent, but it has only been in recent years that ethical and philanthropic functions have taken a significant place
1994	Reder	An all encompassing notion, (corporate) social responsibility refers to

		both the way a company conducts its internal operations, including the way it treats its work force, and its impact on the world around it.
1998	Hopkins	Corporate social responsibility is concerned with treating the stakeholders of the firm ethically or in a socially responsible manner. Stakeholders exist both within a firm and outside. Consequently, behaving socially responsibly will increase the human development of stakeholders both within and outside the corporation.
1999	Kilcullen and Kooistra	CSR is the degree of moral obligation that may be ascribed to corporations beyond simple obedience to the laws of the state.
1999	World Business Council for Sustainable Development	The commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life.
1999	Khoury, Rostami, and Turnbull	Corporate social responsibility is the overall relationship of the corporation with all of its stakeholders. These include customers, employees, communities, owners/investors, government, suppliers and competitors. Elements of social responsibility include investment in community outreach, employee relations, creation and maintenance of employment, environmental stewardship and financial performance.
1999	Woodward-Clyde	CSR has been defined as a „contract“ between society and business wherein a community grants a company a license to operate and in return the matter meets certain obligations and behaves in an acceptable manner.
2000	World Business Council for Sustainable Development	Corporate social responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large.
2000	Business for Social Responsibility	Business decision making linked to ethical values, compliance with legal requirements and respects for people, communities and the environment.  Operating a business in a manner that meets or exceeds the ethical, legal, commercial and public expectations that society has of business. Social responsibility is a guiding principle for every decision made and in every area of a business.
2001	UK Government	Corporate social responsibility recognizes that the private sector’s wider commercial interests require it to manage its impact on society and the environment in the widest sense. This requires it to establish an appropriate dialogue or partnership with relevant stakeholders, be they employees, customers, investors, suppliers or communities. CSR goes beyond legal obligations, involving voluntary, private sector-led engagement, which reflects the priorities and characteristics of each business, as well as sectoral and local factors.
2001	Pinney	Corporate social responsibility (CSR) or corporate citizenship can most simply be defined as a set of management practices that ensure the company minimizes the negative impacts of its operations on society while maximizing its positive impacts.
2001	Commission of the European Communities	A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. Corporate social responsibility is essentially a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment.

