



Corporate Social Responsibility (CSR) Implementation: A Review and a Research Agenda Towards an Integrative Framework

Tahniyath Fatima¹ · Said Elbanna¹

Received: 25 May 2021 / Accepted: 20 January 2022 / Published online: 2 February 2022
© The Author(s), under exclusive licence to Springer Nature B.V. 2022

Abstract

In spite of accruing concerted scholarly and managerial interest since the 1950s in corporate social responsibility (CSR), its implementation is still a growing topic as most of it remains academically unexplored. As CSR continues to establish a stronger foothold in organizational strategies, understanding its implementation is needed for both academia and industry. In an attempt to respond to this need, we carry out a systematic review of 122 empirical studies on CSR implementation to provide a status quo of the literature and inform future scholars. We develop a research agenda in the form of an integrated framework of CSR implementation that pronounces its multi-dimensional and multi-level nature and provides a snapshot of the current literature status of CSR implementation. Future research avenues relating to multi-level studies, theoretically supported research models, developing economy settings, and more are recommended. Practitioners can also benefit through utilizing the holistic framework to attain a bird's eye view and proactively formulate and implement CSR strategies that can be facilitated by collaborations with CSR scholars and experts.

Keywords Corporate social responsibility implementation · CSR strategy · CSR complexity · CSR formulation · CSR implementation framework

Introduction

Advocates of corporate social responsibility (hereafter referred to as CSR) propose devising and implementing CSR strategies as an opportunity for organizations. When CSR is looked at from a strategic perspective, it emanates from top management's vision and values and is not considered an expense but a strategic initiative readily adopted by organizations to differentiate themselves from their competition (Beji et al., 2021; Porter & Kramer, 2006; Serra-Cantallops et al., 2018). The organization's ulterior motive to receive something in return for going out of its way to do better for the direct and indirect stakeholders indicates extrinsic CSR practices, i.e., strategic CSR (Story & Neves, 2015). Currently, CSR is predominantly being viewed as a strategic issue (Zerbini, 2017), and such a strategic interest of

organizations towards CSR needs to be addressed by scholars when we take into consideration the significant time and resources invested in implementing CSR strategically within the organization (Bansal et al., 2015). While CSR has been under the limelight in the academic as well as the industrial sectors since the 1950s, its implementation, however, had not received as much attention (Klettner et al., 2014). Furthermore, implementation of CSR like any other strategy implementation is of crucial importance to ensure the successful attainment of one's goals. Accordingly, an increasing number of academicians, over the past decade, have started focusing on *how* CSR is implemented in organizations, thereby paving a way for future research (Baumann-Pauly et al., 2013; Du & Vieira, 2012).

CSR implementation as indicated by Lindgreen, Swaen, et al. (2009) is a budding field of research and has seen profound growth since they called attention to it in the special issue of Journal of Business Ethics. Although, various empirical papers have proposed CSR implementation frameworks to assist practitioners in implementing and formulating CSR strategies (Baumann-Pauly et al., 2013; Ingham & Havard, 2017; Lindgreen et al., 2011), none of the review studies exclusively looked at CSR implementation from a multi-level and

✉ Said Elbanna
selbanna@qu.edu.qa
Tahniyath Fatima
tfatima@qu.edu.qa

¹ College of Business and Economics, Qatar University, P.O. Box 2713, Doha, Qatar

a multi-dimensional perspective. In this study, we define CSR implementation as the process that an organization undertakes to increase the awareness levels of CSR issues and CSR strategies, embed CSR values within the organization, communicate CSR initiatives internally and externally, and evaluate the progress of CSR strategies. The very few scholars who have produced reviews on CSR implementation look at specific dimensions of CSR implementation such as communication (Crane & Glozer, 2016) or ways of CSR implementation such as CSR washing (Pope & Wæraas, 2016). Therefore, conducting a review such as ours at this stage would allow researchers to attain a better idea on the overall progress of research in CSR implementation literature and provide a clearer perspective on future prospects, thereby filling in an important knowledge gap. In regard to facilitating this main research objective, this review paper proposes an integrative framework for CSR implementation and answers the call for a two-stage systematic review on CSR implementation (Lattemann et al., 2009; Lindgreen & Swaen, 2010). Hence, through the integrative framework, we illustrate what has been done in CSR implementation literature and how can it be enhanced further.

This review study is guided by three developments: (1) the growing amount of time and efforts organizations are putting in towards implementing CSR, (2) an upsurge in organizations' interests towards strategic CSR, and (3) recognition among CSR scholars of the need to understand how strategies are implemented (Elbanna et al., 2016). The structure of this review study is as follows: “[Defining CSR Implementation](#)” section begins with the theoretical development of the constructs under study and is followed by “[Review Methodology](#)” section on methodology that outlines the steps taken to initiate the systematic review and sets the stage for this review study. “[Trends in CSR Implementation Research](#)” section proceeds to discuss the trends discovered through descriptively analyzing the sampled studies. It also portrays the findings of reviewing the CSR implementation literature in six established categories, namely, level of analysis, research methods, theories being used, geographical focus, journal distribution with years of publication, and time lapse of CSR implementation topics. “[Thematic Analysis: An Integrative Framework of CSR Implementation](#)” section introduces an integrative CSR implementation framework that thematically distributes the CSR implementation literature and proposes a future research agenda. We conclude with “[Conclusion](#)” section that provides a summarized overview on theoretical and practical implications of this study.

Defining CSR Implementation

The first step of a systematic review entertains a repetitive process of defining, clarifying, and refining (Tranfield et al., 2003). As such, we scoured the CSR implementation literature to find any existing conceptual definitions that can support our review process. In our search for what it means to implement CSR, we found two empirical studies which developed CSR implementation frameworks. We used these studies as the foundation to build our own CSR implementation definition, which is supported with the theory of business citizenship as discussed later in this section. The first study was carried out by Maon et al. (2009), where a nine-stage integrative framework was developed, based on data collected from case studies and theoretically grounded on Lewin's change model. The second study of Baumann-Pauly et al. (2013) regarded the process nature of CSR implementation construct, but generalized it into three separate dimensions; (1) commitment to CSR, (2) internal structures and procedures, and (3) external collaboration. Accordingly, these two frameworks were analyzed to procure specific lenses that can entail a better understanding of CSR implementation process. This phase contributed towards attaining richer and micro-level insights on CSR implementation. In addition, we theoretically based our dimensions of CSR implementation on the theory of business citizenship proposed by Logsdon and Wood (2002). This theory looks into the ethical, social, and political issues surrounding organizations. According to this theory, an organization can be viewed as a citizen such that there exists moral and structural ties among business organizations, humans, and social institutions where social control is exercised by the society on organizations, thereby protecting and enhancing public welfare and private interests.

As such, we identified four distinct dimensions of CSR implementation that concisely portray the CSR implementation process outlined in the two frameworks proposed by Maon et al. (2009) and Baumann-Pauly et al. (2013) and are based on the theory of business citizenship that views a corporation as a citizen, where the responsibilities associated with such citizenship towards society and environment come into play. According to Maon et al. (2009), CSR design and implementation constitute of nine steps. These are (1) raising CSR awareness, (2) assessing organizational purpose in a societal context, (3) establishing a CSR definition and vision, (4) assessing current status of CSR, (5) developing a CSR strategy, (6) implementing the CSR strategy, (7) communicating about CSR strategy, (8) evaluating CSR strategy, and (9) institutionalizing CSR policy. However, Baumann-Pauly et al. (2013) consider CSR implementation to comprise three dimensions, namely, commitment to CSR, embedding CSR, and external collaboration.

Of the nine steps proposed by Maon et al. (2009), we considered steps 1 (raising CSR awareness), 5 (embedding CSR), 6 (implementing CSR activities), 7 (communicating about CSR), and 8 (evaluating CSR) for inclusion in CSR implementation. It is worth noting that though step 5 dealt with formulating CSR strategy, a sub-part of this step (5.2) constituted of embedding CSR in the organization, which is also proposed as a CSR implementation dimension by Baumann-Pauly et al. (2013). Hence, we included step 5 in our typology of CSR implementation dimensions. Similarly, the commitment to CSR dimension proposed by Baumann-Pauly et al. (2013) takes into consideration the awareness that organizational members show towards CSR as included in step 1 of Maon et al. (2009). Although, CSR evaluation (step 8) is primarily not a constituent of strategy implementation process, scholars have begun to indicate its importance in the implementation process, where managers monitor strategy progress and take relevant steps for further improvements in CSR implementation (Graafland & Smid, 2019; Laguir et al., 2019; Rama et al., 2009). Steps 2, 3, and 4 are not considered in this study as they represent a part of CSR design, while step 9 identifies with post-implementation. Hence, the four dimensions relate to the need for an organization to accrue sufficient (1) *CSR awareness* which manifests itself in the form of organization's commitment to CSR through (2) *communicating* and (3) *embedding CSR*, and placing systematic processes in place to (4) *evaluate CSR*. Overall, these dimensions entail interactions with various external stakeholders and are not restricted to interorganizational dynamics (Baumann-Pauly et al., 2013).

CSR awareness includes the act of raising sensitivity of an organization and its members towards CSR issues, where it may be initiated by managers (top-down approach) or employees (bottom-up approach) for strategic or altruistic reasons and includes commitment to CSR through integrating it into policy documents (Baumann-Pauly et al., 2013; Maon et al., 2009). Further, CSR communication is directed towards both internal and external stakeholders, where the means or nature of communication and its content need to be identified (Maon et al., 2009). The different ways of communication include meetings, corporate internal newsletters, and trainings for internal stakeholders such as employees and board members, while the social and environmental performance of an organization may be disclosed in the form of annual reports or CSR reports and advertisements to external stakeholders.

Embedding CSR entails instilling CSR values among organizational members using tools such as CSR policies, procedures, mission, and vision to reinforce a CSR compliant behavior in operational functions (Baumann-Pauly et al., 2013; Maon et al., 2009). Lastly, CSR evaluation

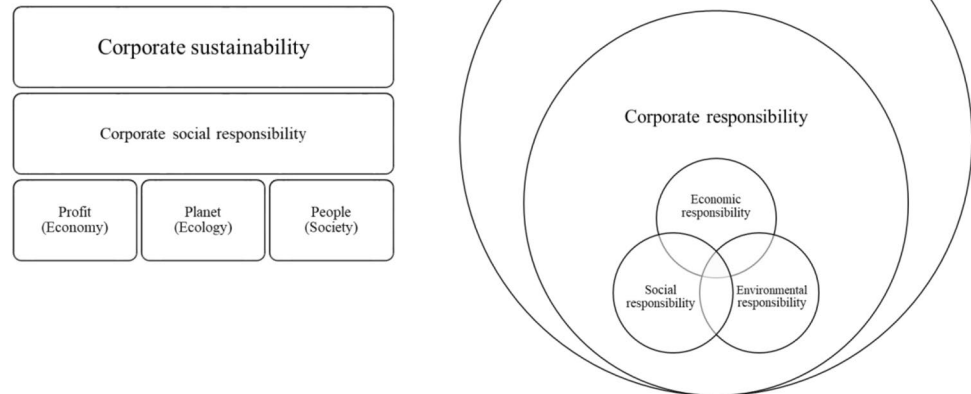
includes the measurement of how well the CSR objectives have been met, monitoring the progress of these CSR objectives, and exploring ways to improve CSR performance (Maon et al., 2009).

Review Methodology

We utilized a systematic literature approach to accomplish our research goal of surveying the literature on CSR implementation. Systematic reviews are commonly used to ensure transparency and replicability in the review process (Hossain, 2018). Given that it is imperative to outline the scope of one's search prior to ensuing the data collection process (George et al., 2019; Tranfield et al., 2003), we restricted our range to any research study that exclusively focused on the concept of CSR implementation or its four dimensions, namely, CSR awareness, CSR communication, CSR embedding, and CSR evaluation. The concept of CSR has taken various titular forms in literature, where overlapping constructs like corporate sustainability, corporate social performance, and corporate citizenship have been proposed and are now interchangeably used by researchers (Albinger & Freeman, 2000; Evans & Davis, 2014; Matten & Crane, 2005; Pedersen et al., 2018; Wood, 1991). However, the terminology of CSR had been most widely used by researchers (Matten & Crane, 2005), and as such is adopted in this study. Furthermore, we do not include research examining the concept of sustainability or corporate sustainability as it is an overarching concept that incorporates two different topics of CSR and corporate responsibility (see Fig. 1). As such, CSR acts as an intermediary tool that examines the efforts of organizations aimed at balancing the triple bottom line (van Marrewijk, 2003).

Three databases, namely, EBSCO, Science Direct, and ABI/Inform (ProQuest), were searched with the following set of keywords: "CSR awareness," "CSR implementation," "CSR sensitiveness," "commitment to CSR," "CSR integration," "initiating CSR," "CSR issues," "CSR communication," "CSR disclosure," "CSR report," "CSR value," "embedding CSR," "CSR policies," "CSR procedure," "CSR vision," "CSR mission," "evaluating CSR," and "monitoring CSR." We also took into account different occurrences of the keywords such as "implementing CSR," "sensitivity to CSR," and "CSR policy." Further, our inclusion criteria did not include any time restriction as this would have limited our analysis and inferences of understanding the literature conducted so far on CSR implementation. However, in order to ensure quality of our findings and development of a relevant agenda for future research, we included peer-reviewed journal articles that were published in journals with a rating of at least B and

Fig. 1 Mapping of corporate sustainability, CSR, and corporate responsibility (adapted from van Marrewijk, 2003)



above as per the 2019 ABDC ranking and 3 and above for the 2021 AJG ranking (Hoque, 2014). Imposition of the above strict criteria led to collection of 168 research articles. These papers were further analyzed to assess if the focus of their study was related to our research objective. Thus, the selection of the studies was contingent on the main topic of the study in question being either CSR implementation or one of the four dimensions (CSR awareness, CSR communication, CSR embedding, and CSR evaluation). In applying this criteria, we were able to shortlist 140 research studies.

Of the total 140 identified studies, we analyzed the nature of their research and found 18 papers were theoretical in nature. One of the theoretical papers was an editorial and was excluded. The remaining 122 empirical studies¹ are considered for further review, while the 17 theoretical papers are used to supplement the analysis and findings attained from this systematic review. We now discuss the findings attained from conducting our two-staged narrative synthesis analysis that provides the reader with a descriptive and thematic outlook of CSR implementation literature. In utilizing a narrative synthesis approach, we are able to efficiently provide a narrative on the CSR implementation literature through the use of statistical data (Popay et al., 2006). The first stage detailed in Sect. [Trends in CSR Implementation Research](#) analyzes the entire empirical literature descriptively (123 studies) and discusses the underlying trends on the basis of the (1) level of analysis, (2) research methods, (3) theories being used, (4) geographical focus, (5) journal distribution with years of publication, and (6) time lapse of

Table 1 Level of analysis distribution of CSR implementation research

Level of analysis	Percentage of research papers
Firm level	62
Individual level	26
Industry level	2
Multi-level	6
Other levels (project level, interaction level etc.)	3
Country level	1

CSR implementation topics. The second stage brings a more nuanced understanding of the empirical literature where the literature is analyzed with respect to a comprehensive outlook of CSR implementation in Sect. [Thematic Analysis: An Integrative Framework of CSR Implementation](#).

Trends in CSR Implementation Research

Upon analyzing the empirical literature on CSR implementation, we were able to make several inferences that would shed light on research gaps not yet covered in the CSR implementation literature. We followed established review studies in CSR literature (Aguinis & Glavas, 2012; Pisani et al., 2017) and focused on six aspects to attain a general purview of CSR implementation research conducted to date. First, with respect to the *level of analysis*, CSR implementation literature, unlike the general CSR literature, does not seem to suffer from lack of focus on individual-level research. However, majority of the empirical research conducted on CSR implementation is at the firm level (refer to

¹ A table reviewing the literature on CSR implementation has been submitted as supplementary material due to paper length considerations and is also available from the authors upon request.

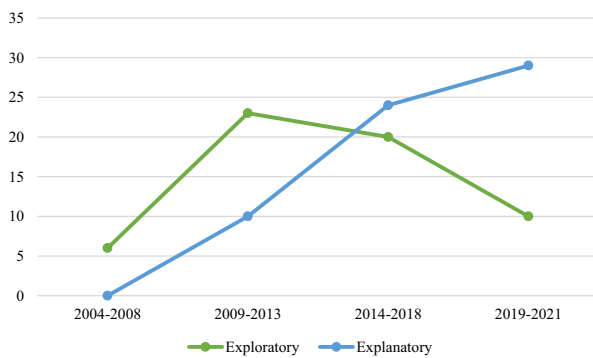


Fig. 2 Trend of CSR implementation studies' nature

Table 1). In addition to that, multi-level studies are quite rare with only 8 papers analyzing CSR implementation at multiple levels, e.g., a combination of individual, firm, institutional, industry, and country levels with a combination of at most three levels (Ettinger et al., 2021; Helmig et al., 2016; Lattemann et al., 2009; Lindgreen, Antioco, et al., 2009a; Lu & Wang, 2021; Pomeroy & Dolnicar, 2009; Shen & Benson, 2016; Zamir & Saeed, 2020). In spite of acknowledging the multi-dimensional nature of CSR implementation (Lindgreen, Swaen, et al., 2009b), majority of the scholars have failed to conceptualize and operationalize CSR implementation at a multi-dimensional basis. Accordingly, future research needs to take into consideration the multi-dimensional nature of CSR implementation and conduct scientific research that is not limited to a single level of analysis. Other empirical studies looked at various levels of analyses such as advertisement level (Green & Peloza, 2015), project level (Rama et al., 2009), activity level (Jong & Meer, 2017), and interaction level (Muthuri et al., 2009).

Second, the CSR implementation literature uses a wide variety of *research methods*. 36% of the research studies used qualitative research methods, 53% used quantitative methods, and only 11% of the studies have used mixed methods. The use of qualitative methods can be explained by the exploratory nature of the studies, which accounted for 49% of the empirical research, while a majority of 51% studies were explanatory in nature. However, given the growing adoption of CSR by different organizations across industries and countries, scholars have delved into examining implementation of CSR from a more explanatory nature as the trend line shows in Fig. 2. Further, scholars can utilize mixed method studies in future to attain an insightful and a holistic empirical understanding of their research topic. This would allow the research findings to have both theoretical and geographical validity.

Third, the *theoretical underpinning* of research on CSR implementation is still emergent, where a considerable proportion of the empirical literature, approximately 45%, was missing a theoretical foundation. Having a proper theory is

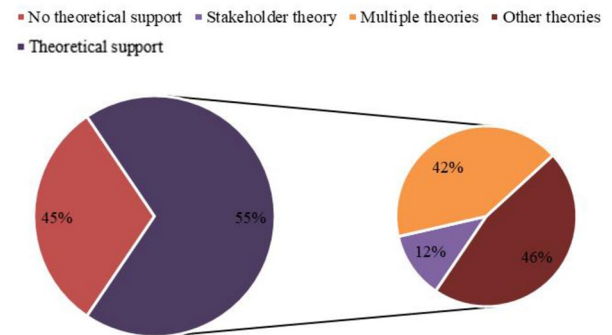


Fig. 3 Theoretical orientations in CSR implementation literature

quite essential to easily illustrate complex concepts (Frynas & Yamahaki, 2016), thereby indicating scope for future research to have richer theoretical support. Of the remaining 67 research studies that had theoretical support (54% of total empirical literature), a considerable proportion of research (42%) resorted to the use of multiple theories to substantiate their proposed frameworks. The most commonly used theory was stakeholder theory inclusive of its use in research studies with multiple theories (28%, 19 out of 67 papers) (e.g., Ettinger et al., 2018; Lindgreen et al., 2011; Park & Ghauri, 2015; Zheng et al., 2015). Lastly, as depicted in Fig. 3, the remaining 31 research studies (46%) used a diverse range of theories from other disciplines like psychology (theory of planned behavior, balance theory, attribution theory, and social identity theory), communications (diffusion theory, inoculation theory), sociology (systems theory, social exchange theory, social identity theory), and biology (signaling theory).

Fourth, in terms of *geographical locations* being studied, majority of empirical studies were based on samples obtained from European (37%) and North American regions (22%) with only a small portion of research (16%) constituting samples from Asian countries. Further, only few studies examined other regions, such as Oceania (4%), United Kingdom (3%), Africa (1%), and South America (1%). However, the proportion of studies using samples from multiple regions was comparatively higher at around 16%. Hence, future research needs to study the less researched regions to better understand the role of context in CSR implementation. Further, given the emerging nature of cross-country research in CSR implementation (Lattemann et al., 2009), an additional scope exists for researchers to compare different regions in their future research.

Fifth, CSR implementation research, since the special issue in Journal of Business Ethics (Lindgreen, Swaen, et al., 2009b) has been under the research limelight. The first empirical research conducted on CSR implementation in our collection of articles appeared in 2004, however, focus on CSR implementation has drastically improved since 2009 such that

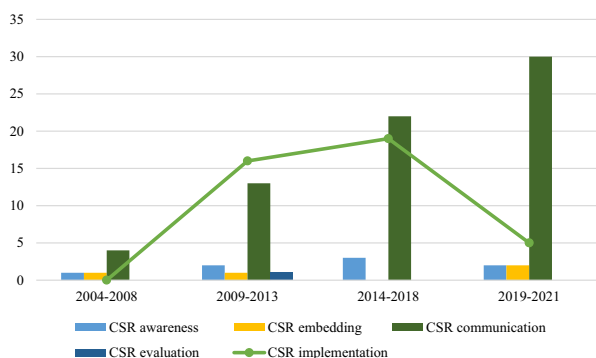


Fig. 4 CSR implementation trends over the years

approximately 81% of CSR implementation literature has been published in 2010 and onwards. Moreover, *Journal of Business Ethics* is the highest contributing journal with a major share of 49% of the research studies. This was closely followed by *Journal of Business Research* (7%), *Business Ethics: A European Review* (5%), *Business and Society* (3%), and *Business Strategy and the Environment* (3%) while the remaining 32% was distributed among 28 journals. Interestingly, other top journals in the field of business ethics and CSR, such as *Business Ethics Quarterly* and *Corporate Social Responsibility and Management* were not reflected in our list of reviewed studies. This could be explained due to the absence of studies relevant to our research topic of CSR implementation and the inability of the journal to meet our selection criteria. While, other journals exclusively focusing on ethics and CSR constituted majority of the CSR implementation research, however, this topic seems relatively unexplored and under-published in general management and accounting focused journals.

Lastly, the ingrained analysis of empirical research concerning CSR implementation has shed the much needed light on how this research has changed over the years. For example, we find that while CSR communication has seen constant growth over the years, other dimensions of CSR implementation have experienced uneven growth and decline in research attention (see Fig. 4). The comparatively high focus placed on CSR communication brings into question the negligence of other crucial facets of CSR implementation such as CSR embedding and CSR evaluation. Overall, CSR implementation literature that covered either the entire process of CSR implementation in general or more than one dimension of CSR implementation has been gradually on the rise since 2009–2013. While the latest year indicates low publication rates, this may be attributed to the incompleteness of the time period. Upon learning from the insights gained in this descriptive analysis, we proposed a comprehensive framework to better portray the current status of CSR implementation literature and highlight more nuanced directions for future research.

Thematic Analysis: An Integrative Framework of CSR Implementation

The question that comes to mind at this moment in time is: *What can we learn more about CSR implementation?* We adapt an approach similar to that taken up by researchers who developed various integrative CSR implementation frameworks based on empirical data (Baumann-Pauly et al., 2013; Maon et al., 2009; Yin & Jamali, 2016). However, our integrative framework is built upon the analytical insights attained from the selected 140 research studies and keeping in mind our purpose of aiding academicians and practitioners in understanding the complex multi-level nature of CSR implementation. Hence, this review tries to learn from the findings attained in descriptively analyzing the 122 empirical studies in the previous section and proposes directions for future research using a macroscopic lens with the aid of an integrative multi-level CSR implementation framework (see Fig. 5) that can have both research and practical implications.

The remaining of this section will discuss the four components of our proposed framework: (1) CSR implementation, (2) CSR formulation, (3) CSR outcomes, and (4) CSR context. The main focus is placed on CSR implementation, as it is the main core of this review paper. We discuss the inherent complexity of the CSR implementation construct and how extant literature has conceptualized it, setting the stage to examine two distinct attributes of CSR implementation, namely, its multi-dimensional and multi-level nature. Given the capacity and scope of this study, which is centered on CSR implementation, we lightly touch on the other three components, namely, formulation, outcomes, and context to provide an overview on the whole CSR implementation framework. In discussing CSR formulation, we unravel its absence in studies that have examined CSR implementation and illustrate different ways that future scholars can incorporate it henceforth given the strong link that exists between strategy formulation and implementation. Additionally, the next sub-section on the effect of CSR implementation provides a snapshot on how the CSR implementation literature has heavily examined organizational outcomes, particularly, non-financial, and explains the potential of studying organizational performance comprehensively along with macro-level outcomes. We then conclude this section by extrapolating on the importance of identifying and accounting for contextual variables when studying CSR implementation that may inhibit or drive the implementation process and even potentially moderate the relationship of CSR implementation with CSR formulation and CSR outcomes.

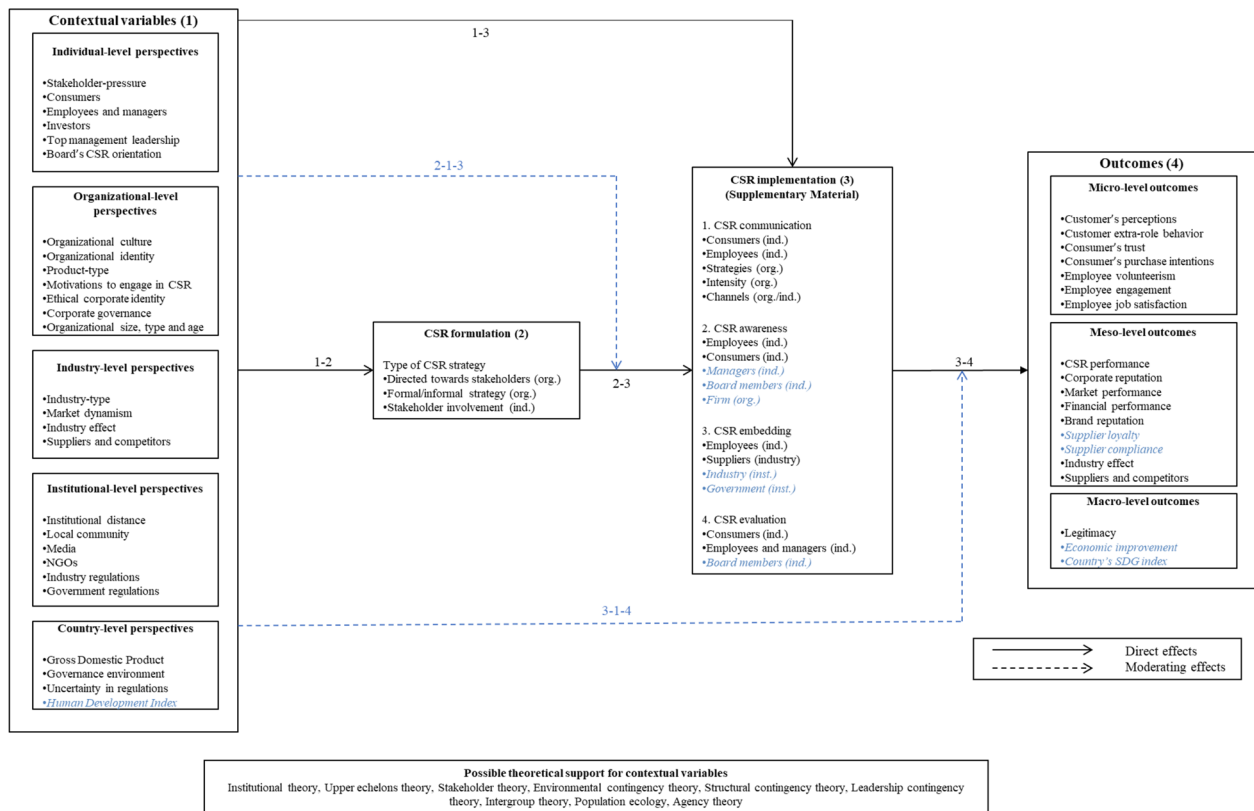


Fig. 5 An integrative multi-level CSR implementation framework

CSR Implementation Construct

CSR implementation is characterized by complexity, where the organization has to deal with different stakeholders, internally and externally. Further, this complexity of CSR implementation is pronounced with its contextual nature across industries, countries, time, and pool of stakeholders (Kleine & Hauff, 2009). In spite of CSR implementation experiencing complexity in these varied manners, research studies have so far neglected this aspect (Dobele et al., 2014). For example, Luo et al. (2017) indicate how organizations vary in their CSR disclosure based on their linkages to the central government, highlighting the underlying institutional complexity. On the other hand, Marano and Kostova (2016) examine how various countries' institutional forces affect the adoption of CSR practices by various multi-national corporations (MNCs) indicating the presence of transnational complexity (refer to Fig. 5, link 1-3). Similarly, Polonsky and Jevons (2009) assert that global brands face three different kinds of complexity when implementing CSR, namely, social issue complexity, organizational complexity, and communication complexity. Communication complexity is the complexity that arises regarding the type

of information that needs to be communicated, the consistency that needs to be maintained across the messages and in ensuring that the organizations are also walking the walk and not just talking the talk (Baumann-Pauly et al., 2013; Brunton et al., 2017). Along these lines, a series of research articles have examined the concepts of CSR walk and CSR talk, where the former represents actual CSR implementation while the latter focuses on CSR communication (Graafland & Smid, 2019; Schoeneborn et al., 2020; Wickert et al., 2016). Further, Graafland and Smid (2019) found that the overall impact of CSR implementation on the society and environment is dampened in the presence of incongruency between CSR activities being communicated and CSR activities actually being implemented.

Adding to its complex nature, CSR implementation has escaped conceptualization by most of the studies under review (Klettner et al., 2014; Pelozo et al., 2009; Risi & Wickert, 2017; Skouloudis & Evangelinos, 2014). On the other hand, researchers who did attempt to conceptualize the construct of CSR implementation either did so from a limited perspective of how CSR implementation occurred in the presence of stakeholder management (Osagie et al., 2016; Subramaniam et al., 2017), capacity development

(Rama et al., 2009), social partnerships (Seitanidi & Crane, 2009), and employee participation (Bolton et al., 2011; Kim et al., 2010) or examined CSR implementation on the basis of the different types of CSR activities implemented by organizations (Khan et al., 2015; Quintana-García et al., 2018; Russo & Tencati, 2009). Although extant research has identified CSR implementation as a process comprising various stages (Farmaki, 2019), it falls short in operationalizing CSR implementation in a similar manner; rather, the studies were found to resort to using existing CSR scales for measuring CSR implementation (Helmig et al., 2016). Similar lack in exploring and discussing the process of CSR implementation was also observed among organizations (Klettner et al., 2014; Skouloudis & Evangelinos, 2014). Hence, as we acknowledge the existence of complexity in CSR implementation and the prevalent absence in conceptualizing CSR implementation, we need to understand the factors that contribute towards the aforesaid complexity of CSR implementation and how can we deal with these factors. To do so, we try to explain the inherent complexity of CSR implementation by exploring its multi-dimensional and multi-level facets that can assist future studies in better conceptualizing CSR implementation.

Multi-dimensional Nature

First and foremost, much of complexity in CSR implementation arises due to its multi-dimensional nature. Multi-dimensionality refers to information that is distributed over multiple dimensions due to its inability to align together in a single dimension such that the information is uniquely sorted into these various dimensions (Bucaro et al., 2020; Spalding & Murphy, 1996). Although extant research acknowledges the multi-dimensional nature of CSR implementation (Lindgreen, Swaen, et al., 2009b), many have failed to conceptualize and operationalize it in such a manner, except for a few scholars. Primarily, these authors have assessed CSR implementation on the basis of the traditional classification of stakeholder theory, i.e., implementing CSR strategies directed towards society, environment, and employees (Muller & Kolk, 2009; Reimer et al., 2018; Shen & Benson, 2016) or as per the triple bottom line approach of economy, ecology, and society (Quintana-García et al., 2018; Stekelorum et al., 2019). However, the above conceptualizations of CSR implementation resonate with the conceptualization of the generic CSR concept itself, where CSR has been conceptualized in terms of stakeholders being targeted at or the nature of responsibility an organization holds towards its society such as economic, ethical, legal, and discretionary (Maignan & Ferrell, 2000; Turker, 2009). In the same vein, Frynas and Yamahaki (2016) suggest that CSR scholars need to diversify their usage of theories and restrict themselves from focusing only on the stakeholder view. Hence,

researchers need to properly distinguish between the CSR strategy and its implementation.

Accordingly, our proposed conceptualization of CSR implementation can aid scholars and organizations in perceiving the multi-dimensional nature of CSR implementation by focusing on the four dimensions proposed in Sect. 2. Future research can also test whether these four dimensions are practiced with equal fervor across and within organizations and industries (Walters & Anagnostopoulos, 2012). This will enable CSR implementation research to extend beyond CSR communication, which majority of identified empirical research in this study focused exclusively on with very little focus being placed on other CSR implementation dimensions or the construct as a whole. While CSR communication plays an important role in the implementation process, it, however, does not necessarily ensure that these practices are in fact carried out in reality (Arvidsson, 2010; Fassin, 2008).

CSR communication literature has seen a rich growth over the years (see Fig. 4) and as such has diversified into various sub-topics, with CSR disclosure or reporting being the most researched form of CSR communication, particularly in the accounting literature (Gödker & Mertins, 2018). Scholars have extensively examined the antecedents and outcomes of CSR disclosure on various fronts: individual, organizational, and country levels (Bucaro et al., 2020; DeTienne & Lewis, 2005; Lu & Wang, 2021; Tan et al., 2020; Zhang et al., 2021). Further, CSR communication has now diversified into the arena of social media where direct and frequent interactions with customers have heightened (Chu et al., 2020; Saxton et al., 2021). In addition to customers, CSR communication research seems to have predominantly focused on external stakeholders in general, including investors (Bucaro et al., 2020; Hockerts & Moir, 2004). Consequently, no research in our shortlisted set of studies examined CSR communication from an internal perspective. A study by Schaefer et al. (2019) does examine the impact of CSR advertisements on embedding CSR values in employees of an European energy provider, however, the CSR communication under assessment is targeted at external stakeholders. Given the strong inter-relations that exist among actions and communication of CSR activities, examining CSR communication from an interorganizational perspective can tap into the unexplored avenue of its effect on employee involvement in the CSR implementation process (Schoenborn et al., 2020; Sendlhofer, 2020; Tourky et al., 2020).

Multi-level Nature

Second, while examining different dimensions of CSR implementation surely gives one the wholesome picture, one cannot ignore the multiple levels involved as the above four dimensions of CSR implementation are considered.

However, as per our review only a small fraction of the empirical research on CSR implementation (6%) had conducted multi-level research. Hence, academicians have not managed to pay attention to the multiple levels that are in-built when implementing CSR. In referring to the concept of multi level, we propose that CSR implementation involves actors and characteristics at various levels in its environment such that employees, customers, and managers form individual level, while organizational characteristics such as firm size, age, ownership constitute organizational level, and so on. The conceptualization of CSR implementation in our study as discussed in Sect. 2 shows its inherent multi-level nature, where for instance, CSR values may be embedded in the form of CSR vision and mission at organizational level, while CSR awareness initiated by managers or employees occurs at individual level.

The multi-level studies under examination in this review examined CSR implementation at different levels, namely, country, institutional, industry, organizational, and individual. These studies examined (1) drivers of CSR implementation (refer Fig. 5, link 1-3) like corporate governance and culture background (Lu & Wang, 2021), organizational location and distribution of country income (Zamir & Saeed, 2020), stakeholders and their pressures (Helmig et al., 2016; Pomering & Dolnicar, 2009), country governance, industry effect, and organizational characteristics (Lattemann et al., 2009); and (2) outcomes of CSR implementation including market performance (Helmig et al., 2016), customer attitudes (Ettinger et al., 2021), customer perceptions (Lindgreen, Antioico, et al., 2009a), and employee work behavior (Shen & Benson, 2016). Hence, our integrative multi-level framework of CSR implementation considers the five levels discussed above as shown in Fig. 5.

While researchers have used institutional-level interchangeably with country level due to institutionalized practices of governments or economies (Pisani et al., 2017), institutionalization can occur at an industry level as well (O'Connor & Shumate, 2010) indicating the need to distinguish institutional level of analysis. While country-level perspective pertains to factors such as government regulations and policies (Pisani et al., 2017), institutional-level factors, on the other hand, include institutionalized practices in the economy or corporations (O'Connor & Shumate, 2010). Conclusively, industry-level perspective consists of factors such as industry type (Lattemann et al., 2009), organizational-level perspective pertains to firm characteristics (Lattemann et al., 2009), and individual level refers to employees and managers (Graafland & Zhang, 2014; Helmig et al., 2016).

CSR Formulation: An Overlooked Antecedent of CSR Implementation

CSR strategy implementation is preceded by its formulation, which consists of decision making upon attaining and interpreting information (Khan, 2018). Given the integrative nature of this multi-level framework of CSR implementation, it becomes crucial to consider its critical antecedent, i.e., CSR formulation. Maon et al. (2009), in their CSR design and implementation framework, identified various steps involved in the formulation of CSR strategies; understanding organization's societal purpose, identifying its stakeholders, defining CSR vision and mission, assessing current CSR practices, benchmarking with competition and developing the CSR strategy. Additionally, higher CSR orientation of board members also ensures higher proactivity in forming and implementing firm's CSR strategy, as we identify through the links 1-2 and 1-3 in Fig. 5 (Shaukat et al., 2016). On the other hand, various researchers have focused on the sense making concept and linked it to how managers make sense of CSR (as opposed to having planned goals) and accordingly formulate CSR strategies, thereby dictating their implementation as depicted in links 1-2 and 2-3 in Fig. 5 (Hanke & Stark, 2009; Jiang et al., 2018; Khan, 2018). While the presence of stakeholders in CSR strategy formulation was found to positively influence CSR implementation (van Tulder et al., 2009), their real world presence in CSR formulation seems to be minimal (Trapp, 2014). Accordingly, future research can examine the barriers to stakeholder involvement in CSR formulation and propose ways in which organizations can enhance their involvement (link 1-2, Fig. 5). Moreover, scholars can also run comparative studies through collecting field data to test the difference in effectiveness of CSR implementation among organizations that involved stakeholders in formulating CSR versus organizations that had no stakeholder involvement.

Furthermore, very few researchers consider the formulation of CSR as an antecedent or control for its effect in their research studies when studying CSR implementation (Baumann-Pauly et al., 2013; Maon et al., 2009). Instead several researchers have focused directly on examining various other antecedents of CSR implementation. Accordingly, one can examine if the mediation of CSR formulation can change the impact of certain antecedents like lack of top management commitment, lack of CSR knowledge and skills, and uncertain government regulations (Graafland & Zhang, 2014; Luo et al., 2019) on CSR implementation from negative to positive. Hence, linking CSR formulation with its implementation can provide a richer feedback as it gives deeper insights into the successful execution of the formulated strategy, where successful CSR implementation can be treated as a dependent variable.

The Impact of CSR Implementation

The outcomes in CSR research have prominently focused on organizational outcomes with special attention being given to financial performance, thereby ignoring the appropriate assessment of the success of a CSR strategy by looking at its non-financial performance indicators such as employees' extra-role behavior, consumer's perceptions, and social and environmental performance impact (Fatima & Elbanna, 2020). On the other end, CSR implementation, the subset of CSR research literature, has focused exclusively on the non-financial indicators including corporate reputation (Axjonow et al., 2018; Kim, 2019), consumer purchase intentions (Bartkowski & Berens, 2021; Groza et al., 2011), and various stakeholder satisfaction such as consumers (Cantrell et al., 2015) and employees (Brunton et al., 2017; Pelozo et al., 2009). Comparatively, only four research papers by Helmig et al. (2016), Rhou et al. (2016), Pham and Tran (2020), and Platonova et al. (2018) have looked at financial indicators. Further, the measurement of CSR performance in CSR literature has been used interchangeably to reflect the construct of CSR (Beji et al., 2021; Ge & Li, 2021; Öberseder et al., 2014), thereby creating a conundrum when it comes to assessing the comprehensive impact of CSR implementation strategies. Consequently, CSR implementation research requires clarification in understanding the nature of its impact on organizational performance, where it may also act as a mediator between CSR formulation and CSR impact (Graafland & Smid, 2019).

Future research, hence, needs to consider both financial and non-financial indicators when examining the organizational performance outcome of CSR implementation. This can be achieved, for example, through adopting the sustainability balanced scorecard perspective when measuring organizational outcomes of CSR implementation (Elbanna et al., 2015; Fatima & Elbanna, 2020). In doing so, organizations can effectively assess the overall impact of CSR implementation on CSR performance constituting social, environmental, and financial performance. In addition to examining these micro-level and meso-level (industry level, institutional level) outcomes, future research can also explore how implementation of CSR strategies within organizations and industries can lead to a macro-level sustainability impact such as the country's economic and sustainable development (Verk et al., 2021) through improvement of Sustainable Development Goals (SDG) index (a standard indicator of country's sustainability performance developed by United Nations (2020)) (refer to link 3-4, Fig. 5).

The Context Matters

Referring to the integrative multi-level framework shown in Fig. 5, we can clearly see how various factors interact

with each other at several levels during CSR formulation and implementation. This framework provides a multi-dimensional view of CSR implementation, examines the nature of interconnectivity among the antecedents and consequences of CSR implementation, and presents CSR implementation in a multi-level manner. While, we do not push for the scholarly need to examine and account for all the variables depicted in Fig. 5, however, we do aim to bring forth the need for future scholars to consider the context of their study and account for the impact of certain variables that may confound their results when studying CSR implementation. The various perspectives under contextual variables relate to five different levels of analysis highlighted previously in Sect. 5.1.2 (individual, firm, industry, institutional, and country levels). The categorization of these various levels has been done based on the context as per the extant literature review on CSR implementation (Helmig et al., 2016; Lattemann et al., 2009; Lindgreen, Antiooco, et al., 2009a; Shen & Benson, 2016). For ease of understanding, each level is listed under a stand-alone perspective that portrays various items CSR implementation scholars can explore. For instance, items such as pressure from or involvement of stakeholders like customers, employees, managers, board members, etc., relate to individual-level characteristics.

As per our earlier discussion, CSR formulation has been neglected to a certain extent by CSR implementation scholars, where significant research scope also exists in understanding if certain situations or characteristics can impact the CSR formulation–CSR implementation relationship (link 2-1-3 in Fig. 5). For example, to what extent organizational size or industry type and stakeholder pressures (Helmig et al., 2016) strengthen or weaken this relationship? Our knowledge of extant theories such as institutional theory and stakeholder theory posit for the prevalence of a positive moderation effect. The institutional theory leads to the process of 'isomorphism' which can be defined as a process that constrains a unit in a particular set of environmental conditions to resonate with other units existing in similar situations (DiMaggio & Powell, 1983). As leading organizations in controversial industries such as oil and mining respond to concerns on their societal and environmental impact (Dobele et al., 2014; Du & Vieira, 2012), other organizations are compelled to follow suit to maintain legitimacy, thereby eliciting the potential role of industry type in moderating the relationship between CSR formulation and implementation. Additionally, Miska et al. (2016) found that home country characteristics played a pivotal role in shaping the type of CSR strategy that MNCs engaged in. Thus, the effect of institutional level of indicators need to be accounted for when examining the link between CSR formulation and implementation.

Similarly, stakeholder theory emphasizes an organization's relationships with other stakeholders consisting of

employees, customers, suppliers, society, and others by stressing on the importance of satisfying relevant stakeholders (Jamali, 2008; Zerbini, 2017). As organizations in the current century face rising pressures from various stakeholders to depict socially responsible behavior (Erdiaw-Kwasie et al., 2017; Shahzad & Sharfman, 2017), they are bound by normative pressure as per institutional theory to comply with these stakeholder needs to establish a sense of legitimacy among their stakeholders. Thus, through building upon the interplay of these three theories, namely, institutional theory, legitimacy theory, and stakeholder theory, future research can probe into the following research question: Are larger organizations or manufacturing industries or higher stakeholder pressures more prone to having a stronger CSR formulation–implementation relationship, in comparison to smaller organizations or service industries or lower stakeholder pressures?

Figure 5 portrays various variables under each of the five perspectives or levels that can either act as drivers or inhibitors towards implementation of CSR. Scholars can accordingly utilize this framework to attain a holistic view and empirically examine how these contextual variables may impact CSR implementation strategies of their sample under study and control for the relevant contextual variables. For instance, CSR scholars have found top managerial characteristics played a significant role towards implementation (Rodríguez Bolívar et al., 2015). Scholars can further extend this finding to examine if top management characteristics have a differential impact on CSR implementation dimensions, where the type of leadership may have an effect on the nature of CSR values (strategic or normative) being embedded in the organization's employees (link 2-1-3). The upper echelons theory which states that an organization is a function of its leaders' beliefs and thoughts as these leaders make most of the important organizational strategic decisions (Quintana-García et al., 2018) finds support for the above proposed moderating impact. Ethical leadership style, for instance, can instill a sense of ethical behavior among employees (Hansen et al., 2016) through posing as social learning models and establishing a reward system for ethically appropriate behavior (Fatima, 2020).

Further, as per our findings from reviewing the CSR implementation literature, some industries have rarely been studied with respect to their CSR implementation strategies such as the sports and gaming industry (link 1-3). Accordingly, future research can actively collaborate with practitioners to conduct field studies and longitudinal studies, where practitioners can execute and examine CSR implementation, while CSR scholars can act as consultants and conduct quality research. Additionally, with the influx of COVID-19 pandemic, the topical nature of CSR implementation has heightened such that organizations are now actively focusing towards building their social performance

to build a safe and healthy organizational work environment and image (Donthu & Gustafsson, 2020; He & Harris, 2020). This reaction of organizations also finds theoretical support in literature as per the environmental contingency theory that asserts the influence of environment on various characteristics of the organization, such as strategy, task uncertainty, size, and technology (Hatch & Cunliffe, 2013, p. 98). Hence, scholars can effectively conduct prospective research as opposed to the retrospective research by studying the actions taken by organizations towards their CSR implementation strategies in response to such environmental changes in real time.

Considerable number of studies have managed to study the contextual nature of CSR implementation by examining the presence of mediating and moderating variables (Eberle et al., 2013; Ginder et al., 2021; Karaosmanoglu et al., 2016; Lecuyer et al., 2017; Skard & Thorbjørnsen, 2014; Vlachos et al., 2009). It is worthy to note that all of these research studies have examined mediators and moderators only at individual level and firm level, with an exception of Thorne et al. (2017) who carried out a cross-country comparison on CSR disclosures. Our framework indicates that multiple perspectives can have a moderating impact on the relationship between CSR implementation and outcomes (refer to link 3-1-4 in Fig. 5). For instance, referring to our earlier discussion of stakeholder and institutional theories, future researchers can also examine whether the presence of stakeholder pressures in the form of governmental regulations, active NGOs, and media positively strengthen the relationship between CSR implementation dimensions like CSR awareness, CSR embedding, CSR communication, and outcomes like organizational legitimacy, customer's perceptions, and organizational performance (Du & Vieira, 2012; Pomeroy & Dolnicar, 2009; Rhou et al., 2016).

Moreover, given the relatively low level of research being conducted in developing regions such as South America, Asia, and Africa, future research can study whether uncertain regulations weaken the relationship between CSR embedding in suppliers and supplier loyalty or supplier compliance through weakening the coercive pressures felt by organizations in compliance with institutional theory (Boyd et al., 2007; Lim & Phillips, 2008). Further research ideas can also be attained through scrutinizing our proposed framework where CSR implementation researchers can expand their theoretical support from merely focusing on stakeholder and legitimacy theory to other theories such as structural contingency theory for industry perspective, leadership contingency theory for individual perspective, intergroup theory for CSR embedding, population ecology for institutional perspective, agency theory for the relationship between CSR formulation and CSR implementation in SMEs and so on.

While it is difficult to ensure that one research study covers various levels as depicted in the CSR implementation framework, it, however, becomes easier to realize the presence of multiple factors that may affect CSR implementation–outcomes relationship. With this knowledge at hand, academicians can account and control for the factors, when applicable. Similarly, practitioners can also utilize this framework to get an overarching purview of CSR implementation and better understand the various factors that may positively or adversely impact the different outcomes of CSR implementation, and accordingly, take the necessary proactive decisions.

Conclusion

Upon analyzing the empirical literature trends on CSR implementation in Sect. 4, several suggestions for future research were made pertaining to the nature of research, level of analysis, theoretical support, and geographical expansion. Further insights were gained through the depiction of an integrative multi-level CSR implementation framework developed in the previous section of thematic analysis. In doing so, this research study has made several theoretical and practical implications, as discussed below.

In terms of theoretical implications, first, we found that scholars have placed a considerable amount of focus towards examining the factors impacting implementation of CSR (antecedents, mediators, and moderators) and the organizational-level consequences of CSR implementation. In comparison, fewer studies have looked at non-organizational consequences or carried out field studies or longitudinal case studies to examine the implementation of complete CSR strategies. Hence, one of the prime insights for future research involve attaining deeper insights into how organizations implement CSR with respect to CSR awareness, CSR embedding, CSR communication, and CSR evaluation. In doing so, researchers would be able to examine CSR implementation from multi-dimensional and multi-level perspectives.

Second, one of the prominent difficulties encountered by organizations when implementing CSR relates to prioritizing stakeholders' interests (Lee, 2011; Porter & Kramer, 2006). Different organizations place importance on different stakeholders and as such, a universal solution to prioritize stakeholders becomes difficult. We attempt to resolve this dilemma by proposing a CSR implementation definition (outlined in Sect. 2) that indicates the process of CSR implementation as an integrated and a comprehensive process which entails coordinated involvement of all stakeholders at different degrees throughout the four dimensions of CSR implementation.

Third, enhancing from the above research agenda, scholars could also link how multiple dimensions of CSR implementation relate to each other. For instance, Pomeroy and Dolnicar (2009) examined whether CSR communication by organizations leads to higher CSR awareness of customers. Furthermore, within the field of CSR implementation, some of its dimensions have not been as heavily researched as the rest; CSR communication has been of prime focus for several academicians. However, only three studies were found to study CSR evaluation as a part of the implementation process (Cowper-Smith & de Grosbois, 2011; Schaefer et al., 2019; Vlachos et al., 2009). Evaluating CSR in the implementation phase resonates with assessing the extent to which CSR objectives are met. However, CSR evaluation has mostly focused on assessing CSR performance using secondary databases like Kinder, Lydenberg, and Domini (Rhou et al., 2016). Thus, to examine CSR evaluation as a part of the implementation phase, researchers need to study other internal stakeholders in addition to employees, such as way of monitoring CSR strategies by both board members and top managements. Accordingly, examining other CSR implementation dimensions in detail, specifically perceiving them from a different lens would enrich the extant knowledge on CSR implementation.

Fourth, most of the CSR implementation–performance literature has looked at organizational and individual-level outcomes. Given the very nature of an organization is to ensure profitability, the prime focus has been placed by researchers in identifying how CSR implementation impacts organizational outcomes such as organizational reputation and CSR performance. Similarly, customers are deemed as the most important stakeholder given their direct impact on organization's profitability, and thereby, its sustenance. Accordingly, most prior studies have examined the impact of CSR strategy implementation on customer perceptions and behaviors. However, a research gap exists with regard to studying the impact on other external stakeholders like suppliers' loyalty and suppliers' compliance. Moreover, the impact of organization's CSR implementation has been restricted to micro-level and meso-level, where country-level impacts such as on economic improvement and increase in sustainability index have not yet been studied. Therefore, researchers need to examine meso-level and macro-level impacts of implementing CSR strategies. Understandably, the absence of studies examining macro-level outcomes of CSR maybe due to the exclusion of sustainability construct from our literature search which is more prominently linked with country-level outcomes like sustainable development goals. Future reviews can, as such, consider the prospect of examining implementation of sustainability strategies as opposed to the concept of CSR which was the focus in this review.

The restrictive journal criteria used in this systematic review pose a constricted presentation of the CSR implementation literature. However, we followed the standard journal selection criteria used widely across general business and management reviews. Further, we aimed to examine high-quality research on CSR implementation, thereby justifying our usage of a restricted journal criteria. In order to attain a more general view and to better understand the research trends of a vast literature of CSR implementation that includes research in established ethics and CSR focused journals like *Journal of Cleaner Production* and *Corporate Social Responsibility and Environmental Management*, future scholars can conduct bibliometric analysis or meta-analysis with a more relaxed journal criteria.

This research study also produces various implications for practitioners regarding CSR implementation. First, practitioners can make use of the proposed CSR implementation dimensions that stresses on its multi-level and multi-dimensional nature and identifies it as a process that is not restricted to a stakeholder view. Accordingly, managers can make appropriate decisions to ensure CSR strategies are properly implemented in their organizations and are not solely restricted to financial investments. Second, top management and policy makers can utilize the CSR implementation framework for a bird's eye view on the potential factors that can impact CSR implementation and the possible outcomes of CSR implementation. In doing so, organizations can pay heed to contextual factors that may impede or promote implementation of CSR and its relationship with different outcomes. Third, practitioners, upon realizing the multi-level impact of CSR implementation, which goes beyond the individual and organizational levels, can reflect upon their current organizational CSR strategies and accordingly, revise or formulate better versions.

To sum, CSR implementation has come a long way in the past decade and still has a long way to go. This review paper attempts to enlighten the research community with insights on the progress of CSR implementation research and how it can be further improved to enrich our understanding of the concept of CSR implementation. With the proposition of CSR implementation dimensions that facilitate the review of literature, an integrative multi-level CSR implementation framework has been developed to assist future research on CSR implementation in getting closer to reality by portraying the interconnectivity in implementing any organizational strategic decision. With the above research contributions, this study attempted to set the stage for future research to build upon by conducting richer and deeper empirical studies that examine CSR implementation in the right light.

Supplementary Information The online version contains supplementary material available at <https://doi.org/10.1007/s10551-022-05047-8>.

Declarations

Conflict of interest The authors have no conflicts of interest to declare that are relevant to the content of this article.

References

- 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.
- Albinger, H. S., & Freeman, S. J. (2000). Corporate social performance and attractiveness as an employer to different job seeking populations. *Journal of Business Ethics*, 28(3), 243–253.
- Arvidsson, S. (2010). Communication of corporate social responsibility: A study of the views of management teams in large companies. *Journal of Business Ethics*, 96(3), 339–354.
- Axjonow, A., Ernstberger, J., & Pott, C. (2018). The impact of corporate social responsibility disclosure on corporate reputation: A non-professional stakeholder perspective. *Journal of Business Ethics*, 151(2), 429–450.
- Bansal, P., Jiang, G. F., & Jung, J. C. (2015). Managing responsibly in tough economic times: Strategic and tactical CSR during the 2008–2009 global recession. *Long Range Planning*, 48(2), 69–79.
- Bartikowski, B., & Berens, G. (2021). Attribute framing in CSR communication: Doing good and spreading the word – But how? *Journal of Business Research*, 131, 700–708.
- Baumann-Pauly, D., Wickert, C., Spence, L., & Scherer, A. (2013). Organizing corporate social responsibility in small and large firms: Size matters. *Journal of Business Ethics*, 115(4), 693–705.
- Beji, R., Yousfi, O., Loukil, N., & Omri, A. (2021). Board diversity and corporate social responsibility: Empirical evidence from France. *Journal of Business Ethics*, 173(1), 133–155.
- Bolton, S., Kim, R., & O'Gorman, K. (2011). Corporate social responsibility as a dynamic internal organizational process: A case study. *Journal of Business Ethics*, 101, 61–74.
- Boyd, D. E., Spekman, R. E., Kamauff, J. W., & Werhane, P. (2007). Corporate social responsibility in global supply chains: A procedural justice perspective. *Long Range Planning*, 40(3), 341–356.
- Brunton, M., Eweje, G., & Taskin, N. (2017). Communicating corporate social responsibility to internal stakeholders: Walking the walk or just talking the talk? *Business Strategy & the Environment*, 26(1), 31–48.
- Bucaro, A. C., Jackson, K. E., & Lill, J. B. (2020). The influence of corporate social responsibility measures on investors' judgments when integrated in a financial report versus presented in a separate report. *Contemporary Accounting Research*, 37(2), 665–695.
- Cantrell, J., Kyriazis, E., & Noble, G. (2015). Developing CSR giving as a dynamic capability for salient stakeholder management. *Journal of Business Ethics*, 130(2), 403–421.
- Chu, S.-C., Chen, H.-T., & Gan, C. (2020). Consumers' engagement with corporate social responsibility (CSR) communication in social media: Evidence from China and the United States. *Journal of Business Research*, 110, 260–271.
- Cowper-Smith, A., & de Grosbois, D. (2011). The adoption of corporate social responsibility practices in the airline industry. *Journal of Sustainable Tourism*, 19(1), 59–77.
- Crane, A., & Glozer, S. (2016). Researching corporate social responsibility communication: Themes, opportunities and challenges. *Journal of Management Studies*, 53(7), 1223–1252.

- DeTienne, K. B., & Lewis, L. W. (2005). The pragmatic and ethical barriers to corporate social responsibility disclosure: The Nike case. *Journal of Business Ethics*, 60(4), 359–376.
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, 48(2), 147–160.
- Dobebe, A. R., Westberg, K., Steel, M., & Flowers, K. (2014). An examination of corporate social responsibility implementation and stakeholder engagement: A case study in the Australian mining industry. *Business Strategy & the Environment*, 23(3), 145–159.
- Donthu, N., & Gustafsson, A. (2020). Effects of COVID-19 on business and research. *Journal of Business Research*, 117, 284–289.
- Du, S., & Vieira, E. (2012). Striving for legitimacy through corporate social responsibility: Insights from oil companies. *Journal of Business Ethics*, 110(4), 413–427.
- Eberle, D., Berens, G., & Li, T. (2013). The impact of interactive corporate social responsibility communication on corporate reputation. *Journal of Business Ethics*, 118(4), 731–746.
- Elbanna, S., Andrews, R., & Pollanen, R. (2016). Strategic planning and implementation success in public service organizations: Evidence from Canada. *Public Management Review*, 18(7), 1017–1042. <https://doi.org/10.1080/14719037.2015.1051576>
- Elbanna, S., Eid, R., & Kamel, H. (2015). Measuring hotel performance using the balanced scorecard: A theoretical construct development and its empirical validation. *International Journal of Hospitality Management*, 51, 105–114.
- Erdiaw-Kwasie, M. O., Alam, K., & Shahiduzzaman, M. (2017). Towards understanding stakeholder salience transition and relational approach to ‘better’ corporate social responsibility: A case for a proposed model in practice. *Journal of Business Ethics*, 144(1), 85–101.
- Ettinger, A., Grabner-Kräuter, S., Okazaki, S., & Terlutter, R. (2021). The desirability of CSR communication versus greenhushing in the hospitality industry: The customers’ perspective. *Journal of Travel Research*, 60(3), 618–638.
- Ettinger, A., Grabner-Kräuter, S., & Terlutter, R. (2018). Online CSR communication in the hotel industry: Evidence from small hotels. *International Journal of Hospitality Management*, 68, 94–104.
- Evans, W. R., & Davis, W. (2014). Corporate citizenship and the employee: An organizational identification perspective. *Human Performance*, 27(2), 129–146.
- Farmaki, A. (2019). Corporate social responsibility in hotels: A stakeholder approach. *International Journal of Contemporary Hospitality Management*, 31(6), 2297–2320.
- Fassin, Y. (2008). SMEs and the fallacy of formalising CSR. *Business Ethics: A European Review*, 17(4), 364–378.
- Fatima, T. (2020). Impact of employees’ perceived corporate social responsibility on organizational citizenship behavior: A proposed theoretical model. *International Journal of Customer Relationship Marketing and Management*, 11(3), 25–38.
- Fatima, T., & Elbanna, S. (2020). Balanced scorecard in the hospitality and tourism industry: Past, present and future. *International Journal of Hospitality Management*, 91, 102656.
- Frynas, J. G., & Yamahaki, C. (2016). Corporate social responsibility: Review and roadmap of theoretical perspectives. *Business Ethics: A European Review*, 25(3), 258–285.
- Ge, Q., & Li, T. (2021). Corporate social responsibility and shareholder wealth: New insights from information spillovers. *Financial Review*, p. 1.
- George, B., Walker, R. M., & Monster, J. (2019). Does strategic planning improve organizational performance? A meta-analysis. *Public Administration Review*, 79(6), 810–819.
- Ginder, W., Kwon, W.-S., & Byun, S.-E. (2021). Effects of internal–external congruence-based CSR positioning: An attribution theory approach. *Journal of Business Ethics*, 169(2), 355–369.
- Gödker, K., & Mertins, L. (2018). CSR disclosure and investor behavior: A proposed framework and research agenda. *Behavioral Research in Accounting*, 30(2), 37–53.
- Graafland, J., & Smid, H. (2019). Decoupling among CSR policies, programs, and impacts: An empirical study. *Business & Society*, 58(2), 231–267.
- Graafland, J., & Zhang, L. (2014). Corporate social responsibility in China: Implementation and challenges. *Business Ethics: A European Review*, 23(1), 34–49.
- Green, T., & Pelozo, J. (2015). How did the recession change the communication of corporate social responsibility activities? *Long Range Planning*, 48(2), 108–122.
- Groza, M., Pronschinske, M., & Walker, M. (2011). Perceived organizational motives and consumer responses to proactive and reactive CSR. *Journal of Business Ethics*, 102(4), 639–652.
- Hanke, T., & Stark, W. (2009). Strategy development: Conceptual framework on corporate social responsibility. *Journal of Business Ethics*, 85(3), 507.
- Hansen, D. S., Dunford, B. B., Alge, B. J., & Jackson, C. L. (2016). Corporate social responsibility, ethical leadership, and trust propensity: A multi-experience model of perceived ethical climate. *Journal of Business Ethics*, 137(4), 649–662.
- Hatch, M. J., & Cunliffe, A. L. (2013). *Organization theory: Modern, symbolic and postmodern perspectives*. OUP.
- He, H., & Harris, L. (2020). The impact of Covid-19 pandemic on corporate social responsibility and marketing philosophy. *Journal of Business Research*, 116, 176–182.
- Helmig, B., Spraul, K., & Ingenhoff, D. (2016). Under positive pressure: How stakeholder pressure affects corporate social responsibility implementation. *Business & Society*, 55(2), 151–187.
- Hockerts, K., & Moir, L. (2004). Communicating corporate responsibility to investors: The changing role of the investor relations function. *Journal of Business Ethics*, 52(1), 85–98.
- Hoque, Z. (2014). 20 years of studies on the balanced scorecard: Trends, accomplishments, gaps and opportunities for future research. *The British Accounting Review*, 46(1), 33–59.
- Hossain, M. (2018). Frugal innovation: A review and research agenda. *Journal of Cleaner Production*, 182, 926–936.
- Ingham, M., & Havard, C. (2017). CSR as strategic and organizational change at ‘Groupe La Poste.’ *Journal of Business Ethics*, 146(3), 563–589.
- Jamali, D. (2008). A stakeholder approach to corporate social responsibility: A fresh perspective into theory and practice. *Journal of Business Ethics*, 82(1), 213–231.
- Jiang, F., Zalan, T., Tse, H. H. M., & Shen, J. (2018). Mapping the relationship among political ideology, CSR mindset, and CSR strategy: A contingency perspective applied to Chinese managers. *Journal of Business Ethics*, 147(2), 419–444.
- Jong, M., & Meer, M. (2017). How does it fit? Exploring the congruence between organizations and their corporate social responsibility (CSR) activities. *Journal of Business Ethics*, 143(1), 71–83.
- Karaosmanoglu, E., Altinigne, N., & Isiksal, D. G. (2016). CSR motivation and customer extra-role behavior: Moderation of ethical corporate identity. *Journal of Business Research*, 69(10), 4161–4167.
- Khan, S. N. (2018). Making sense of the black box: An empirical analysis investigating strategic cognition of CSR strategists in a transitional market. *Journal of Cleaner Production*, 196, 916–926.
- Khan, Z., Lew, Y. K., & Park, B. I. (2015). Institutional legitimacy and norms-based CSR marketing practices. *International Marketing Review*, 32(5), 463–491.

- Kim, H.-R., Lee, M., Lee, H.-T., & Kim, N.-M. (2010). Corporate social responsibility and employee-company identification. *Journal of Business Ethics*, 95(4), 557–569. <https://doi.org/10.1007/s10551-010-0440-2>
- Kim, S. (2019). The process model of corporate social responsibility (CSR) communication: CSR communication and its relationship with consumers' CSR knowledge, trust, and corporate reputation perception. *Journal of Business Ethics*, 154(4), 1143–1159.
- Kleine, A., & Hauff, M. (2009). Sustainability-driven implementation of corporate social responsibility: Application of the integrative sustainability triangle. *Journal of Business Ethics*, 85, 517–533.
- Klettner, A., Clarke, T., & Boersma, M. (2014). The governance of corporate sustainability: Empirical insights into the development, leadership and implementation of responsible business strategy. *Journal of Business Ethics*, 122(1), 145–165.
- Laguir, L., Laguir, I., & Tchameni, E. (2019). Implementing CSR activities through management control systems: A formal and informal control perspective. *Accounting, Auditing & Accountability Journal*, 32(2), 531–555.
- Lattemann, C., Fetscherin, M., Alon, I., Shaomin, L., & Schneider, A.-M. (2009). CSR communication intensity in Chinese and Indian multinational companies. *Corporate Governance: An International Review*, 17(4), 426–442.
- Lecuyer, C., Capelli, S., & Sabadie, W. (2017). Corporate social responsibility communication effects: A comparison between investor-owned banks and member-owned banks. *Journal of Advertising Research*, 57(4), 436–446.
- Lee, M.-D. (2011). Configuration of external influences: The combined effects of institutions and stakeholders on corporate social responsibility strategies. *Journal of Business Ethics*, 102(2), 281–298.
- Lim, S.-J., & Phillips, J. (2008). Embedding CSR values: The global footwear industry's evolving governance structure. *Journal of Business Ethics*, 81(1), 143–156.
- Lindgreen, A., Antiocho, M., Harness, D., & Sloot, R. (2009a). Purchasing and marketing of social and environmental sustainability for high-tech medical equipment. *Journal of Business Ethics*, 85, 445–462.
- Lindgreen, A., & Swaen, V. (2010). Corporate social responsibility, Editorial. *International Journal of Management Reviews*, 112(1), 1–7.
- Lindgreen, A., Swaen, V., Harness, D., & Hoffmann, M. (2011). The role of 'high potentials' in integrating and implementing corporate social responsibility. *Journal of Business Ethics*, 99, 73–91.
- Lindgreen, A., Swaen, V., & Maon, F. (2009b). Introduction: Corporate social responsibility implementation. *Journal of Business Ethics*, 85, 251–256.
- Logsdon, J. M., & Wood, D. J. (2002). Business citizenship: From domestic to global level of analysis. *Business Ethics Quarterly*, 12(2), 155–187.
- Lu, J., & Wang, J. (2021). Corporate governance, law, culture, environmental performance and CSR disclosure: A global perspective. *Journal of International Financial Markets, Institutions & Money*, 70, 101264.
- Luo, J. M., Huang, G. Q., & Lam, C. F. (2019). Barriers to the implementation of corporate social responsibility in gaming industry. *Journal of Quality Assurance in Hospitality & Tourism*, 20(5), 528–551.
- Luo, X. R., Wang, D., & Zhang, J. (2017). Whose call to answer: Institutional complexity and firms' CSR reporting. *Academy of Management Journal*, 60(1), 321–344.
- Maignan, I., & Ferrell, O. C. (2000). Measuring corporate citizenship in two countries: The case of the United States and France. *Journal of Business Ethics*, 23(3), 283–297.
- Maon, F., Lindgreen, A., & Swaen, V. (2009). Designing and implementing corporate social responsibility: An integrative framework grounded in theory and practice. *Journal of Business Ethics*, 87, 71–89.
- Marano, V., & Kostova, T. (2016). Unpacking the institutional complexity in adoption of CSR practices in multinational enterprises. *Journal of Management Studies*, 53(1), 28–54.
- Matten, D., & Crane, A. (2005). Corporate citizenship: Toward an extended theoretical conceptualization. *Academy of Management Review*, 30(1), 166–179.
- Miska, C., Witt, M. A., & Stahl, G. K. (2016). Drivers of global CSR integration and local CSR responsiveness: Evidence from Chinese MNEs. *Business Ethics Quarterly*, 26(3), 317–345.
- Muller, A., & Kolk, A. (2009). CSR performance in emerging markets evidence from Mexico. *Journal of Business Ethics*, 85, 325–337.
- Muthuri, J., Chapple, W., & Moon, J. (2009). An integrated approach to implementing community participation in corporate community involvement: Lessons from Magadi soda company in Kenya. *Journal of Business Ethics*, 85, 431–444.
- Öberseder, M., Schlegelmilch, B., Murphy, P., & Gruber, V. (2014). Consumers' perceptions of corporate social responsibility: Scale development and validation. *Journal of Business Ethics*, 124(1), 101–115.
- O'Connor, A., & Shumate, M. (2010). An economic industry and institutional level of analysis of corporate social responsibility communication. *Management Communication Quarterly*, 24(4), 529–551.
- Osagie, E., Wesselink, R., Blok, V., Lans, T., & Mulder, M. (2016). Individual competencies for corporate social responsibility: A literature and practice perspective. *Journal of Business Ethics*, 135(2), 233–252.
- Park, B. I., & Ghauri, P. N. (2015). Determinants influencing CSR practices in small and medium sized MNE subsidiaries: A stakeholder perspective. *Journal of World Business*, 50(1), 192–204.
- Pedersen, E. R. G., Gwozdz, W., & Hvass, K. K. (2018). Exploring the relationship between business model innovation, corporate sustainability, and organisational values within the fashion industry. *Journal of Business Ethics*, 149(2), 267–284.
- Peloza, J., Hudson, S., & Hassay, D. (2009). The marketing of employee volunteerism. *Journal of Business Ethics*, 85, 371–386.
- Pham, H. S. T., & Tran, H. T. (2020). CSR disclosure and firm performance: The mediating role of corporate reputation and moderating role of CEO integrity. *Journal of Business Research*, 120, 127–136.
- Pisani, N., Kourula, A., Kolk, A., & Meijer, R. (2017). How global is international CSR research? Insights and recommendations from a systematic review. *Journal of World Business*, 52(5), 591–614.
- Platonova, E., Asutay, M., Dixon, R., & Mohammad, S. (2018). The impact of corporate social responsibility disclosure on financial performance: Evidence from the GCC Islamic banking sector. *Journal of Business Ethics*, 151(2), 451–471.
- Polonsky, M., & Jevons, C. (2009). Global branding and strategic CSR: An overview of three types of complexity. *International Marketing Review*, 26(3), 327–347.
- Pomeroy, A., & Dolnicar, S. (2009). Assessing the prerequisite of successful CSR implementation: Are consumers aware of CSR initiatives? *Journal of Business Ethics*, 85, 285–301.
- Popay, J., Roberts, H. M., Sowden, A. J., Petticrew, M., Arai, L., Rodgers, M., & Britten, N. (2006). *Guidance on the conduct of narrative synthesis in systematic reviews. A product from the ESRC methods programme*. Version 1.
- Pope, S., & Wæraas, A. (2016). CSR-washing is rare: A conceptual framework, literature review, and critique. *Journal of Business Ethics*, 137(1), 173–193.
- Porter, M. E., & Kramer, M. R. (2006). Strategy & society: The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 84(12), 78–92.

- Quintana-García, C., Marchante-Lara, M., & Benavides-Chicón, C. G. (2018). Social responsibility and total quality in the hospitality industry: Does gender matter? *Journal of Sustainable Tourism*, 26(5), 722–739.
- Rama, D., Milano, B., Salas, S., & Liu, C.-H. (2009). CSR implementation: Developing the capacity for collective action. *Journal of Business Ethics*, 85, 463–477.
- Reimer, M., Van Doorn, S., & Heyden, M. L. M. (2018). Unpacking functional experience complementarities in senior leaders' influences on CSR strategy: A CEO-Top Management Team Approach. *Journal of Business Ethics*, 151(4), 977–995.
- Rhou, Y., Singal, M., & Koh, Y. (2016). CSR and financial performance: The role of CSR awareness in the restaurant industry. *International Journal of Hospitality Management*, 57, 30–39.
- Risi, D., & Wickert, C. (2017). Reconsidering the 'symmetry' between institutionalization and professionalization: The case of corporate social responsibility managers. *Journal of Management Studies*, 54(5), 613–646.
- Rodríguez Bolívar, M. P., Garde Sánchez, R., & López Hernández, A. M. (2015). Managers as drivers of CSR in state-owned enterprises. *Journal of Environmental Planning & Management*, 58(5), 777–801.
- Russo, A., & Tencati, A. (2009). Formal vs. informal CSR strategies: Evidence from Italian micro, small, medium-sized, and large firms. *Journal of Business Ethics*, 85, 339–353.
- Saxton, G. D., Ren, C., & Guo, C. (2021). Responding to diffused stakeholders on social media: Connective power and firm reactions to CSR-related Twitter messages. *Journal of Business Ethics*, 172(2), 229–252.
- Schaefer, S. D., Terlutter, R., & Diehl, S. (2019). Is my company really doing good? Factors influencing employees' evaluation of the authenticity of their company's corporate social responsibility engagement. *Journal of Business Research*, 101, 128–143.
- Schoeneborn, D., Morsing, M., & Crane, A. (2020). Formative perspectives on the relation between CSR communication and CSR practices: Pathways for walking, talking, and t(w)alking. *Business & Society*, 59(1), 5–33.
- Seitanidi, M., & Crane, A. (2009). Implementing CSR through partnerships: Understanding the selection, design and institutionalisation of nonprofit-business partnerships. *Journal of Business Ethics*, 85, 413–429.
- Sendlhofer, T. (2020). Decoupling from moral responsibility for CSR: Employees' visionary procrastination at a SME. *Journal of Business Ethics*, 167(2), 361–378.
- Serra-Cantalops, A., Peña-Miranda, D. D., Ramón-Cardona, J., & Martorell-Cunill, O. (2018). Progress in research on CSR and the hotel industry (2006–2015). *Cornell Hospitality Quarterly*, 59(1), 15–38.
- Shahzad, A. M., & Sharfman, M. P. (2017). Corporate social performance and financial performance: Sample-selection issues. *Business & Society*, 56(6), 889–918.
- Shaukat, A., Qiu, Y., & Trojanowski, G. (2016). Board attributes, corporate social responsibility strategy, and corporate environmental and social performance. *Journal of Business Ethics*, 135(3), 569–585.
- Shen, J., & Benson, J. (2016). When CSR is a social norm: How socially responsible human resource management affects employee work Behavior. *Journal of Management*, 42(6), 1723–1746.
- Skard, S., & Thorbjørnsen, H. (2014). Is publicity always better than advertising? The role of brand reputation in communicating corporate social responsibility. *Journal of Business Ethics*, 124(1), 149–160.
- Skouloudis, A., & Evangelinos, K. (2014). Exogenously driven CSR: Insights from the consultants' perspective. *Business Ethics: A European Review*, 23(3), 258–271.
- Spalding, T. L., & Murphy, G. L. (1996). Effects of background knowledge on category construction. *Journal of Experimental Psychology: Learning, Memory, and Cognition*, 22(2), 525–538.
- Stekelorum, R., Laguir, I., & Elbaz, J. (2019). Transmission of CSR requirements in supply chains: Investigating the multiple mediating effects of CSR activities in SMEs. *Applied Economics*, 51(42), 4642–4657.
- Story, J., & Neves, P. (2015). When corporate social responsibility (CSR) increases performance: Exploring the role of intrinsic and extrinsic CSR attribution. *Business Ethics: A European Review*, 24(2), 111–124.
- Subramaniam, N., Kansal, M., & Babu, S. (2017). Governance of mandated corporate social responsibility: Evidence from Indian government-owned firms. *Journal of Business Ethics*, 143(3), 543–563.
- Tan, W., Tsang, A., Wang, W., & Zhang, W. (2020). Corporate social responsibility (CSR) disclosure and the choice between bank debt and public debt. *Accounting Horizons*, 34(1), 151–173.
- Thorne, L., Mahoney, L., Gregory, K., & Convery, S. (2017). A comparison of Canadian and U.S. CSR strategic alliances, CSR reporting, and CSR performance: Insights into implicit-explicit CSR. *Journal of Business Ethics*, 143(1), 85–98.
- Tourky, M., Kitchen, P., & Shaalan, A. (2020). The role of corporate identity in CSR implementation: An integrative framework. *Journal of Business Research*, 117, 694–706.
- Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a methodology for developing evidence-informed management knowledge by means of systematic review. *British Journal of Management*, 14(3), 207–222.
- Trapp, N. L. (2014). Stakeholder involvement in CSR strategy-making? Clues from sixteen Danish companies. *Public Relations Review*, 40(1), 42–49.
- Turker, D. (2009). Measuring corporate social responsibility: A scale development study. *Journal of Business Ethics*, 85(4), 411–427.
- United Nations. (2020). *The sustainable development goals report 2020*. United Nations.
- van Marrewijk, M. (2003). Concepts and definitions of CSR and corporate sustainability: Between agency and communion. *Journal of Business Ethics*, 44(2), 95–105.
- van Tulder, R., van Wijk, J., & Kolk, A. (2009). From chain liability to chain responsibility. *Journal of Business Ethics*, 85(2), 399–412.
- Verk, N., Golob, U., & Podnar, K. (2021). A dynamic review of the emergence of corporate social responsibility communication. *Journal of Business Ethics*, 168(3), 491–515.
- Vlachos, P. A., Tsamakos, A., Vrechopoulos, A. P., & Avramidis, P. K. (2009). Corporate social responsibility: Attributions, loyalty, and the mediating role of trust. *Journal of the Academy of Marketing Science*, 37(2), 170–180.
- Walters, G., & Anagnostopoulos, C. (2012). Implementing corporate social responsibility through social partnerships. *Business Ethics: A European Review*, 21(4), 417–433.
- Wickert, C., Scherer, A. G., & Spence, L. J. (2016). Walking and talking corporate social responsibility: Implications of firm size and organizational cost. *Journal of Management Studies*, 53(7), 1169–1196.
- Wood, D. J. (1991). Corporate social performance revisited. *Academy of Management Review*, 16(4), 691–718.
- Yin, J., & Jamali, D. (2016). Strategic corporate social responsibility of multinational companies subsidiaries in emerging markets: Evidence from China. *Long Range Planning*, 49(5), 541–558.
- Zamir, F., & Saeed, A. (2020). Location matters: Impact of geographical proximity to financial centers on corporate social

- responsibility (CSR) disclosure in emerging economies. *Asia Pacific Journal of Management*, 37(1), 263–295.
- Zerbini, F. (2017). CSR initiatives as market signals: A review and research agenda. *Journal of Business Ethics*, 146(1), 1–23.
- Zhang, L., Shan, Y. G., & Chang, M. (2021). Can CSR disclosure protect firm reputation during financial restatements? *Journal of Business Ethics*, 173(1), 157–184.
- Zheng, Q., Luo, Y., & Maksimov, V. (2015). Achieving legitimacy through corporate social responsibility: The case of emerging economy firms. *Journal of World Business*, 50(3), 389–403.

Publisher's Note Springer Nature remains neutral with regard to jurisdictional claims in published maps and institutional affiliations.