

Business & Society

A tool for transdisciplinary research and CSR theory elaboration

Journal:	<i>Business & Society</i>
Manuscript ID	BAS-25-0834
Manuscript Type:	Original Manuscript - Full Length
Keywords:	collaborative research, corporate social responsibility (CSR), micro-enterprise, theory elaboration, conceptual analysis method (CAM)
Abstract:	<p>Global sustainability challenges can be addressed through transdisciplinary research, where scholars from different disciplines collaborate with stakeholders, including businesses and public authorities. A fundamental requirement for successful collaboration in research is that each participant understands the language of others. This study shows how a modified conceptual analysis method (CAM) can enhance the understanding between parties involved in transdisciplinary research. At the same time, the modified CAM can be used to develop contextual theory on CSR, specifically by aiding contrasting and refining concepts. The modified CAM procedure is presented here by eliciting micro-entrepreneurs', public authorities', and scholars' understandings of corporate social responsibility (CSR).</p>

SCHOLARONE™
Manuscripts

A tool for transdisciplinary research and CSR theory elaboration

Abstract

Global sustainability challenges can be addressed through transdisciplinary research, where scholars from different disciplines collaborate with stakeholders, including businesses and public authorities. A fundamental requirement for successful collaboration in research is that each participant understands the language of others. This study shows how a modified conceptual analysis method (CAM) can enhance the understanding between parties involved in transdisciplinary research. At the same time, the modified CAM can be used to develop contextual theory on CSR, specifically by aiding contrasting and refining concepts. The modified CAM procedure is presented here by eliciting micro-entrepreneurs', public authorities', and scholars' understandings of corporate social responsibility (CSR).

Keywords: collaborative research, corporate social responsibility, modified conceptual analysis method (CAM), theory elaboration, micro-enterprise

1 Introduction

This study contributes to the discussion on how to lower the communication barriers in transdisciplinary research where scholars work with lay community or non-academics, such as public authorities and the owner-managers of micro- and small companies (e.g., Kieser & Leiner, 2012; Mauser et al., 2013) to co-produce relevant information (Mobjörk, 2010). Current solutions to communication challenges suggest cultivating practitioners (McCabe,

Parker, Osegowitsch, & Cox, 2023) and utilizing knowledge brokers or ‘translators’ with social skills (Grafström, Jonsson, & Klintman, 2023) to facilitate communication in workshops, focus groups, and working teams. Sharing a language, for example, through long-term engagement (Van de Ven, 2018) or ‘translators’ who have worked in both worlds, is a key to successful industry-academia collaboration (Bjerregaard, 2010; Di Benedetto et al., 2019).

Scholars start interdisciplinary studies using key concepts, which are rarely self-evident to non-academics. As Nilsen (2005, 131) puts it, “researchers *do* things with words”. Nevertheless, two features hinder that process. First, it is surprisingly rare for scholars to expressly define or contextualize key concepts (Brown et al., 2022; Lamber & Newman, 2023; MacKenzie, 2003). Second, scholars collaborating with non-academics should not impose their conceptualizations on others (Kieser & Leiner, 2012). Instead, the parties should discuss and reveal how all involved understand the phenomenon in their contexts (Brown et al., 2022), especially in multidisciplinary research.

Sharing a language through long-term engagement (Van de Ven, 2018) and training knowledge brokers (Grafström, Jonsson, & Klintman, 2023) takes time. However, when initiating transdisciplinary research, a quicker solution is needed to address the lack of shared vocabulary (Mauser et al., 2013). This study proposes that, when modified, a conceptual analysis method (CAM) (Tähtinen and Havila, 2019; Tähtinen & Suomi, 2022) can be helpful in that endeavor. The modified CAM presented in this study reveals different understandings of any key concept to aid communication in transdisciplinary research. Hence, the aim of using the modified CAM is not to derive a single accepted definition, but to reveal how the parties’ understanding of the phenomenon is influenced by the contexts in which they operate. Once the meanings are exposed and visualized, the knowledge helps the parties avoid conceptual confusion that would otherwise exist between groups and even within them. Moreover,

1
2
3 scholars can utilize the results of CAM in theory elaboration (Fisher & Aguinis, 2017; Koleva &
4
5 Meadows, 2025), refining the concept and contrasting it in various contexts. Academics and
6
7 non-academics use theory to understand the empirical world and the role of concepts is to
8
9 organize ideas and communicate them clearly (Bacharach, 1989). Accordingly, this work
10
11 explores how the CAM can be modified to facilitate communication in transdisciplinary
12
13 research. Moreover, we ask how the results of a CAM analysis can advance theory elaboration.
14
15

16
17
18 This study sheds light on how micro-entrepreneurs, public authorities, and scholars
19
20 comprehend corporate social responsibility (CSR) and shows how a modified CAM reveals and
21
22 illustrates the differences in language and understanding between and within these groups.
23
24 In doing so, this study not only offers a tool for transdisciplinary research but also contributes
25
26 to the elaboration of CSR theory, contextualizing the concept and comparing the
27
28 understanding of CSR among micro-entrepreneurs, scholars, and public authorities. The
29
30 outcomes aid transdisciplinary research collaboration in a neglected micro-company context
31
32 and answer the call for CSR conceptualization in entrepreneurship by Koleva and Meadows
33
34 (2025).
35
36
37
38
39
40
41
42
43

44 **2 Corporate Social Responsibility in the Micro-company Context**

45
46 Resolving pressing global problems requires transdisciplinary dialogue and research
47
48 collaboration between industry and academia (Kieser & Liener, 2012). This study shows how
49
50 the CAM can be modified to enable the parties in transdisciplinary CSR research to understand
51
52 each other. We chose the micro-company¹ context as it is under-researched (Chiesa &
53
54
55
56
57
58

59 ¹ European Commission (2005) definition of a micro-enterprise: fewer than 10 employees and an annual
60 turnover or balance sheet below €2 million.

Pszychodzen, 2020; Homer & Gill, 2022; Soundarajan, Jamali & Spence, 2018), although 99 % of EU businesses in 2022 were micro or small companies (Eurostat, 2024) and make a substantial positive contribution to social responsibility.

Although scholars have attempted to clarify the concepts of corporate social responsibility (CSR) and social sustainability, the conceptual landscape remains far from clear. The umbrella concepts have become even more abstract (Colantonio, 2009; Homer & Gill, 2022; Matten & Crane, 2005) and have converged despite their different origins (Bansal & Song, 2017)². The situation hinders the development of theoretical understanding and practical responsibility work (Lindgreen and Swaen, 2009).

Some scholars have called for “a common reference point” (Okoye, 2009, p. 623) and a widely accepted definition (Frynas & Stephens, 2015; Godfrey & Hatch, 2007) of each concept with sharp boundaries (Bansal & Song, 2017). The complexity involved is encapsulated in the description of CSR as a tortured concept (Godfrey & Hatch, 2007) that must be flexible (Mitnick et al., 2021; Okoye, 2009; van Marrewijk, 2003). Moreover, CSR research incorporates contrasting perspectives, such as economic and moral aspects (Godfrey & Hatch, 2007). The relationship between business ethics and CSR remains unclear (Enderle, 2010), and new, CSR-related constructs are continuously being proposed (De Bakker, Groenewegen, Den Hond, 2005). Consequently, Mitnick et al. (2021) called for systematic conceptual analysis to advance the field. Nevertheless, citation rates of studies conceptualizing CSR are declining (Frerichs & Teichert, 2023) even though understanding the language used in different contexts would aid effective research communication and spur advancements in the study and implementation of CSR. For example, to date, EU law includes 1766 instruments (EUR-Lex,

² For a discussion on the relationship between the concepts of CSR and social responsibility see e.g. Ashrafi et al. (2018).

Access to European Union law) on CSR, all of which legislators and management strategists might need to *be cognizant* of.

The ongoing calls for more research on CSR in small companies (Chiesa & Pszychodzen, 2020; Homer & Gill, 2022) and small business CSR (SBSR) (Soundarajan et al., 2018) and on the micro-level (Aguinis & Glavas, 2012; Frynas & Stephens, 2015) underscore the importance of eliciting conceptual differences to avoid misguided knowledge (Godfrey & Hatch, 2007). The use of and meaning ascribed to the term CSR by practitioners and the owner-managers of micro-companies remains a neglected research area (Lindgreen & Swaen, 2009; Koleva & Meadows, 2025; Weller, 2020). Moreover, micro-companies face new CSR demands. The EU Corporate Sustainability Reporting Directive (Regulation (EU) 2020/852) requires that micro-enterprises and SMEs that collaborate with large companies provide economic, social, and governance (ESG) reporting to their larger partners. Although the European Commission proposed a Simplification Omnibus package in February 2025, national legislation in Finland remains unchanged, and the Omnibus package may still undergo amendment before it is accepted by the European Parliament.

In addition, the EU Taxonomy regulation targets increasing investment in sustainable activities. The regulation also directly impacts micro- and small companies through the availability and expenses of financing. Given that, as mentioned, 99% of EU businesses in 2022 were micro or small companies, which employed 48% of the workforce (Eurostat, 2024), research on CSR in micro-companies affects a significant portion of society. Nevertheless, the social outcomes of CSR have not received the research interest they deserve, and research on the impact of CSR in business practice remains limited (Wang et al., 2020).

3 Research Approach

The study employs abductive reasoning (Peirce, 1998), a method also advocated by Fisher and Aguinis (2017) for studies targeting theory elaboration. The methodology decision was driven by the empirical discovery made during a university-led CSR project, where micro-entrepreneurs practicing CSR were uncertain about the ‘proper’ meaning of CSR and how to describe their company’s CSR activity. The discovery prompted us to study the understandings of the different groups that often participate in transdisciplinary projects, including academics, non-academics, and professional authorities who finance the projects.

The study modifies the CAM (Tähtinen & Havila, 2019; Tähtinen & Suomi, 2022) to analyze different user groups’ understanding of the same concept, as the CAM stresses the voices of the users in their context and how they shape a concept. The CAM was originally developed to elucidate conceptual confusion where scholars employ multiple concepts to refer to a phenomenon (Tähtinen & Havila, 2019). For that purpose, the CAM includes five steps: collecting the scholarly definitions, evaluating the conceptual status of the field, categorizing the meanings and boundaries of the concepts, tracing their theoretical underpinnings, and drawing conceptual maps (Tähtinen & Havila, 2019; Tähtinen & Suomi, 2022). The steps of CAM have been applied in various disciplines, for example, to clarify concepts related to professional competence (Antera, 2021), switching costs (Kim, Byon, & Choi, 2020), and integration (Teräs, 2023).

For this study, we modified the first step of the CAM. In addition to using the scholarly definitions of CSR as data, we interviewed micro-entrepreneurs and utilized definitions used by public authorities that promote CSR. In addition, we elucidate only a key concept, namely CSR, and skip Step 4; tracing the theoretical underpinnings, which is unnecessary in pragmatic

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

transdisciplinary research. These modifications enable CAM to lay out the differences and similarities in the understandings of different parties, representing different contexts. Thereafter, the parties are in a better position to understand each other in collaboration, whether they decide to temporarily align their views or to embrace the variety discovered. However, theory elaboration might be advanced by tracing the theoretical roots of scholars’ understandings of the concept.

The abductive nature of the study and three user groups of the CSR concept guided the unconventional tripartite structure of this study. The first part presents the views of micro-entrepreneurs, the second the views of public authorities, and the third the scholarly view. Each part begins with a description of the methodology for that section. The paper thus continues with Part One, presenting both the methodology applied in Part One and the results relating to micro-entrepreneurs’ understanding of CSR. The two other sections follow the same format. The study concludes by outlining the understanding of CSR and the modified CAM among practitioners, researchers, and public authorities.

4 Part One: Micro-entrepreneurs’ views on CSR

4.1 Modified CAM Methodology Applied in Part One

The empirical data for CAM consist of semi-structured interviews (Brinkman, 2014) of 23 micro-entrepreneurs from two Finnish regions, North and South-West Finland, who participated in university-led CSR coaching. The interviews were conducted at the beginning of the coaching and were intended to help customize the coaching; thus, the coaching had not yet influenced the participants’ views. The timing of the interviews created a relatively equal position for the informants as they could freely express their understanding without fear of seeming unknowledgeable. This setting resembles transdisciplinary research, where we

suggest using the CAM at the start of the project. The informants consented to the use of the data for research purposes.

Table 1. Micro-entrepreneurs as informants

Industry	Owner-manager	Number of employees
Nail and beauty salon	Female	-
Landscaping	Male	-
Social media marketing	Female	-
Advertising agency	Female	-
Accommodation	Female and male	-
Tourism services	Male	-
Tourism services	Female	-
Clothing retailer	Female	-
Management consulting	Male	-
Artistic creation	Female	-
Roastery	Female	1
Restaurant services	Female	1
Clothing retailer	Female	1
Food production	Female	1
Advertising agency	Male	1
Research and development services	Male	3
Upholstery business	Male	4
Food production	Female	4
Social and health services in homes	Female	4
Field sports retailer	Male	5
Technical building services	Male	6
Art-based therapeutic services	Female	9
Bedding manufacturer	Female	8-9

Table 1 illustrates the informants' various lines of business and showcases the variation in their industry-specific positioning on sustainability management. The interviews explored the entrepreneurs' perceptions of sustainability, responsibility, and social sustainability, as well as their companies' social sustainability practices. The audio-recorded interviews were conducted in Finnish, the native language of both interviewers and informants, and lasted between 30 and 90 minutes.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

The content analysis (Krippendorff, 2004) of the interviews is based on a data-driven approach. Initially, all content related to CSR was identified from direct responses to question “What does social responsibility mean to you / your company?” or indirect descriptions of company values and practices through which CSR is implemented within the companies. The following analysis phase identified the interview sections where the entrepreneurs describe their social responsibility-related values, actions, and business strategies, activities, and situations.

Finally, the interview extracts were categorized based on who is responsible for CSR (the company or the manager), at which stakeholders the social sustainability activity is directed, and the elements it described (social, economic, environmental, or cultural). Those categories were formed based on two simultaneous inductive analyses: analysis of the interview data by two authors and analysis of scholarly definitions from CSR research by a third author (described in Section 6.1). Appendix 1 shows a section of the analysis tables in Excel. All authors discussed and cross-checked the evolving categories and the final analysis tables to reach a consensus.

4.2 Entrepreneurs’ View of CSR

When asked directly how they understood CSR, several micro-entrepreneurs expressed uncertainty about its meaning; some requested examples, while others found it a new concept. The situation echoes Campopiano, De Massis, and Cassia’s (2012) findings, which indicate that SMEs are often unaware of the concept. However, as the discussion continued, the entrepreneurs described multiple practices within their firm that encapsulated social sustainability work, although they viewed them as routine aspects of conducting business.

The entrepreneurs emphasized that a firm's responsibility must be genuine, not superficial. Some stressed responsibility is entwined with all company activity, encompassing the everyday actions and decisions of the entrepreneur and the employees. For some, CSR was value-based, grounded in, and aligned with the entrepreneur's personal values. Such entrepreneurs thus used their own agent capability in their company (Soundarajan et al., 2018). Nevertheless, others saw CSR as a way of differentiating the firm or building its competitive advantage, as Simunaniemi et al. (2023) suggest. The micro-entrepreneurs saw that the company and the individuals representing it were active contributors to CSR.

The views on the scope of CSR differed: the broadest view encompassed the entire world: "Responsibility is making the world better than it was before the business was established." [Advertising agency]. For micro-entrepreneurs, the target groups of CSR were specific and multifaceted: customers, employees, their own family, suppliers and subcontractors, business partners, funders, other actors in the industry, and/or in their village, region, or country - even 'everybody' (see Figure 1). Some described applying social responsibility to themselves, in that they addressed their own well-being and professional capability.

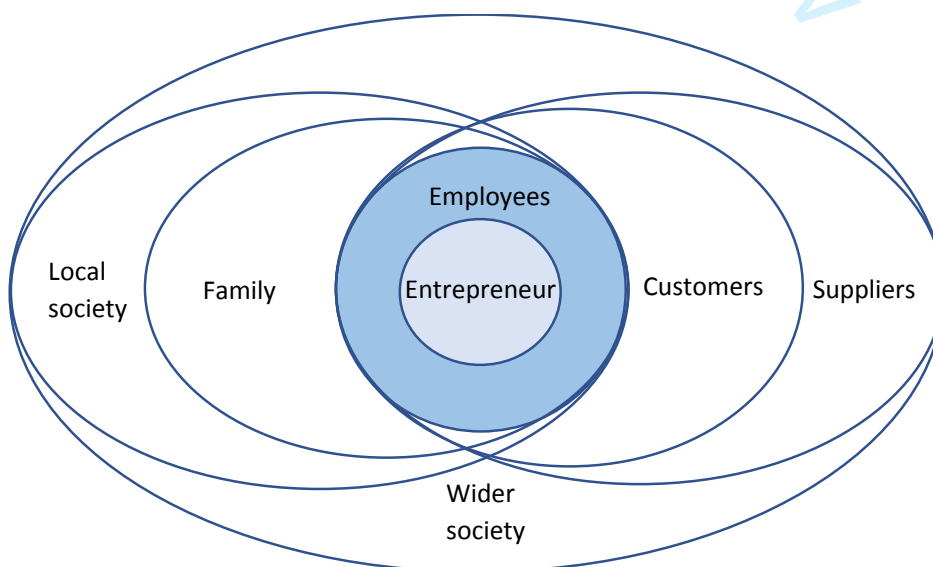


Figure 1. The target groups of micro-entrepreneurs’ CSR

The nature of CSR was described in terms of encompassing integrity and reliability, being as good as one’s word. This view reflects values deeply ingrained in Finnish culture (Helkama & Portman, 2019). Honesty was concretized with example activities in marketing (keeping one’s promises), not hiding anything, being honest with customers about the characteristics of the offering, and in customer service, admitting mistakes when they occur. A strong value base of CSR could result in choosing to serve only those customers that share the same values, “...selecting customers so that you don’t co-operate with or use your expertise to advance activities that you don’t see as ethical.” [Bedding manufacturer]. CSR can also extend beyond satisfying customer expectations or interests and could include providing a positive role model that encourages customers to be socially responsible. That perception supports Soundarajan et al.’s (2018) results, which revealed that small businesses use their social capital innovatively to wholeheartedly promote social responsibility.

Micro-entrepreneurs practiced CSR primarily because they wanted to make the world a better place and/or because it was financially beneficial. Some recognized a tension in balancing their sustainability values and the expectations of certain stakeholders (e.g., financiers and advisers), in the sense that actions must always benefit the business, given that some responsible actions can adversely affect profits.

Some viewed CSR as a standard requirement or a hygiene factor that no longer generates competitive advantage. Some stated that their firm did not communicate a CSR program for fear of customers disputing its claims and being accused of brown-washing. Those micro-entrepreneurs chose to convey their responsible actions implicitly: “To me, it [responsibility] is self-evident. It would feel stupid and a bit hypocritical to write about it.” [Upholstery

entrepreneur]. This supports Morsing and Spence (2019) theorizing of SMEs implicit CSR communication. However, the current national legislation requires explicit communication of CSR to larger partner companies at least.

5 Part Two: Public Authorities' Views on CSR

5.1 Modified CAM Methodology Applied in Part Two

Public authorities are included in the analysis because they are influential advocates of CSR and are often referred to in the public funding calls that are important for transdisciplinary research. The data for the CAM, namely the definitions of CSR, were collected from the websites of the following ten authorities and policymakers: Amnesty U.K. (2002); the European Commission (CSR Europe, 2011; Directorate-General for Enterprise, 2003), the European Union (2001), the Government of Canada (2006; 2019), the (India) Companies Act (2013), the International Finance Corporation, a member of the World Bank Group (2014), OECD³ (2018), and the United Nations Industrial Development Organization (UNIDO, 2023). The third author analyzed the definitions using the same categories as were applied to the micro-entrepreneurs' data, followed by a discussion with the other two authors to reach consensus.

5.2 Public Authorities' View on CSR

All the definitions examined considered the active parties to be the companies rather than their managers, and the majority referenced society or stakeholders as the groups to be considered. Only the European Commission's Directorate-General for Enterprise's white

³ OECD (2018) refers to RBC and views CSR as philanthropy.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

paper on Responsible Entrepreneurship (2003) specifies target groups, mentioning employees, customers, suppliers, competitors, and the local community.

The definitions exhibit considerably different viewpoints on the nature of CSR. Four bodies describe it in terms of proactive action. Those were the Government of Canada (2006), the Companies Act (2013) of India, the European Commission’s Directorate-General for Enterprise (2003), and the International Finance Corporation (2014). There is no agreement on the elements of the definition of CSR: three include social, economic, and environmental aspects, three comprise social and environmental aspects, one has social and economic elements, and three lack any description. Six state the reasons for CSR, of which two see CSR as a voluntary action performed for its own sake, and three either as an obligation to match or exceed legislative provisions. Hence, the views of public authorities are abstract and varied, and indeed may need updating.

Although not included in the analysis above, we would like to adopt the description of sustainable development first expounded by the Brundtland Commission (1987). The report (1987, I.3.27) states that

[sustainable development] meets the needs of the present without compromising the ability of future generations to meet their own needs. The concept of sustainable development does imply limits - not absolute limits but limitations imposed by the present state of technology and social organization on environmental resources and by the ability of the biosphere to absorb the effects of human activities.sustainable development requires meeting the basic needs of all and extending to all the opportunity to fulfill their aspirations for a better life.

The description sets limitations on growth (in terms of the biosphere and basic needs), expressly encompasses all humans, including future generations, and aims to eliminate

poverty. The question remains: Should not public authorities view CSR as a vehicle to advance sustainable development?

6 Part three: Scholarly Understanding of CSR

6.1 Modified CAM Methodology Applied in Part Three

We modified the CAM to elicit the key components of the concepts used in CSR research. The modification of the CAM skips a systematic database search of the literature to collect data because several existing reviews offered suitable data (93 definitions of CSR). Accordingly, our analysis relies on the following studies that either list existing CSR definitions or review recent use of the CSR concept: Carroll (1999, 2021), Cronin (2022), Dahlsrud (2008), Freeman and Hasnaoui (2010), Rahman (2011), and Sarkar and Searcy (2016). However, none of those articles are based on analysis like that conducted in the current study. Reviews agree on there being no single accepted definition of the CSR concept (Aguinis & Glavas, 2012, 2019; Frynas & Yamahaki, 2016; Homer & Gill, 2022). In addition to the many definitions of CSR, definitions of small business social responsibility (SBSR) have emerged. Although developed to reflect the SME context, they are used in some research (e.g., Lepoutre & Heene, 2006; Soundarajan et al., 2018) and ignored in others (e.g., Oduro et al., 2024; Spence, 2016), which increases the conceptual variety. No definition of micro-company social responsibility was found.

As discussed earlier, the meanings and boundaries of the 93 definitions and descriptions of CSR were categorized following an inductive analysis. The categories were the same as in the previous two analyses: the actor(s) involved in CSR, the targets or stakeholders considered, the nature of CSR, why the actors practice CSR, and what aspects are included. The last category refers to CSR's economic, environmental, social, cultural, philanthropic, and ethical aspects. However, the categories reflect Whetten's (1989) theory development

building blocks: What (the aspects), How (the nature), Why (the reasons), Who (the actors), and Where (the targets), although excluding When.

6.2 The scholarly view of CSR

The 93 definitions derive from research spanning nearly a century, from 1938 to 2022. Our data confirm the earlier reviews that the field is affected by polysemy (Aguinis & Glavas, 2012, 2019; Frynas & Yamahaki, 2016; Homer & Gill, 2022); a single concept is defined in multiple ways. Accordingly, there is potential for conceptual confusion. Over the years, several definitions have been applied, and while some share elements, no single stream of development toward a unified definition(s) is discernible.

We examined who undertakes CSR activity according to the scholarly definitions. A majority (64 %) of those CSR definitions only place responsibility at the company level. Surprisingly, only a few definitions (16 %) consider individual managers to be active parties in CSR, either solely or in addition to the company. Moreover, most of those definitions that place the responsibility solely on managers are early examples (e.g., Barnard, 1938; Davis, 1960; Frederick, 1960), with only Elhauge (2005) and Basu and Palazzo (2008) being contemporary. A minority of the definitions (5 %) provided between 1967 and 2001 name managers *and* the company as active actors. The remainder do not specify any actor. Companies represented as collections of several managers or owner-managers (as is common in micro-companies) are not mentioned.

Almost half of the definitions consider society as the target of CSR. However, some studies also specify other target groups, such as the local community, suppliers, and customers. Figure 2 shows that the second most-mentioned target group, stakeholders (20 %), is also broad, and one that appears in later definitions. Definitions focused on stakeholders

seldom include any other target groups, unlike those focused on society. Only Hopkins (2003) and Jackson and Hawker (2001) refer to employees / internal stakeholders.

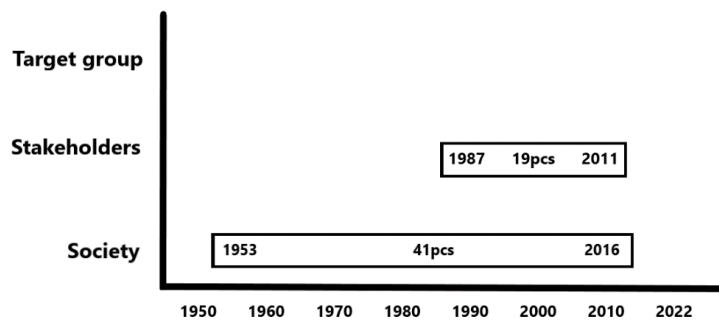


Figure 2. A shift from society to stakeholders as target groups in CSR definitions

Around 65 % of definitions focus on two broad target groups: society and stakeholders. Hence, the target groups or groups to consider in CSR are mostly described on quite an abstract and general level. The third-placed target group is employees (17 %). Only a few definitions specify entrepreneurs, citizens, the government, shareholders, and future generations as target groups. Scholars might aim to provide concise definitions with broad coverage, suitable for use in any context.

The six categories of the nature of CSR in the definitions are: thinking, attitude, decisions or policy, proactive action, reactive action, and impact. Twelve definitions view the nature of CSR as actors' *reactive actions*, two as reactive *and* proactive, and seven as *proactive actions*. Hence, most definitions consider that remedying any harm caused by the managers' and/or companies' activities is sufficient; a smaller number requires deliberate actions to support social responsibility. The latter category of studies includes both earlier (e.g., Sethi, 1975) and more recent ones (e.g., Mellahi et al., 2016), so no clear shift toward more proactive forms of action is evident. Giving equal weight to deliberate actions and preventing or remedying harm remains a marginal view.

The second largest group (16% of the definitions, see Table 2) includes the impact of a company’s (or managerial) actions on the definition of CSR, with half of them serving as the sole indication of the nature of CSR.

Table 2. Definitions of CSR advocating impact as its nature

Study	Nature of CSR					
	thinking	attitude	decision, policy	proactive action	reactive action	impact
Davis 1973	x	x			x	x
Epstein 1987			x			x
Lerner & Fryxell 1988						x
Wood 1991			x		x	x
Frederick, Post & Davis 1992						x
Reder 1994					x	x
Gray, Owen & Adams 1996					x	x
Frankental 2001						x
Mohr, Webb & Harris 2001						x
Pinney 2001			x			x
Habisch & Wegner 2005						x
Maon, Lindgreen & Swaen 2010	x					x
Sarkar & Searcy 2016	x			x	x	x
Jamali, Lund-Thomsen & Khara 2017						x
Cronin 2022						x

Of the scholarly definitions, 42% indicated that CSR is practiced for its own sake, although a few also add another reason: to benefit the company. Finally, 11% of the definitions state that CSR is practiced only because it benefits the company, and none present it as part of a company’s risk management.

A majority (62 %) of the studies approach social responsibility as a core element of the definition of CSR. However, 38 % of the definitions do not mention social responsibility and expressly include economic (e.g., Friedman, 1962), ethical (e.g., Maon et al., 2010), or legal elements (Carroll, 1991). Notably, none of the definitions mention cultural responsibility (see Maon & Lingreen, 2015).

We next examine the 62 % majority of definitions that refer explicitly to social responsibility, either solely or alongside one or more other elements. We start with the latter group.

Table 3 shows that of the studies that incorporate economic responsibility into CSR, two (Carroll, 1991; Elhauge, 2005) also included ethical responsibility, and, in addition, Elhauge (2005) mentions philanthropy. Carroll (2021) discussed raising economic responsibility as part of the business case for CSR to encourage companies to accept the concept. In other words, the addition reassures companies that CSR need not jeopardize profit maximization, although that is exactly what Manne (1972) argues that CSR should stand for. Nevertheless, since the primary aim of most companies is to generate a profit, including an economic element in a definition that stresses the importance of social responsibility seems unnecessary, unless economic responsibility refers to something other than making a reasonable, but not maximal, profit.

Table 3. Definitions advocating social and economic responsibility

Study	Social Responsibility	Economic Responsibility	Environmental Responsibility	Ethical Responsibility	Philanthropy
Heald 1957	x	x			
Frederick 1960	x	x			
McGuire 1963	x	x			
Johnson 1971[1]	x	x			
Davis 1973[2]	x	x			
Eels & Walton 1974	x	x			
Drucker 1984	x	x			
Carroll 1991	x	x		x	x
Hopkins 2003	x	x			
Elhauge 2005	x	x		x	
Sarkar & Searcy 2016	x	x			

Another way to stretch the boundaries of a CSR definition is to add environmental responsibility (e.g., Eilbert & Parker, 1973; Frederick et al., 1992; Foran, 2001). Although

1
2
3 appearing in fewer definitions than economic responsibility, we note that this small group of
4
5 definitions excludes one factor, the economic aspect, but includes another, environmental
6
7 responsibility, in the triple bottom line (Elkington, 1997).
8
9

10 A small group of studies (13 %), such as Aguinis (2011), Hardjono and van Marrewijk
11
12 (2001), and Khoury et al. (1999), defines CSR in terms of the triple bottom line concept,
13
14 embracing social, economic, and environmental responsibility. Moreover, two studies,
15
16 McWilliams and Siegel (2001) and Vaaland, Heide, and Grønhaug (2008), also include ethical
17
18 responsibility. Most of these definitions appear during the early part of the twenty-first
19
20 century (2001–2014).
21
22
23
24

25 Although we have now discussed three groups of definitions that incorporate
26
27 philanthropic, economic, environmental, or ethical elements into the definition of CSR, those
28
29 focused solely on social responsibility remain the largest group (25%). The period covered by
30
31 definitions of CSR that restrict the sole focus to social responsibility starts from Clark (1926)
32
33 and extends to Mellahi et al. (2016) in our data.
34
35
36
37
38
39

40 **7 Drawing and Comparing the Conceptual Maps**

41
42 *7.1 Conceptual maps of CSR definitions*
43
44

45 This section discusses the final step in the modified CAM, creating conceptual maps that
46
47 illustrate the various understandings of CSR. Micro-entrepreneurs (Figure 3) understand CSR
48
49 in terms of proactive actions, decisions, or policies made by the company and its agents,
50
51 considering specific target groups, such as employees, customers, and members of the value
52
53 chain. From that perspective, CSR is practiced for its own sake, based on the entrepreneurs’
54
55 values.
56
57
58
59
60

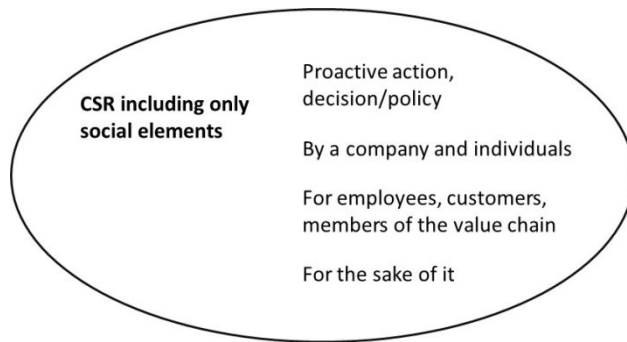


Figure 3: A conceptual map of micro-entrepreneurs' understanding of CSR

The views of public authorities are highly fragmented, as reflected in the conceptual map below (Fig. 4). The only common aspects are that the actors are companies and CSR is practiced for the benefit of society.



Figure 4. A conceptual map of public authorities' understanding of CSR

There are multiple scholarly views, which are represented in Figure 5, which combines information from five conceptual maps, each representing similar definitions. First, corporate social responsibility can be understood as only constituting social responsibility (the black oval), which includes companies as actors, targets society, is reactive, and is undertaken for its own sake. Second, CSR can be perceived as a combination of social and economic responsibility (the blue oval), which a company practices for the benefit of society and for its own sake, while also deriving a benefit from it. Moreover, CSR exists at the level of thinking, not explicitly at the level of action. Third, CSR is viewed as incorporating social and environmental responsibility (the yellow oval, dotted line) and, interestingly, including employees and community as target groups alongside society. Nevertheless, the view reflects

companies reacting to the CSR concept without any consensus on why CSR should be practiced.

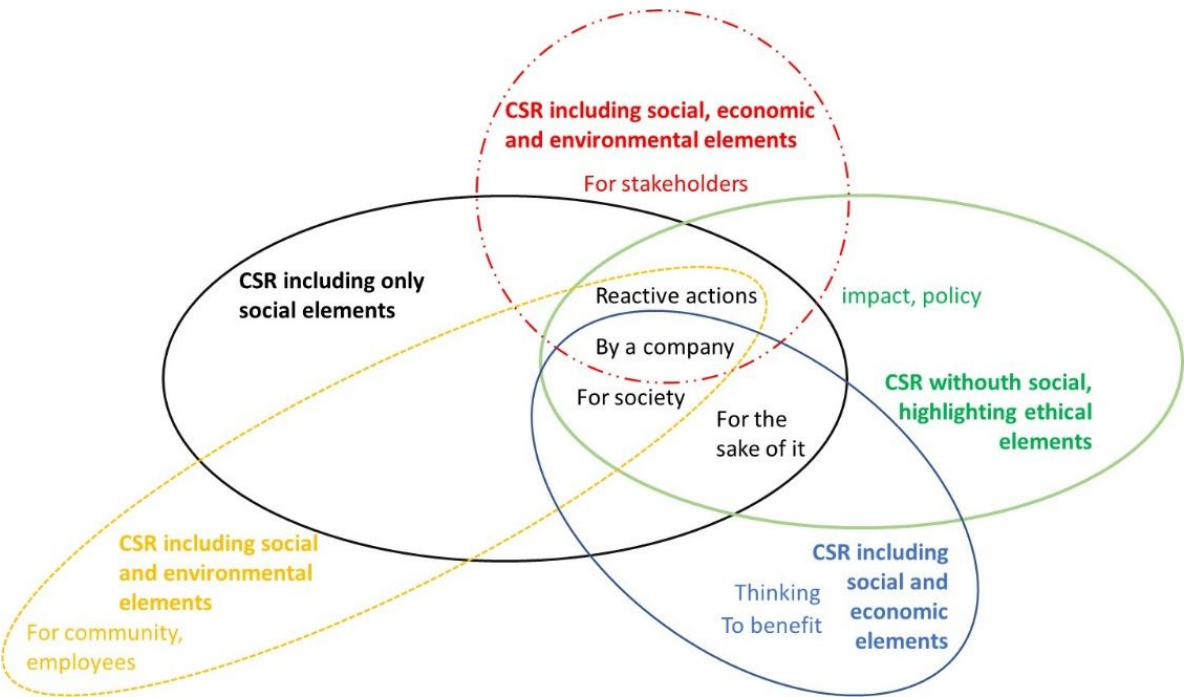


Figure 5. Conceptual maps of scholars’ understandings of CSR

Fourth, the triple bottom line view of CSR (the red oval, semi-dotted line) is the briefest. Corporate social responsibility encapsulates companies’ reactive activity targeting stakeholders. Finally, a view highlighting company ethics (the green oval) views CSR as reactive actions, company policy, or impact on society, performed for its own sake. The only shared content of the five distinct groups of definitions is the company level. The views reflect not only the absence of a collective understanding but also various understandings that lack commonalities. Accordingly, previous studies can refer to vastly differing phenomena, although using the same concept, an aspect that researchers should acknowledge.

Overall, the conceptual maps (Figs. 3–5) can be used to specify and refine the CSR concept, thereby improving its construct validity and scope (Fisher & Aguinis, 2017; Koleva & Meadows, 2025).

7.2 Conceptual differences

Most conceptual maps of scholars differ significantly from of the entrepreneurs, the closest being the scholarly view of CSR as social responsibility only. Companies act reactively, target society, and pursue CSR for its own sake. Nevertheless, there are differences. Scholarly definitions do not view CSR as comprising individuals' proactive activity; this clearly sets them apart from the entrepreneur's view. Scholars do not commonly see individuals as actors and the target groups are expressed only on a highly abstract level.

The difference in the abstraction level might simply result from scholarly definitions tending to be abstract and simplified (Weick, 2007), whereas entrepreneurs discuss the routine activities of their companies. Another explanation may be the different approaches to conceptualization of the parties (Durose, Perry, Richardson, 2022). Academics using concepts to build theory represent is different from people applying concepts to enable change (Durose et al., 2022). That is precisely why using the CAM is productive; it reveals the differences and facilitates a dialogue with all the parties concerned to formulate a conceptualization that can be used to advance transformation in transformative CSR research.

If we scrutinize the meanings micro-entrepreneurs ascribe only rarely to CSR, they include considering CSR a means of risk management, an element absent from the scholarly definitions. Similarly, scholarly definitions do not address the cultural elements of responsibility or the role of entrepreneurs and their families as stakeholders. Only Khoury et al. (1999) include an entrepreneur as a stakeholder. Entrepreneurs nominated customers as stakeholders more frequently than scholars did. Overall, the entrepreneurs discussed specific stakeholders instead of society at large or stakeholders as a general group. For most entrepreneurs, CSR is a proactive activity, one that transcends merely assessing the impact of the company's actions.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

One aspect of social responsibility referred to in the academic literature did not emerge in the interview data: social responsibility actions as employer brand-building to attract prospective employees. The reason may be that many of our informants were solo entrepreneurs who did not plan to recruit staff.

The differences detected when comparing the conceptual maps serve in contrasting; they highlight the variation in the concept of CSR across different contexts. Utilizing the modified CAM can thus improve the logical and empirical adequacy of the concept (Fisher & Aguinis, 2017; Koleva & Meadows, 2025).

8 The modified CAM’s potential to advance transdisciplinary research and concept specification

This study investigated how the CAM can be utilized as a tool for two purposes: to facilitate communication in transdisciplinary research and to develop theory. The steps of the modified CAM applied are summarized in Table 4.

The first step involves collecting data that can reveal all the participants’ understanding of the key concept. The data collection might involve interviewing representatives of both non-academic and academic entities and collecting documents that reflect the understanding of public authorities. This data can then be analyzed inductively, or researchers could use the areas of theoretical contribution provided by Whetten (1989) as categories. That can be a time-consuming task, but overall, utilizing the CAM is not a long-term exercise.

Table 4. The steps of the modified CAM

Step	Participants	Methods	Key references
1. Collect the data	Non-academics Public authorities Academics	Interviews, focus groups, and written sources Written sources, interviews Scholars participating in the transdisciplinary study, review of studies representing the involved disciplines,	Tähtinen & Havila (2019)
2. Categorize the meanings	All	Date driven content analysis or What, How, Why, Who, Where	Krippendorff, 2004 Whetten (1989)
3. Draw conceptual maps	All	Discussion with the participants, adjusting if needed	Tähtinen & Havila (2019) Tähtinen & Suomi (2022)
4. Compare the conceptual maps for a common language	All	Dialogue among the participants	Kieser & Leiner (2012), Grafström et al. (2023)
5. Compare the conceptual maps for theory elaboration	Academics	Concept specification, Contrasting	Fisher & Aguinis, (2017), Koleva & Meadows (2025)

The third task is to transfer the understandings to conceptual maps of each group of participants. We advise discussing the participants' understanding of the key concept to ensure it is accurately represented. The fourth task is a dialogue where the conceptual understandings distilled in conceptual maps are compared, and a joint decision is made on the common language to be used in transdisciplinary research. The result can be a temporary knotting (Grafström et al., 2023), where the difference in understanding is eased temporarily, for the duration of the study. Scholars could extend the use of the modified CAM to support theory elaboration, based on the conceptual maps, to concept specification or refinement and contextualized definitions through contrasting activity (Fisher & Aguinis, 2017; Koleva & Meadows, 2025).

9 Conclusions

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

The concept of CSR has multiple meanings among scholars, public authorities, and micro-entrepreneurs, as well as between those groups. The multiple meanings make it challenging to forge shared understandings and collaboration efforts in research and practice to enhance CSR and measure the impact of such efforts. That is particularly true when collaborating with micro-entrepreneurs and small companies. Hence, transdisciplinary research requires tools to facilitate the sharing of a common language.

This study modified the CAM to provide a tool for transdisciplinary research and theory elaboration. The modified CAM can be used to compare and map how different groups use and understand a concept. Such maps provide a starting point to determine how concepts will be conceived of and used in the project in question. Moreover, comparing the resulting conceptual maps can advance theory elaboration, as they reveal contextual differences.

The results show that differences in the understanding of CSR remain despite calls to establish common meanings for key research concepts (Godfrey & Hatch, 2007; Lindgreen & Swaen, 2009). This study applied the CAM to CSR because scholars, policymakers, and practitioners have used the term for a considerable time. However, the introduction of the environmental, social, and governance (ESG) acronym (World Bank Group, 2017) has spawned several studies (Berg, Koelbel & Rigobon, 2022; Clément, Robinot & Trespeuch, 2025; Pollman, 2024) on its definitions and measurement to highlight similar lack of consensus. Hence, regardless of which concept or acronym is used, there remains a need to clarify how the parties understand it. This study shows that the CAM can be modified to foster mutual understanding, despite not being developed to do so or previously being applied to such a task.

Using the modified CAM to advance theory elaboration is subject to some constraints. The gathering of scholarly definitions of CSR, which relied on existing reviews, may have

1
2
3 resulted in some definitions not being identified. However, as the main task in this study was
4
5 to apply the CAM to aid transdisciplinary studies, that risk was deemed acceptable. HThus, we
6
7 acknowledge that this study does not cover every definition of CSR. Sharing the conceptual
8
9 maps with the participants allowed the key concept to be elicited through dialogue, to
10
11 advance transformation, which is a key aim of transdisciplinary research. Using a modified
12
13 CAM, as suggested in this study, could provide a solid foundation to build upon.
14
15
16

17
18 We leave the reader to ponder the following questions. Has CSR research been overly
19
20 focused on large corporations? Has it overlooked the fact that at the root of all CSR decisions
21
22 are people who represent the companies they work for or own, regardless of their size? In
23
24 addition, the volume of scholarly definitions that require CSR actions to be proactive and not
25
26 merely reactive is lower than we would have expected. Should managers and companies not
27
28 act proactively to support a worthwhile cause instead of merely trying to avoid acting
29
30 irresponsibly? Moreover, including economic responsibility dilutes the understanding explicit
31
32 in early CSR discussions, such as Manne (1972).
33
34
35

36
37 Schneider (2020) argues that CSR has failed and could succeed only in welfare states,
38
39 such as Finland, where this study's micro-entrepreneur informants are based. Our
40
41 interpretation of how the studied scholarly definitions describe the nature of CSR is equally
42
43 gloomy. Only a few definitions view CSR as comprising proactive activity, in other words,
44
45 protecting and enhancing social responsibility. Most definitions view it as sufficient to react
46
47 only when the company's actions jeopardize social responsibility or to mitigate the negative
48
49 impact of such activity. The latter case prompts the question of how CSR can be practiced if
50
51 only the impact matters. Do companies measure the actual impact, or are they evaluating or
52
53 estimating the impact of their actions in advance to ensure that the overall impact will appear
54
55 positive (or at least not too negative) to stakeholder groups? If stakeholders remain
56
57
58
59
60

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

unspecified or highly abstract (e.g., society), how can companies genuinely measure their impact? Should we advocate the view of the micro-entrepreneurs in this study; CSR as comprising proactive actions, relying on values supporting CSR? This study’s findings suggest that when studying SMEs, the definition of CSR needs to be contextualized. Have we as scholars forgotten the Brundtland Commission’s (1987) aim of eliminating poverty? This study’s findings on scholarly definitions suggest we have.

For Peer Review

References

- Aguinis, H. (2011). Organizational responsibility: Doing good and doing well. In S. Zedeck (Ed.), *APA Handbook of Industrial and Organizational Psychology, Vol. 3. Maintaining, expanding, and contracting the organization* (pp. 855–879). American Psychological Association. <https://doi.org/10.1037/12171-024>
- Aguinis, H., & Glavas, A. (2019) On corporate social responsibility, sensemaking, and the search for meaningfulness through work. *Journal of Management*, 45(3), 1057–1086. DOI: [10.1177/0149206317691575](https://doi.org/10.1177/0149206317691575)
- Aguinis, H., & Glavas, A. (2012) What we know and don't know about corporate social responsibility: A review and research agenda. *Journal of Management*, 38(4), 932–968. DOI: [10.1177/0149206311436079](https://doi.org/10.1177/0149206311436079)
- Antera, S. (2021). Professional competence of vocational teachers: A conceptual review. *Vocations and Learning*, 14(3), 459–479. <https://doi.org/10.1007/s12186-021-09271-7>
- Bacharach, S. B. (1989). Organizational theories: Some criteria for evaluation. *Academy of Management Review*, 14(4), 496–515. <https://doi.org/10.5465/amr.1989.4308374>
- Bansal, P., & Song, H-C. (2017) Similar but not the same: Differentiating corporate social responsibility from corporate responsibility. *Academy of Management Annals*, 11(1) 105–149. DOI: [10.5465/annals.2015.0095](https://doi.org/10.5465/annals.2015.0095)
- Barnard, C. (1938) *The Functions of the Executive*, Harvard University Press, Cambridge, MA. DOI: [10.2307/2391793](https://doi.org/10.2307/2391793)
- Basu, K., & Palazzo, G. (2008) Corporate social responsibility: A process model of sensemaking. *Academy of Management Review*, 33(1) 122–136. DOI: [10.5465/amr.2008.27745504](https://doi.org/10.5465/amr.2008.27745504)

- Berg, F., Koelbel, J. F., & Rigobon, R. (2022) Aggregate confusion: The divergence of ESG ratings. *Review of Finance*, 26(6), 1315–1344. DOI: [10.1093/rof/rfac033](https://doi.org/10.1093/rof/rfac033)
- Bjerregaard, T. (2010) Industry and academia in convergence: Micro-institutional dimensions of R&D collaboration. *Technovation*, 30(2), 100–108.
<https://doi.org/10.1016/j.technovation.2009.11.002>
- Brinkmann, S. (2014) Unstructured and semi-structured interviewing. In: P. Leavy (Ed.) *The Oxford Handbook of Qualitative Research*, 2nd Ed., 277-299. New York, NY: Oxford University Press. DOI: [10.1093/oxfordhb/9780199811755.013.030](https://doi.org/10.1093/oxfordhb/9780199811755.013.030)
- Campopiano, G., De Massis, A. & Cassia, L. (2012) The Relationship between Motivations and Actions in Corporate Social Responsibility: An Exploratory Study. *International Journal of Business and Society*, 13(3) 391–425. DOI: 10.33736/ijbs.709.2012
- Carroll, A.B. (1991) The pyramid of corporate social responsibility: toward the moral management of organizational stakeholders, *Business Horizons*, 34(4), 39–48.
[https://doi.org/10.1016/0007-6813\(91\)90005-G](https://doi.org/10.1016/0007-6813(91)90005-G)
- Carroll, A.B. (1999) Corporate social responsibility: Evolution of a definitional construct. *Business & Society*, 38(3), 268–295.
DOI: <https://doi.org/10.1177/000765039903800303>
- Carroll, A.B. (2021) Corporate Social Responsibility: Perspectives on the CSR Construct's Development and Future. *Business & Society* 60(6), 1258–1278. <https://journals.sagepub.com/doi/10.1177/00076503211001765>
- Chiesa, P.J. & Pszychodzen, W. (2020) Social sustainability in supply chains: a review. *Social Responsibility Journal*, 16 (8) 1125–1148. DOI: <https://doi.org/10.1108/SRJ-11-2018-0301>

Clark, J.M. (1926) *Social Control of Business*, Chicago, IL: University of Chicago Press. DOI: <https://doi.org/10.2307/1945447>

Clément, A., Robinot, É. and Trespeuch, L. (2025) The use of ESG scores in academic literature: a systematic literature review, *Journal of Enterprising Communities: People and Places in the Global Economy*, Vol. 19 No. 1, pp. 92-110.
<https://doi.org/10.1108/JEC-10-2022-0147>

Colantonio, A. (2009) Social sustainability: a review and critique of traditional versus emerging themes and assessment methods. In Horner, M., Price, A., Bebbington, J. and Emmanuel, R., (eds.) *SUE-Mot Conference 2009: Second International Conference on Whole Life Urban Sustainability and its Assessment: conference proceedings*. Loughborough: Loughborough University, pp. 865–885.
<https://eprints.lse.ac.uk/35867/>

Cronin, J.J. Jr (2022) Marketing's new myopia: Expanding the social responsibilities of marketing managers. *AMS Review* 12, 30–37. DOI: <https://doi.org/10.1007/s13162-022-00228-0>

Dahlsrud, A. (2008) How corporate social responsibility is defined: an analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management*, 15, 1–13.
DOI: <https://doi.org/10.1002/csr.132>

Davis, K. (1960). Can Business Afford to Ignore Social Responsibility?. *California Management Review* 2(3), 70–76. DOI: <https://doi.org/10.2307/41166246>

Davis, K. (1973). The case for and against business assumption of social responsibilities. *Academy of Management Journal*, 16(2), 312–322.
DOI: <https://doi.org/10.2307/255331>

- De Bakker, F. G., Groenewegen, P., & Den Hond, F. (2005). A bibliometric analysis of 30 years of research and theory on corporate social responsibility and corporate social performance. *Business & Society*, 44(3), 283–317.
<https://doi.org/10.1177/0007650305278086>
- Di Benedetto, C. A., Lindgreen, A., Storgaard, M., & Clarke, A. H. (2019) How to collaborate really well with practitioners, *Industrial Marketing Management*, 82, 1–8. DOI: <https://doi.org/10.1016/j.indmarman.2019.08.001>
- Drucker, P.F. (1984). The new meaning of corporate social responsibility. *California Management Review*, 26, pp. 53–63. DOI: <https://doi.org/10.2307/41165264>
- Eells, R. & Walton, C. (1974). *Conceptual Foundations of Business*. 3rd rev. ed. Homewood: R. D. Irwin.
- Eilbirt, H., & Parket, I. R. (1973). The practice of business: The current status of corporate social responsibility. *Business Horizons*, 16(4), 5-14. [https://doi.org/10.1016/0007-6813\(73\)90043-8](https://doi.org/10.1016/0007-6813(73)90043-8)
- Elhauge, E. (2005). Sacrificing corporate profits in the public interest. *New York University Law Review.*, 80 (3) 733–869. DOI: <https://doi.org/10.2307/4097260>
- Elkington, J. (1997). *Cannibals With Forks: The Triple Bottom Line of 21st Century Business*. Capstone, Oxford.
- Enderle, G. (2010). Clarifying the terms of business ethics and CSR. *Business Ethics Quarterly*, 20 (4) 730–737. DOI: <https://doi.org/10.5840/beq201020443>
- Epstein, E. M. (1987). The corporate social policy process: Beyond business ethics, corporate social responsibility, and corporate social responsiveness. *California Management Review*, 29(3), 99–114. DOI: <https://doi.org/10.2307/41165254>

- Eurostat (2022) Structural business statistics (SBS), https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Structural_business_statistics_overview, visited 15.1.2025
- Fisher, G., & Aguinis, H. (2017). Using theory elaboration to make theoretical advancements. *Organizational Research Methods*, 20(3), 438–464. DOI: 10.1177/1094428116689707
- Fitch, H.G. (1976). Achieving Corporate Social Responsibility. *Academy of Management Review*: 1(1) 38–46. DOI: <https://doi.org/10.5465/amr.1976.4408754>
- Foran, T. (2001). *Corporate Social Responsibility at Nine Multinational Electronics Firms in Thailand: a Preliminary Analysis*. Report to the California Global Corporate Accountability Project. The Nautilus Institute, Natural Heritage Institute, Human Rights Advocates.
- Frankental, P. (2001). Corporate social responsibility—a PR invention?. *Corporate Communications: An International Journal*, 6(1), 18–23. DOI: <https://doi.org/10.1108/13563280110381170>
- Frederick, W. C. (1960). The Growing Concern over Business Responsibility. *California Management Review*. 2(4) 54–61.
- Frederick, W.; Post, J. & Davis, K.E. (1992). *Business and Society. Corporate Strategy, Public Policy, Ethics*, 7th edn. London: McGraw-Hill.
- Freeman, I., & Hasnaoui, A. (2011). The meaning of corporate social responsibility: The vision of four nations. *Journal of Business Ethics*, 100, 419–443. DOI: <https://doi.org/10.1007/s10551-010-0688-6>
- Frerichs, I. M., & Teichert, T. (2023). Research streams in corporate social responsibility literature: a bibliometric analysis. *Management Review Quarterly*, 73(1), 231–261. DOI: <https://doi.org/10.1007/s11301-021-00237-6>
- Friedman, M. (1962). *Capitalism and Freedom*, Chicago, IL: University of Chicago Press.

- Frynas, J. G. & Stephens, S. (2015) Political Corporate Social Responsibility: Reviewing Theories and Setting New Agendas. *International Journal of Management Reviews*, 17, 483–509. DOI: <https://doi.org/10.1111/ijmr.12049>
- Frynas, J. G., & Yamahaki, C. (2016). Corporate social responsibility: Review and roadmap of theoretical perspectives. *Business Ethics: A European Review*, 25(3), 258–285. DOI: <https://doi.org/10.1111/beer.12115>
- Godfrey, P. C., & Hatch, N. W. (2007). Researching corporate social responsibility: An agenda for the 21st century. *Journal of Business Ethics*, 70, 87–98. DOI: <https://doi.org/10.1007/s10551-006-9080-y>
- Government of Canada (2019) Doing Business the Canadian Way: A Strategy to Advance Corporate Social Responsibility in Canada's Extractive Sector Abroad, <https://www.international.gc.ca/trade-agreements-accords-commerciaux/topics-domaines/other-autre/csr-strat-rse.aspx?lang=eng>, visited 3.3.2025.
- Government of Canada (2024) Guide: Spotlight on social responsibility, <https://www.tradecommissioner.gc.ca/guides/spotlight-pleins-feux/spotlight-social-responsability-guide-guide-plein-feux-responsabilite-sociale.aspx?lang=eng#csr>, visited 3.3.2025
- Grafström, M., Jonsson, A. & Klintman, M. (2023) Embracing the academic-practise gap: Knowledge collaboration and the role of institutional knotting. *Management Learning*, 56(2), 160-183. <https://doi.org/10.1177/13505076231213056>
- Gray, R.; Owen, D. & Adams, C. (1996). *Accounting and Accountability*. London: Prentice Hall.
- Habisch, A., & Wegner, M. (2005). Germany: Overcoming the heritage of corporatism. In *Corporate social responsibility across Europe* (pp. 111–123). Berlin, Heidelberg: Springer Berlin Heidelberg. . DOI: https://doi.org/10.1007/3-540-26960-6_10

- Hardjono, T. W., & van Marrewijk, M. (2001). The social dimensions of business excellence. *Corporate Environmental Strategy*, 8(3), 223–233.
DOI: [https://doi.org/10.1016/S1066-7938\(01\)00056-000056-0](https://doi.org/10.1016/S1066-7938(01)00056-000056-0)
- Heald, M. (1957). Management's responsibility to society: The growth of an idea. *Business History Review*, 31(4), 375-384. DOI: <https://doi.org/10.2307/3111413>
- Helkama, K., & Portman, A. (2019). Protestant roots of honesty and other Finnish values. In: Edited by Kaius Sinnemäki. K., Portman, A., Tilli, J. & Nelson, R.H. (eds) *On the Legacy of Lutheranism in Finland. Societal Perspectives*, Helsinki: Finnish Literature Society, pp. 81-98. DOI: <https://doi.org/10.21435/sfh.25>
- Homer, S. T., & Gill, C. M. H. D. (2022) How corporate social responsibility is described in keywords: An analysis of 144 CSR definitions across seven decades, *Global Business Review*, online first, 1–22. DOI: <https://doi.org/10.1177/09721509221101141>
- Hopkins, M. (2003) *The Planetary Bargain – Corporate Social Responsibility Matters*, Earthscan, London. DOI: <https://doi.org/10.4324/9781849773201>
- Johnson, H.L. (1971). *Business in Contemporary Society: Framework and Issues*. Wadsworth Publishing.
- Khoury, G., Rostami, J. & Turnbull, JP. (1999) *Corporate Social Responsibility: Turning Words into Action*. Conference Board of Canada: Ottawa.
- Kieser, A., & Leiner, L. (2012) Collaborate with practitioners: But beware of collaborative research. *Journal of Management Inquiry*, 21(1), 14–28.
DOI: <https://doi.org/10.1177/1056492611411923>
- Kim, K., Byon, K. K., & Choi, H. (2020). A conceptual analysis of switching costs: Implications for fitness centers. *Sustainability*, 12(9), 3891. <https://doi.org/10.3390/su12093891>

- Koleva, P., & Meadows, M. (2025). Exploring the Potential for Theory Elaboration to Strengthen CSR Theorization and to Offer Enhanced CSR Theory: The Role of Grounded Theory. *Business & Society*, <https://doi.org/10.1177/00076503251315697>
- Krippendorff, K.H. (2004). *Content Analysis: An Introduction to Its Methodology*, 2nd edition, Thousand Oaks, USA: Sage Publications. DOI: <https://doi.org/10.4135/9781071878781>
- Lambert, L. S., & Newman, D. A. (2023). Construct development and validation in three practical steps: Recommendations for reviewers, editors, and authors. *Organizational Research Methods*, 26(4), 574-607. DOI: 10.1177/10944281221115374
- Lepoutre, J., & Heene, A. (2006). Investigating the impact of firm size on small business social responsibility: A critical review. *Journal of Business Ethics*, 67, 257–273. DOI: <https://doi.org/10.1007/s10551-006-9183-5>
- Lerner, L. D., & Fryxell, G. E. (1988). An empirical study of the predictors of corporate social performance: A multi-dimensional analysis. *Journal of Business Ethics*, 951–959. DOI: <https://doi.org/10.1007/BF00382826>
- Lindgreen, A. & Swaen, V. (2009). Corporate Social Responsibility, *International Journal of Management Reviews*, 12(1), 2–7. <https://doi.org/10.1111/j.1468-2370.2009.00277.x>
- MacKenzie, S.B. (2003). The dangers of poor construct conceptualization. *Journal of the Academy of Marketing Science*, 31(3), 323–326. DOI: 10.1177/0092070303254130
- Manne, H. (1972). First lecture, In: Manne, H. and H. C. Wallich: 1972, *The Modern Corporation and Social Responsibility*, Washington, DC: American Enterprise Institute for Public Policy Research.
- Maon, F., Lindgreen, A., & Swaen, V. (2010). Organizational stages and cultural phases: A critical review and a consolidative model of corporate social responsibility

- development. *International Journal of Management Reviews*, 12(1), 20–38. DOI: <https://doi.org/10.1111/j.1468-2370.2009.00278.x>
- Matten, D. & Crane, A. (2005). Corporate citizenship: toward an extended theoretical conceptualization. *Academy of Management Review*, 33, 404–424. DOI: <https://doi.org/10.5465/amr.2005.15281448>
- Mauser, W., Klepper, G., Rice, M., Schmalzbauer, B. S., Hackmann, H., Leemans, R., & Moore, H. (2013). Transdisciplinary global change research: the co-creation of knowledge for sustainability. *Current Opinion in Environmental Sustainability*, 5(3-4), 420-431. DOI: <https://doi.org/10.1016/j.cosust.2013.07.001>
- McCabe, A., Parker, R., Osegowitsch, T. & Cox, S. (2023). Overcoming barriers to knowledge co-production in academic-practitioner research collaboration. *European Management Journal*, 41(2), 212–222. <https://doi.org/10.1016/j.emj.2021.11.009>
- McGuire, J.W. (1963). *Business and Society*. New York: McGraw-Hill.
- McWilliams, A. & Siegel, D. (2001). Corporate social responsibility: A theory of the firm perspective. *Academy of Management Review*, 26(1), 117–127. DOI: <https://doi.org/10.5465/amr.2001.4011987>
- Mellahi, K., Frynas, J. G., Sun, P., & Siegel, D. (2016) A review of the nonmarket strategy literature: Toward a multi-theoretical integration. *Journal of Management*, 42(1), 143–173. DOI: <https://doi.org/10.1177/0149206315617241>
- Mitnick, B. M., Windsor, D., & Wood, D. J. (2021) CSR: Undertheorized or essentially contested?. *Academy of Management Review*, 46(3), 623–629. DOI: <https://doi.org/10.5465/amr.2020.0239>

- Mobjörk, M. (2010) Consulting versus participatory transdisciplinarity: a refined classification of transdisciplinary research. *Futures*, 42(8), 866–873.
<https://doi.org/10.1016/j.futures.2010.03.003>
- Mohr, L. A., Webb, D. J., & Harris, K. E. (2001). Do consumers expect companies to be socially responsible? The impact of corporate social responsibility on buying behavior. *Journal of Consumer Affairs*, 35(1), 45–72. DOI: <https://doi.org/10.1111/j.1745-6606.2001.tb00102.x>
- Morsing, M., & Spence, L. J. (2019) Corporate social responsibility (CSR) communication and small and medium sized enterprises: The governmentality dilemma of explicit and implicit CSR communication. *Human Relations*, 72(12), 1920–1947. DOI: <https://doi.org/10.1177/0018726718804306>
- Nilsen, R.D. (2005) Searching for Analytical Concepts in the Research Process: Learning from Children. *International Journal of Social Research Methodology*, 8(2), 117–135.
<https://doi.org/10.1080/13645570500042863>
- Oduro, S., Bruno, L., & Maccario, G. (2024). Corporate social responsibility (CSR) in SMEs: what we know, what we don't know, and what we should know. *Journal of Small Business & Entrepreneurship*, 36(2), 207–238.
DOI: <https://doi.org/10.1080/08276331.2023.2162610>
- OECD (2018) Promoting and enabling responsible business conduct through development co-operation efforts, <https://mneguidelines.oecd.org/Promoting-and-enabling-RBC-through-development-cooperation.pdf>, visited 3.3.2025.
- Okoye, A. (2009) Theorising Corporate Social Responsibility as an Essentially Contested Concept: Is a Definition Necessary?, *Journal of Business Ethics*, 89:613–627. DOI: <https://doi.org/10.1007/s10551-008-0021-9>

- Peirce, C. S. (1998) *The essential Peirce, volume 2: Selected philosophical writings, 1893–1913*. The Peirce Edition Project (Eds.). Bloomington: Indiana University Press.
- Pinney C. (2001). *Imagine Speaks Out. How to Manage Corporate Social Responsibility and Reputation in a Global Marketplace: the Challenge for Canadian Business*, white paper.
- Pollman, E. (2024). The making and meaning of ESG. *Harvard Business Law Review*, 14(2), 403–454. DOI: <https://doi.org/10.2139/ssrn.3775847>
- Rahman, S. (2011) Evaluation of definitions: ten dimensions of corporate social responsibility. *World Review of Business Research*, 1(1), 166–176.
- Reder A. 1994. In Pursuit of Principle and Profit: Business Success through Social Responsibility. New York: Putnam.
- Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852>. visited 6.9.2024
- Sarkar, S., & Searcy, C. (2016) Zeitgeist or chameleon? A quantitative analysis of CSR definitions. *Journal of Cleaner Production*, 135, 1423–1435. DOI: <https://doi.org/10.1016/j.jclepro.2016.06.157>
- Schneider, A. (2020). Bound to fail? Exploring the systemic pathologies of CSR and their implications for CSR research. *Business & Society*, 59(7), 1303-1338. <https://doi.org/10.1177/0007650319856616>
- Sethi, S.P. (1975). Dimensions of Corporate Social Responsibility, *California Management Review* 17(3) 58–64. DOI: <https://doi.org/10.2307/41162149>
- Simunaniemi, A-M., Valkjärvi, M. Franzen, R., Liikala, S., Tähtinen, J., Suomi, K & J. Jeminen (2023) Microentrepreneurs as socially responsible leaders, *South Asian Journal of*

- Business and Management Cases*, 12(1) 14–30.
- <https://journals.sagepub.com/doi/full/10.1177/22779779231155057>
- Soundararajan, V., Jamali, D., & Spence, L.J. (2018). Small business social responsibility: A critical multilevel review, synthesis and research agenda. *International Journal of Management Reviews*, 20(4), 934–956. <https://doi.org/10.1111/ijmr.12171>
- Spence, L. J. (2016). Small business social responsibility: Expanding core CSR theory. *Business & Society*, 55(1), 23–55. DOI: <https://doi.org/10.1177/0007650314523256>
- Teräs, M. (2023). Integration as a conceptual resource when studying skilled migrants in the workplace. In *Migration, Education and Employment: Pathways to Successful Integration*, Eds. Teräs, M., Osman, A. & Eliasson, E. Cham: Springer International Publishing. pp. 99–112. <https://doi.org/10.1007/978-3-031-41919-5>
- Tähtinen, J. & Havila, V: (2019) Conceptually Confused, but on a Field Level? A Method for Conceptual Analysis and its Application, *Marketing Theory*, 19(4) 533–557.
- Tähtinen, J. & Suomi, K. (2022) A Conceptual Analysis of Labels Referring to Brand Co-Creation. In: *Research Handbook on Brand Co-creation: Theory, Practice, and Ethical implications*, Eds. Stefan Markovic, Richard Gyrd-Jones, Sylvia von Wallpach & Adam Lindgreen, Cheltenham: Edward Elgar, 2–31. DOI: <https://doi.org/10.1177/1470593118796677>
- The (India) Companies Act (2013)
- <https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>, visited 3.3.2025.
- The European Commission, Directorate-General for Enterprise (2003). Responsible entrepreneurship. A collection of good practice cases among small and medium-sized enterprises across Europe. Luxembourg: Office for Official Publications of the European Communities.

[https://www.europarl.europa.eu/RegData/docs_autres_institutions/commission_europeenne/comitologie/droit_information/2004/COM-AC_DI\(2004\)CMT-2004-1328_EN.pdf](https://www.europarl.europa.eu/RegData/docs_autres_institutions/commission_europeenne/comitologie/droit_information/2004/COM-AC_DI(2004)CMT-2004-1328_EN.pdf), visited 26.2.2025

The European Union (2011) A renewed EU strategy 2011-14 for Corporate Social Responsibility,

https://www.eumonitor.eu/9353000/1/j4nvkkpftveemt7_j9vvik7m1c3gyxp/vitwrzhm31gk, visited 3.3.2025.

UNIDO Directorate of SDG Innovation and Economic Transformation (2023), UNIDO and Sustainable Supply Chains, https://www.unido.org/sites/default/files/unido-publications/2023-11/UNIDO%20and%20Sustainable%20Supply%20Chains_0.pdf visited 3.3.2025.

Vaaland, T.I., Heide, M., & Grønhaug, K. (2008) Corporate social responsibility: investigating theory and research in the marketing context. *European Journal of Marketing*, 42(9/10) 927–953. DOI: <https://doi.org/10.1108/03090560810891082>

Van de Ven, A. H. (2018). Academic-practitioner engaged scholarship. *Information and Organization*, 28(1), 37-43. <https://doi.org/10.1016/j.infoandorg.2018.02.002>

Van Marrewijk, M. (2003). Concepts and definitions of CSR and corporate sustainability: Between agency and communion. *Journal of Business Ethics*, 44(2), 95–105. DOI: <https://doi.org/10.1023/A:1023331212247>

Weick, K. E. (2007) The generative properties of richness. *Academy of Management Journal* 50: 14–19. <https://doi.org/10.5465/amj.2007.24160637>

Weller, A. (2020). Exploring practitioners' meaning of "ethics", "compliance," and "corporate social responsibility" practices: A communities of practice perspective. *Business & Society*, 59(3), 518-544. <https://doi.org/10.1177/0007650317719263>

Wood, D. J. (1991). Corporate social performance revisited. *Academy of Management Review*, 16(4), 691–718 DOI: <https://doi.org/10.5465/amr.1991.4279616>

World Bank Group (2017) *Who cares wins: connecting financial markets to a changing world* (English). Washington, D.C., <http://documents.worldbank.org/curated/en/280911488968799581/Who-cares-wins-connecting-financial-markets-to-a-changing-world>, visited 3.3.2025.

For Peer Review

Appendix 1

An example from the analysis tables

Firm no	Active actor		Scope or Stakeholders involved			Stakeholders involved			Stakeholders involved		
	individual	organization/company	employees	customers	suppliers/dealers	family	the OM	(local) community	citizens/society	competitors	
7	✓		✓	✓	✓	✓		✓	✓		
10	✓	✓		✓	✓			✓	✓		
4	✓	✓	✓	✓				✓			
9		✓	✓		✓						

Firm no	Nature				Content						
	thinking	attitude	decision, policy	proactive action	reactive action	outcome	social	cultural	economic	ethical	philanthropic
7	✓	✓	✓	✓			✓			✓	
10		✓	✓	✓			✓	✓			
4	✓	✓	✓	✓			✓		✓		
9	✓	✓	✓				✓				

Firm no	Reason			
	for the sake of it	obligation	to benefit	risk management
7	✓			
10	✓		✓	
4	✓			
9	✓			

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46

For Peer Review

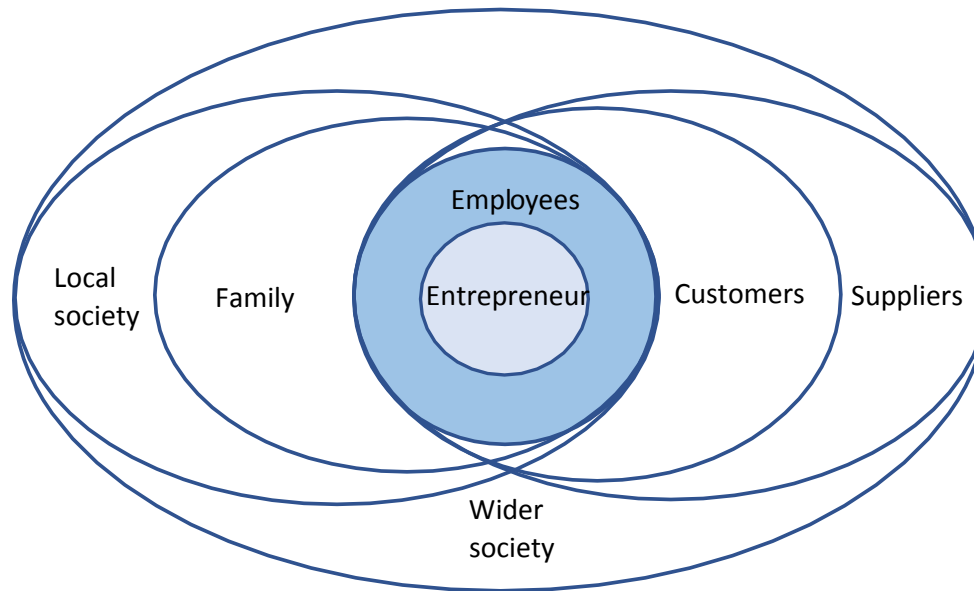


Figure 1. The target groups of micro-entrepreneurs' CSR

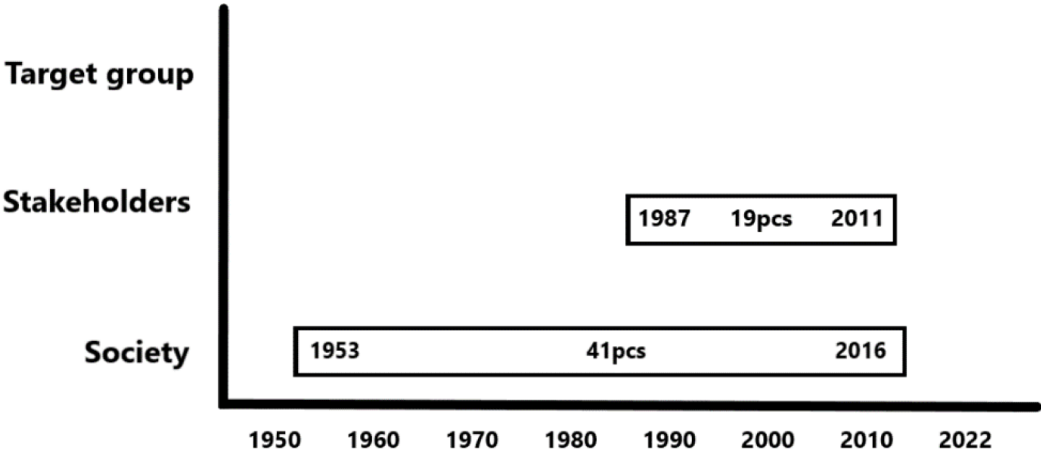


Figure 2. A shift from society to stakeholders as target groups in CSR definitions

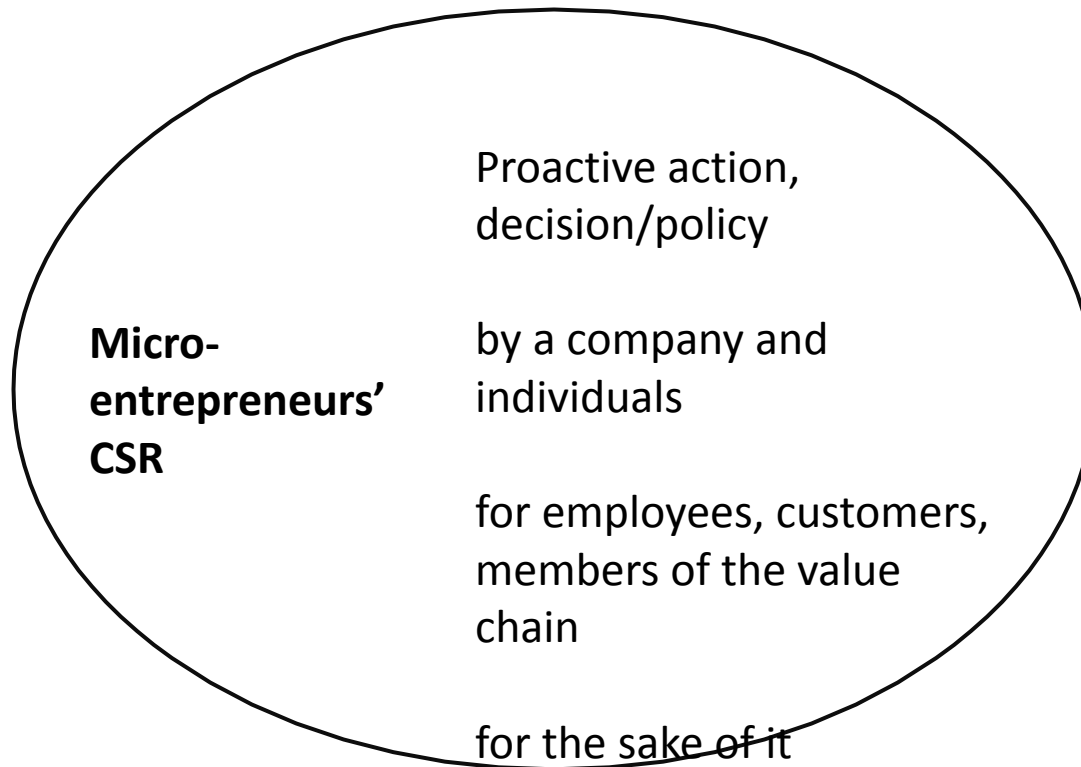


Figure 3: A conceptual map of micro-entrepreneurs' understanding of CSR



Figure 4. A conceptual map of public authorities' understanding of CSR

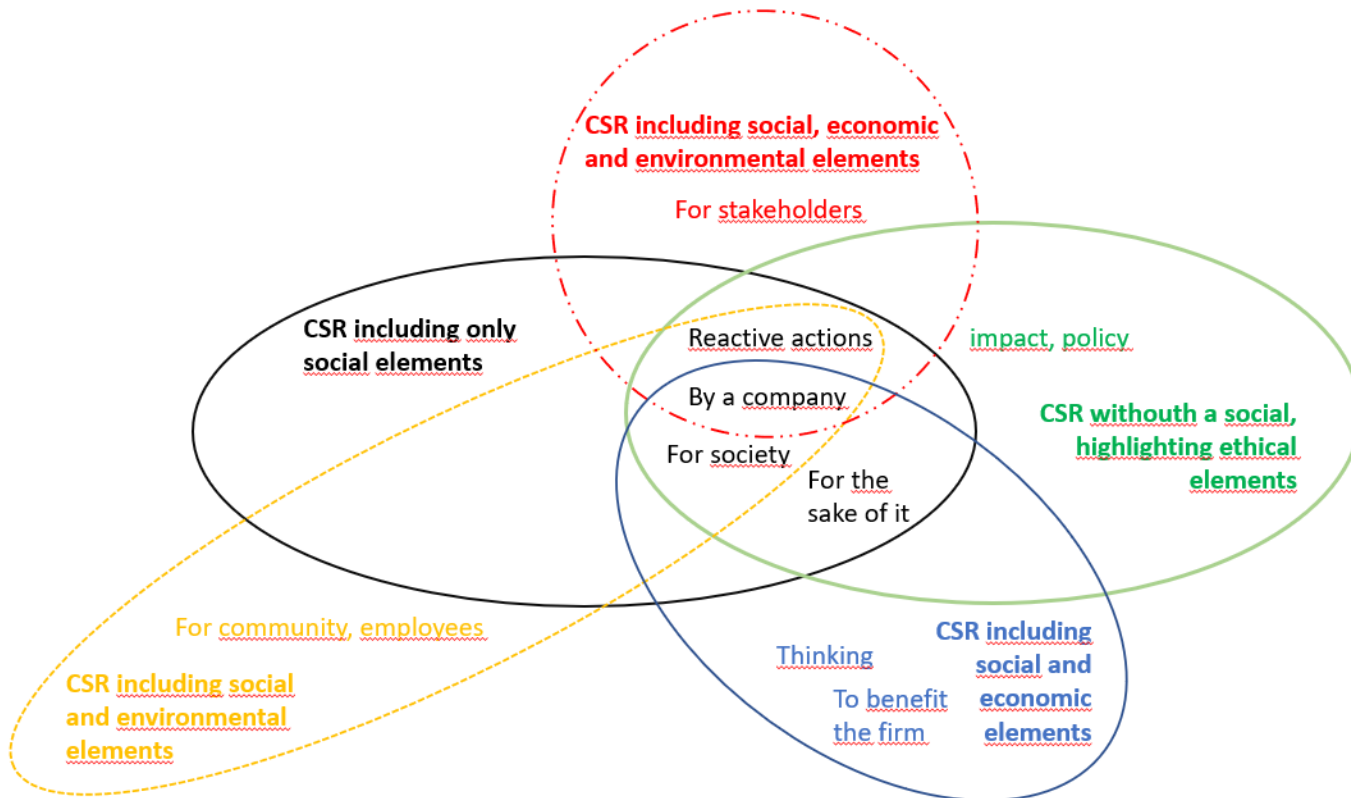


Figure 5. Conceptual maps of scholars' understandings of CSR