A LITERATURE REVIEW OF THE HISTORY AND EVOLUTION OF CORPORATE SOCIAL RESPONSIBILITY

REVUE DE LA LITTÉRATURE SUR L'HISTOIRE ET L'ÉVOLUTION DE LA RESPONSABILITÉ SOCIALE DES ENTREPRISES

DR. RTEL BENNANI Ghita
Faculty of Legal, Economic and Social Sciences - Souissi
University Mohammed 5, Rabat, Morocco
Email: ghita.rteli@um5s.net.ma

RTEL BENNANI Lina
Phd Student - Legal, Economic and Social Sciences
University Sidi Mohammed Benabdallah, Fez, Morocco
Email: lina.rtelbennani@usmba.ac.ma

Abstract:
The belief that corporations have responsibility towards society is not new. Indeed, it is possible to trace the concern of companies with regard to society to several centuries ago. The role of managers and corporate social performance began to appear in literature and writers began to debate what specific corporate social responsibilities were in the 1930s and 1940s. Over the decades, social expectations of corporate behavior have changed, as the concept of corporate social responsibility (CSR) has. The objective of this article is to know what the main factors and/or events that influenced the evolution of CSR were and how they shaped the understanding of this notion. This will make it possible to recognize CSR as a concept that reflects the social expectations of each decade and to be able to explore future avenues of research in this field. This literature review focuses on the most relevant academic studies. We have surveyed historical publications and events that have incorporated the evolution of CSR as a conceptual paradigm. This article begins with the historical roots of social responsibility, then explores the...
early stages of academic writing on corporate social responsibilities and describes its evolution over time. Finally, we address the surrounding CSR concepts.

**Keywords:** Corporate social responsibility, CSR evolution, CSR history, sustainable development.

**Résumé:**
La croyance selon laquelle les entreprises ont une responsabilité envers la société n'est pas nouvelle. En effet, il est possible de tracer la préoccupation des entreprises à l'égard de la société à plusieurs siècles de cela. Cependant, ce n'est que lors des années 1930 et 40 que le rôle des dirigeants et la performance sociale des entreprises ont commencé à apparaître dans la littérature et que les auteurs ont commencé à débattre de ce qui était des responsabilités sociales propres aux entreprises.

Au fil des décennies, les attentes sociales à l'égard du comportement des entreprises ont changé, tout comme le concept de responsabilité sociale des entreprises (RSE). L’objectif de cet article est de savoir quels ont été les principaux facteurs et/ou des événements qui ont influencé l'évolution du processus de RSE et comment ils ont façonné la compréhension de cette notion. Cela permettra de reconnaître la RSE comme un concept qui reflète les attentes sociales de chaque décennie et être en mesure d'explorer les futures voies de recherche dans ce domaine.

Cette revue de littérature se concentre sur les études universitaires les plus pertinentes. Nous avons survolé les publications et les événements historiques qui ont influencé l'évolution de la RSE en tant que paradigme conceptuel. Cet article commence par les racines historiques de la responsabilité sociale, puis explore les premières étapes des écrits académiques sur les responsabilités sociales des entreprises et décrit son évolution au fil du temps. Finalement, nous abordons les concepts avoisinants.

**Mots-clés :** responsabilité sociale de l’entreprise, évolution de la RSE, histoire de la RSE, développement durable.

**Introduction:**

CSR has gained prominence in academic literature and in the business world in recent years as companies are increasingly aware of the role they should play in society alongside their pursuit
of profit. It is of great theoretical and practical importance to examine and revise the literature on CSR as well as the theoretical and institutional foundations of it.

Corporate social responsibility has its roots in the early 1950s. Despite its recent growth and popularity, there is centuries of evidence that corporations care about their community. To understand the context in which socially responsible business evolved, we will consider the late 1800s, or the Industrial Revolution, as a starting point.

This review of corporate social responsibility helps to provide an overview of how it has developed over time. It comes down to considering how the concept has transformed in practice from its focus on a few stakeholders to being more broad and inclusive.

This review focuses on the most relevant academic publications and historical events that have shaped the evolution of CSR. It begins with the historical roots of social responsibility and then explores the early stages of the formal and academic writings about CSR.

We also present all the surroundings concepts and current thoughts around which CSR thinking is articulated. This paper also contributes to the current understanding of CSR by including a review of the development of CSR in the early twenty-first century, a period that has not been reviewed as much as earlier periods of the development of the concept.

1. Research method:

It’s as early as the 1930’s that publications on CSR has started. In fact, literature on this subject is broad and a specific method is needed to achieve a comprehensive review. For this reason, we carried out a systematic literature review (SLR), defined as « a systematic, explicit, comprehensive and reproducible method » (Okoli & Schabram, 2012). The SLR is used « to summarize the existing literature and identify gaps, to describe the available body of knowledge to guide professional practice, to identify effective research and development methods, to identify experts within a given field and to identify unpublished sources of information » (Okoli & Schabram, 2012).

Taking into account the extensive literature on CSR, we limited the scope of the research to thematic areas directly related to the evolution and history of the concept. Furthermore, we
only consulted publications which undergone a rigorous and serious peer review that indicates a satisfactory quality for our systematic literature review. We searched for journal articles using specific key words as: corporate social responsibility, CSR, social performance, history of CSR, evolution of CSR, sustainable development... For that, we used different online databases like Science Direct, Google Scholar, Sage...

Once the search made, we went through the introduction and the scope to determine either the article is suitable or not. Also, we based our evaluation on the journal with high impact factor level and high citations amount. We could select multiple articles for review and exclude some as they were not relevant for our SLR. The following paper is presented in a way to reflect each particular period of CSR evolution.

2. Evolution of the concept of Corporate Social Responsibility throughout history

CSR as we know it today is primarily a product of the 20th century, taking shape in the early 1950s. However, the history of corporate social responsibility spans more than two centuries.

2.1. Before the fifties:

Considering the writings on social responsibility that influenced consideration of the subject prior to the 1950s, it should be noted that the references that looked at social responsibility appeared in the 1930s and 40s in the United States. Research from this period included Chester Barnard, The Functions of the Executive (McNally, 2018), Corporate Social Control (Gray, 1939) and Measurement of Corporate Social Performance (Kreps, 1940), etc.

Hay and Gray (Behling, 1974) identified in 1939 three phases through which society, values and the concept of CSR have passed. They characterized the first period as the "profit maximizing management" phase in the development of social responsibility where certain wrongs were accepted because of the company's significant contribution to the economy. The second phase, which they dubbed "trusteeship management", emerged in the 1920s and 1930s, resulted from changes occurring both in business and in society. Guardianship, in their view, ensured that corporate managers assumed responsibility both for maximizing shareholder wealth and for creating and maintaining a balance in the face of other competing claims, such as the claims of customers, employees and the community (Hay and Gray, 1974). The last phase called “the
quality of life management” stemmed from the increased ability of companies to respond to the demands made on them by different groups. As a result, the social demands and values of managers have shifted towards broader social concerns beyond the immediate interest of the company.

2.2. The period 1950-1960 as the early days of modern era of social responsibility

The publication by Howard R. Bowen of his seminal book "Social Responsibilities of the Businessman" in 1953 best marks the beginnings of the modern period of literature on this subject and confers on him the title of the "founding father of social responsibility". According to him, “social responsibility refers to the obligations of businessmen to pursue policies, make decisions, or follow lines of action that are desirable in terms of the goals and values for society” (Acquire & Gond, 2007).

The 1960s marked a considerable growth in attempts to formalize or more precisely indicate what CSR means. In the 1960s, we began to see scholars do their best to find meaning in CSR. One of the first and most prominent writers of this period to define CSR was Keith Davis, who subsequently wrote extensively on the subject (Carroll, 2009).

Davis (1960) laid out his definition of social responsibility by arguing that it refers to: « businessmen's decisions and actions taken for reasons at least in part beyond the direct economic interests of the enterprise or of technical interests ». Davis argued that social responsibility was a nebulous idea but needed to be placed in a managerial context. Moreover, he claimed that some socially responsible decisions can be justified through a long process of reasoning as having a good chance of bringing long-term economic gain to the company, thus making its vision socially responsible.

2.3. The period 1970 – 1980: CSR and management

George Steiner was another writer who made a great contribution to corporate social responsibility in the 1970s, notably through the first edition of his book "Business and Society" in 1971. Other authors who succeeded him include: Harold Johnson (1971), Clarence Walton (1974) and Carroll (1979).
A pioneering contribution to the concept of CSR came from the Committee for Economic Development (CDE) in its 1971 publication, “Social Responsibilities of Business Corporations”. The CDE introduced this topic by noting that: “businesses operate with the consent of the public and their fundamental purpose is to respond constructively to the needs of society and to their satisfaction”. The CDE noted that the “social contract” between business and society has changed substantially and significantly.

During the 1970s, many researchers suggested a managerial approach to CSR. The latter refers to the idea of applying traditional management functions to CSR issues. According to Carroll (1979): «Corporate social responsibility encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at any given time». Its definition has been described as a “CSR pyramid” with economic responsibility forming the base or the foundation of the pyramid.

In the 1980s, the focus shifted to developing new, more refined definitions of CSR. Thomas M. Jones entered the CSR debate in 1980 with an interesting perspective. First, he defined CSR as: «the notion that companies have an obligation to constitute other groups in society other than shareholders and beyond what is prescribed by law and the union contract». Two facets of this definition are essential. First, the obligation must be adopted voluntarily; behavior influenced by the coercive forces of law or union contract is not voluntary. Second, the obligation is broad, extending beyond the traditional obligations of duty to shareholders and other groups in society such as customers, employees, suppliers and neighboring communities (Jones, 1980).

2.4. From the 1990s: globalisation and CSR

The 1990s marked the beginning of a broad endorsement of CSR. The CSR concept provided the basis for other complementary concepts and themes, many of which embraced CSR thinking and were fully compatible with the concept.

In the late 1980s and 1990s, philanthropy grew considerably. Several multinational companies have appeared and management positions dedicated to philanthropic actions have begun to proliferate in the charts of large companies. New concepts, such as global social investment, corporate reputation, community partnerships, corporate social policy and others have become
evident in larger structures. In terms of management philosophy or policy, several strategies have emerged to characterize CSR approaches: cause-related donations, employee volunteering, sustainability and corporate citizenship.

2.5. CSR in the 21st century:

In the 2000s, the focus was more on conceptual and empirical work on CSR. The period from 2001 to 2002 was dominated by different empirical research, linking CSR or social performance to other relevant variables. Some studies are illustrative, we can cite (Murrell, 2001; Smith et al., 2001; Zyglidopoulos, 2001) which explored, among other things, the relationship between the social performance of companies and the attractiveness of the employer, the perception of employees or financial performance.

The interest and growth of CSR has been most evident in the European Community. The report prepared by the Organization for Economic Co-operation and Development on private initiatives for corporate responsibility revealed a number of key findings on CSR: CSR is definitely a global phenomenon with practices varying across regions and the existence or not of legal and regulatory pressures (OECD, 2001). In 2010, the International Organization for Standardization (ISO) for its part, established the principles and guidelines of the concept of social responsibility under ISO 26000.

The pressures of global initiatives continue to intensify, which means that CSR is always at the center of attention.

A new perspective of CSR, called the third generation of CSR, has seen day in 2012. It aims at creating a shared value. According to Leila Trapp (2012), « it is the moment in which corporations reflect their concerns about social and global issues on their activities, even when some of those concerns might not be directly linked to their core business ». Marrewijk (2003) from her side sees « the third generation of CSR as an outcome of the evolution of the roles and responsibilities of each sector of society in which the private, public and social sectors have become increasingly interdependent ». 

http://revues.imist.ma/?journal=REMSES&page=index
From his side, Trapp (2012) gave an explanation of CSR third generation using a case study of Vattenfall, a Swedish state-owned energy company. The latter launched a CSR-backed stakeholder engagement campaign in 2008 focusing on climate change mitigation. The case study showed that even when Vattenfall’s campaign addressed clear social and global issues (climate change), it still reflected typical business objectives. In this case it concerned both creating an interest in the company’s environmental effort and creating a brand image linked to the fight against climate change – considered as a first-mover.

Chandler and Werther (2016) in their fourth edition of their book, *Sustainable Value Creation*, claim that CSR has the potential to generate sustainable value, seen as the main CSR objective. This starts by identifying social problems for which the company can create a market-based solution in an efficient and socially responsible manner.

Chandler and Werther (2016) gave a new definition of CSR slightly modified from the one of 2013 as « *the incorporation of a holistic CSR perspective within a firm’s strategic planning and core operations so that the firm is managed in the interests of a broad set of stakeholders to optimize value [emphasis added] over the medium to long term* ».

Chandler and Werther had their own perspective of the implementation of strategic CSR, based on five major components, adding the optimization of created value to the four existing ones: incorporation of CSR perspective into the company’s strategic planning process, understanding that all company’s actions are directly related to the core operations, responsiveness to stakeholders’ needs and finally moving from a short term to a mid and long term perspective.

In 2015, Caroll completed his CSR literature review of 1999 and of 2010 by looking at the competing and complementary concepts having become part of the modern business vocabulary. Carroll (2015) reviewed the concepts of stakeholder engagement and management, business ethics, corporate citizenship, corporate sustainability, and the creation of shared value. He concluded that all of them are interrelated and overlapping.

The year 2015 is considered the most relevant in the decade as it marks 15 years after Paris Agreement, the launch of the 2030 Agenda for Sustainable Development and the adoption of seventeen Sustainable Development Goals (SDGs). The SDGs cover wide areas: poverty
eradication, climate change, etc. and are not compulsory for the private sector. However, it is important to mention that starting from 2018, the EU law, through the Directive 2014/95/EU, requires large companies of public interest to disclose non-financial information.

CSR continues growing besides business and researchers. Publications around CSR has notably increased (Figure 1). They have more than doubled in 8 years for Science Direct and almost quadrupled for Web of Science. The highest amount of publications is registered in 2015 and 2016. This can be partially explained by the launch of the SDGs.

![Figure 1: CSR publications](source: Latapí Agudelo et al., 2019)

It is fundamental to mention that the academic publications on CSR available since 2015 concentrate on the implementation of CSR and its impact on specific areas of performance but do not necessarily contribute to the definitional construct or the evolution of the concept (Latapí Agudelo et al., 2019).

3. Definitions of CSR and peripheral concepts

3.1. CSR: a multidimensional concept

As mentioned earlier, companies carried out several philanthropic actions in the 1950s, without linking them to corporate social responsibility. Bowen, through his book on the social
responsibility of businessmen, first used this word in 1953. It was only during the 1990s that CSR became a popular notion. Both in business and academia, there is uncertainty as to how CSR should be defined. This concept remains broad and constantly evolving. Bowen’s work marks the modern era of CSR (Acquier & Gond, 2007).

We found several definitions of CSR in the literature. We have kept the most cited:

**Table 1: CSR most important definitions**

| Author               | Definition                                                                 | Source                                      |
|----------------------|-----------------------------------------------------------------------------|---------------------------------------------|
| Bowen, 1953          | The obligation of businessmen to pursue these policies, to take these decisions or to follow the lines of desirable action with regard to the objectives and values of society. | (Acquier & Gond, 2005)                     |
| Davis, 1960          | Decisions of businessmen and actions taken for reasons going at least in part beyond its direct economic or technical interest. | (Davis, 1976)                              |
| McGuire, 1963        | The idea of social responsibility implies that the company has not only economic and legal obligations, but also social obligations towards society that go beyond these obligations. | (Mahoney & Thorne, 2005)                   |
| Sethi, 1975          | Additional responsibilities involving bringing behavior to a level that subordinates it to prevailing social norms, values and expectations. | (Taoukif, 2014)                            |
| McWilliams et Siegel, (2001) | Actions that appear to promote a social good, going beyond the interests of the company and those required by law. | (McWilliams & Siegel, 2001)                |

**Self elaboration**

The best known and most widely used CSR model in the literature is that of Carroll (1971). He provided a multidimensional definition of CSR: « Corporate social responsibility encompasses the economic, legal, ethical and discretionary (philanthropic) expectations that society has of organizations at any given time » (Carroll, 2016). This set of four responsibilities creates a foundation that helps to delineate in detail and frame the nature of corporate responsibilities.
to society. In 1991, Carroll extracted the four-part definition and reformulated it as a CSR pyramid.

Alexander Dahlsrud in 2006 conducted a literature review on CSR. He found 37 definitions of CSR and analyzed them. They came from 27 authors and dated from 1980 to 2003. The definitions found covered at least one of the following five dimensions: the economic dimension, the environmental dimension, the social dimension, the proactive dimension and the stakeholder dimension (Dahlsrud, 2006). He didn't build the model with a pyramid, as he said "all dimensions are key to understanding CSR."

![CSR Pyramid](source: Carroll (1991))

Several organizations have also attempted to define CSR. We have grouped them in the table below:
### Table 2: Institutional definitions of CSR

| Institution                                           | Definition                                                                                                                                                                                                 | Reference       |
|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| European Commission                                   | The voluntary integration by companies of social and environmental concerns into their business activities and their relations with their stakeholders.                                                           | (Livre Vert, 2001) |
| OECD                                                  | The contribution of business to the development of sustainability; corporate behavior must not only deliver dividends to shareholders, wages to employees, and products and services to consumers, but must also respond to the concerns and values of society and the environment. | (OECD, 2011)    |
| World Business Council for Sustainable Development    | The companies continued commitment to doing the right thing ethically and contributing to economic development, while improving the quality of life for its employees and their families, the local community and society at large. | (Rodić, 2007)   |
| Canadian Business for Social Responsibility (CBSR)     | A company's commitment to operate in an environment of economic and environmental sustainability while recognizing the interests of its stakeholders. Stakeholders include investors, customers, employees, business partners, local communities, the environment and society as a whole. | (Rodić, 2007)   |
| ISO 26000                                             | Responsibility of an organization for the impacts of its decisions and activities on society and the environment, resulting in transparent and ethical behavior that:                                               | (AFNOR, 2010)  |
|                                                       | ● contributes to sustainable development including the health and well-being of society  
|                                                       | ● takes into account the expectations of stakeholders  
|                                                       | ● complies with applicable laws and is compatible with international standards  
|                                                       | ● is integrated throughout the organization and implemented in its relationships                                                      |                 |
| Self elaborated                                       |                                                                                                                                                                                                         |                 |
3.2. Concepts related to CSR

The review of the literature related to the evolution of CSR has highlighted a certain number of concepts that are close to it. In what follows, we will try to remove the confusion around them.

3.2.1. Sustainable development

The World Commission on Environment and Development (WCED) has defined sustainable development (SD) as “development that meets the needs of the present without compromising the ability of future generations to meet theirs” (Brundtland, 1987).

CSR and SD are often used interchangeably, except that they are not exactly alike. A major difference is in the type of equity they focus on. CSR focuses more on stakeholder equity, while sustainable development focuses more on social equity and more specifically on how to foster socio-economic development (Makati, 2019).

Finally, we can say that CSR is imbued with the principles of sustainable development and formulates them into corporate actions.

3.2.2. Business ethics

Before analyzing the relationship between social responsibility, corporate governance and business ethics, we must first define them separately. Corporate governance is about enforcing accountability (Tayşir & Pazarcık, 2013).

CSR and business ethics can be defined from two perspectives: normative and descriptive. According to the normative perspective, business ethics relates to the principles, values and norms concerning organizational decisions. Descriptively, business ethics in an organization refer to codes, standards of conduct, and systems of compliance and generally relate to decisions that can be deemed right or wrong by society.

CSR from a normative perspective focuses on the values and principles of a company in order to fulfill its economic, legal, ethical and philanthropic responsibilities (Carroll, 2009). Therefore, CSR issues are associated with assessments of concepts such as social issues, sustainability,
consumer protection, corporate governance, legal and regulatory aspects (Ferrell et al., 2019).

From a descriptive point of view, CSR activities can be observed from a descriptive point of view.

Considering the above definitions, it can be said that the concepts of corporate governance, social responsibility and business ethics have common characteristics and that these three concepts are interdependent. Corporate governance requires leaders to make their companies more transparent and accountable; social responsibility requires companies to support society in their activities, and business ethics clarifies moral standards for employees.

### 3.2.3. Socially Responsible Investment

The field of SRI has been marked by a lack of consensus on definitions. Thus, broadly similar or related terms that appear in the literature allude to an investment: social, creative, ethical, green, targeted, or even strategic (Hill et al., 2007).

SRI appears to have its origins in the 1940s, when unions and government agencies shunned investments with companies perceived to have unfair practices. This focus on investment values expanded rapidly during the 1970s due to major social upheavals including the Vietnam War, urban conflict and environmental degradation. In the 1990s the focus was on violations of human rights and global labor standards, particularly in the garment, footwear and toy industries (Rivoli, 2003). The newest set of concerns relates to corporate governance, where investors assess companies based on their responsiveness to a variety of important stakeholders (Hill et al., 2007).

A relevant definition of this construct has been put forward by the UK Investment Forum, which describes SRI as “investments that allow investors to combine objectives with their social values” (Hill et al., 2007). These individuals are said to mix money and morality in their decision-making. Their goal remains to receive a fair return while simultaneously achieving CSR-related objectives.

In short, SRI funds are interested in and invest in firms with the best social practices and which are financially solid.
3.2.4. Social legitimacy (Social license to operate)

Suchman (1995) defines social legitimacy as “the shared impression that the actions of the organization are desirable, proper or appropriate in relation to the socially constructed system of social norms, values or beliefs”.

In most countries, business licenses are granted to companies by government authorities on the basis of their professional skills and their ability to meet certain standards set by law or regulation. However, in a CSR context, the concept of “social license to operate” has emerged as a more relevant concept that highlights the growing societal dimension embedded in business management and operations. SLO is considered a right to operate depending on “the degree to which a company and its activities are accepted by local communities, society at large and various constituent groups” (Delgado & Castelo, 2013). Under this notion, a “social license to operate” becomes a complement to the legally established, government-issued official license in that a social license is granted beyond compliance.

The social license to operate is an “informal license”. It consists of three elements: legitimacy, credibility and trust.

- **Legitimacy**: this is the extent to which an organization respects the “rules of the game”. That is, community norms, whether legal, social, cultural, formal or informal.
- **Credibility**: this is the company's ability to provide true and clear information to the community and to respect the commitments made.
- **Trust**: This is the willingness to be vulnerable to the actions of another. This is a very high quality relationship and it takes time and effort to create.

Businesses – and business leaders – are increasingly expected to take a more active role in driving positive change. There is a belief that companies should strive to eliminate harm and maximize benefits, not just for shareholders or customers, but for everyone. To do this, companies would actively engage with stakeholders, including the most marginalized voices.
3.2.5. Social Responsiveness

Corporate social responsiveness has been defined as “a company’s ability to cope with social pressures” (Ase, 2007). It was qualified as CSR2 in the 1970s. For some researchers, this notion has replaced CSR1 social responsibility (William C. Frederick, 1978). Other researchers have considered that CSR2 and CSR1 are not different terms (Carroll, 2009). Carroll and Wood explained that “social responsiveness is not an alternative to CSR but rather the action phase of socially responsive management”. Social reactivity constitutes a continuum from non-response to proactive response: reaction, defense, accommodation or adaptation and pro action (El Yaagoubi, 2019), illustrated as follows:

**Figure 3 : Social responsiveness model according to Carroll & Wilson (1975)**

This model is based on four types of responses to social demands. As neither Wilson nor Carroll developed all four strategies, we offer a brief description:

1. Reaction: the company reacts to the criticisms addressed to it.
2. Defense: the company defends itself against criticism.
3. Accommodate: the company acknowledges the criticisms and declares that it improves its behavior.
4. Pro action: the company acknowledges criticism and strives to improve its behavior beyond what is expected.

Discussion

We aimed through this paper to provide a distinctive historical perspective on the evolution of CSR by an exhaustive literature review. We found that Corporate Social Responsibility, as a concept, has evolved from being limited to the profits generation to the creation of a shared value.

CSR has evolved based on academic research but also because of society’s expectations towards corporate behavior in certain periods. For example, the Committee for Economic Development (1971) published a « Rationale for Corporate Social Policy and the Social Responsibilities of Business Corporations » that has been followed by the creation of governmental institutions as a clear response to the social momentum and social demands of corporate behavior at the time (social responsiveness).

The early 2000’s marks the debate of the international community around the new roles and responsibilities of corporations. It highlights the key private sector role in addressing the Millennium Development Goals. CSR was believed to achieve a competitive advantage through the creation of shared value. This thought was enforced by Porter and Kramer (2011) and confirmed later on by the SDGs (2015).

It is clear that some sustainable development events has contributed to the CSR history making. According to (Latapí Agudelo et al., 2019), firstly, the US government put in place different governmental bodies and regulations to respond to social needs in the 1970’s such as Environmental Protection Agency (EPA), Consumer Product Safety Commission (CPSC), Equal Employment Opportunity (EEOC) and Occupational Safety and Health Administration (OSHA). Carroll (1991) presented a new obligations model – CSR pyramid - to the business executives, that was drawn from the creation of EPA, CPSC, EEOC and OSHA. Secondly, CSR has spread and shaped in EU thanks to the publication of the Green Paper called « Promoting a European framework for Corporate Social Responsibility » in 2001 which is in line with the UNGC.
This is to underline the fact that the evolution of CSR has not only been influenced by academic contributions but also by some isolated international events.

**Conclusion**

The objective of this paper is to give an exhaustive historical perspective on the evolution of the concept of Corporate Social Responsibility through a literature review of the academic contributions as well as the most relevant events that have shaped its understanding and evolution.

Our review traces back CSR to the 1930’s, a time when started the debate around the social responsibilities of the private sector. Many authors brought a certain perspective of CSR and contributed in their own way to the CSR framing: Bowen (1953), Davis and Frederick 1960, Walton (1967) but also Carroll (1979), Cochran and Wood (1984); Strand (1983); Tuzzolino and Armandi (1981), Burke and Logsdon (1996), Husted and Allen (2007), Porter and Kramer (2006) Werther and Chandler (2005). It is fundamental to mention that the academic publications on CSR available since 2015 concentrate on the implementation of CSR and its impact on specific areas of performance but do not necessarily contribute to the definitional construct or the evolution of the concept (Latapí Agudelo et al., 2019).

In this article, we explored the conceptual fields and managerial foundations of CSR in order to better understand this concept. In this sense, we went to the contemporary discovery of the concept of CSR and tried to provide it with a definition. At the end of the review of the different definitions of CSR, it turns out that CSR is a dynamic and “catch-all” concept that would apply to very varied practices (Pasquero, 2005b). We have therefore proposed our own definition of CSR as: “the consideration by the company of the expectations of its various stakeholders and the declination of the latter into actions that respect people and the natural environment”.

On the theoretical level, it seems that stakeholders theory is the most mobilized to address the issue of CSR, in particular its instrumental approach. In this perspective, the stakeholders theory sees the company as an entity integrated in an environment of relationships and social networks. It places the company in continuous interaction with its stakeholders (Donaldson and
Preston, 1995). In addition, it offers a more advantageous and extended framework which makes it possible to better approach CSR and which replaces the Friedman approach. Finally, it assumes that the pursuit of profit is a purpose that is integrated into a more global framework that takes into account the different expectations of stakeholders (Bachy and Harache, 2010).

The chronological timeline we established through this paper makes it easier to observe the way the concept evolved. As a systematic literature review, the paper synthesizes and analyzes the academic publications refering to CSR along with events that have influenced the social expectations of corporate behavior. Results show that there is a linkage between social expectations of corporate behavior and the way in which CSR is understood and implemented.

Based on this review, it seems that the literature on CSR seems lacks specific research regarding the way the core business activities are addressed. Also the reasons given why CSR can be implemented are just partial and may raise questions about its potential benefits. Therefore, this paper offer practical contributions to use not only to explore CSR but also to address the latest social expectations, seen as a shared value.
References:

- Acquier, A., & Gond, J.-P. (2007). Aux sources de la responsabilité sociale de l’entreprise : à la (re)découverte d’un ouvrage fondateur, Social Responsibilities of the Businessman d’Howard Bowen. *Finance Contrôle Stratégie, 10*(2), 5–35.
- 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.
- Avram, E., & Avasilcai, S. (2014). Business performance measurement in relation to corporate social responsibility: a conceptual model development. *Procedia - Social and Behavioral Sciences, 109*, 1142–1146.
- Ban, K.-M. (2015). Launch of new sustainable development agenda to guide development actions for the next 15 years. [https://sustainabledevelopment.un.org/?page=view&nr=1021&type=230&menu=2059](https://sustainabledevelopment.un.org/?page=view&nr=1021&type=230&menu=2059).
- Behling, O. (1974). *Hay and Gray’s phases of social responsibility: an empirical assessment.*
- Benaicha, O. (2017). *La diffusion de la RSE dans les entreprises au Maroc : Facteurs déterminants, rôles et interactions des acteurs.*
- Bouanani, E. I. J., & Ben Moussa, M. (2019). Les pratiques de la Responsabilité Sociétale de l’Entreprise au Maroc: Etude exploratoire sur les entreprises labellisées RSE par la CGEM. *Revue Internationale Du Marketing et Management Stratégique, 1*(2), 173.
- Carroll, A. B. (2009). A History of Corporate Social Responsibility: Concepts and Practices. *The Oxford Handbook of Corporate Social Responsibility, January 2008.* [https://doi.org/10.1093/oxfordhb/9780199211593.003.0002](https://doi.org/10.1093/oxfordhb/9780199211593.003.0002)
- Carroll, A. B. (2015). Corporate social responsibility: The centerpiece of competing and complementary frameworks. *Organizational Dynamics, 44*(2), 87–96.
- Carroll, A. B. (2016). Carroll’s pyramid of CSR: taking another look. *International Journal of Corporate Social Responsibility, 1*(1), 1–8. [https://doi.org/10.1186/s40991-016-0004-6](https://doi.org/10.1186/s40991-016-0004-6)
- Chaffee, E. C. (2017). The origins of corporate social responsibility. *University of Cincinnati Law Review, 85*, 347–373.
- Chandler, D. (2016). Strategic corporate social responsibility: sustainable value creation. United States of America: SAGE Publications.
- CED. (1971). *Social Responsibilities of Business Corporations.* In *Growth & Change* (Vol. 3, Issue 1, p. 57).
- Dahlsrud, A. (2006). *How Corporate Social Responsibility is Defined: an Analysis of 37 Definitions.* [https://doi.org/10.1002/csr.132](https://doi.org/10.1002/csr.132)
- Davis, K. (1960, March 2). Can business afford to ignore social responsibilities? *California Management Review, 70–76.* [https://doi.org/10.2307/41166246](https://doi.org/10.2307/41166246)
- Davis, K. (1976). Social Responsibility Is Inevitable. *California Management Review, 19*(1), 14–20. [https://doi.org/10.2307/41164678](https://doi.org/10.2307/41164678)
● Delgado, C., & Castelo, B. M. (2013). Encyclopedia of Corporate Social Responsibility. In Encyclopedia of Corporate Social Responsibility (Vol. 21). https://doi.org/10.1007/978-3-642-28036-8

● Demsetz, H. (2000). Toward a Theory of Property rights. Palgrave Macmillan, 1–15. https://doi.org/10.1111/j.1468-0270.1994.tb00220.x

● DiMaggio, P. J., & Powell, W. W. (1983). The Iron Cage Revisited: Institutional Isomorphism in Organizational Fields. American Sociological Review, 48(2), 147–160.

● Dlimi, S. (2020). La stratégie RSE dans la PME marocaine: enjeu motivationnel pour une meilleure performance sociale. Alternatives Managériales Economiques, 2(4), 426-447.

● Elkington, J. (2018). 25 years ago I coined the phrase “triple bottom line.” Here’s why it’s time to rethink it. Harvard Business Review.

● Friedman, M. (1970). The social responsibility of business is to increase its profits. Corporate Social Responsibility, 31–35. https://doi.org/10.1007/978-3-540-70818-6_14

● Jamali, D., & Carroll, A. B. (2017). Capturing advances in CSR: Developed versus developing country perspectives. Business Ethics A European Review, 26, 321–325.

● Janowski, Andrzej. 2021. "CSR in Management Sciences: Is It “a Road to Nowhere”?" Economies 9, no. 4: 198. https://doi.org/10.3390/economies9040198

● Lagoubi, S., & Balhadj, S. (2022). L’impact de la RSE sur la performance des entreprises : Mise en perspective et modélisation théorique. Alternatives Managériales Economiques, 4(2), 745-765.

● Latapí, M. A. (2017). Strategic Corporate Social Responsibility in the Container Shipping Industry: A Case Study of the Triple E as part of Maersk's Sustainability Strategy. University of Iceland. Reykjavik, Iceland.

● Latapí Agudelo, M. A., Jóhannsdóttir, L., & Davídsdóttir, B. (2019). A literature review of the history and evolution of corporate social responsibility. International Journal of Corporate Social Responsibility, 4(1), 1–23. https://doi.org/10.1186/s40991-018-0039-y

● Makati, S. (2019). L’impact des pratiques RSE sur l’implication organisationnelle des employés des entreprises labélisées RSE au Maroc.

● Malki, T. (2010). Environnement des entreprises, responsabilité sociale et performance : analyse empirique dans le cas du Maroc. La mediterranee Aix-Marseille II.

● McNally, J. J. (2018). The Functions of the Executive , by Chester Barnard. Cambridge, MA: Harvard University Press, 1938. 334 pages, soft cover. Academy of Management Learning & Education, 17(1), 112–114. https://doi.org/10.5465/amle.2017.0420

● Okoli, C., & Schabram, K. (2012). A Guide to Conducting a Systematic Literature Review of Information Systems Research. SSRN Electronic Journal, May 2010, 1–3. https://doi.org/10.2139/ssrn.1954824

● Pasquero, J. (2005a). La Responsabilité Sociale De L’Entreprise Comme Objet Des Sciences De Gestion : Le concept et sa portée. In Responsabilité sociale et environnementale de l’entreprise (pp. 112–143). https://doi.org/10.2307/j.ctv18ptgp3.9

● Pasquero, J. (2005b). La Responsabilité Sociale De L’Entreprise Comme Objet Des Sciences
De Gestion : Un regard historique. In *Responsabilité sociale et environnementale de l’entreprise* (pp. 80–111). [https://doi.org/10.2307/j.ctv18pgtp3.9](https://doi.org/10.2307/j.ctv18pgtp3.9)

- Rtel Bennani, G., & Chegri, B. (2022). Etat des lieux de la RSE au Maroc. Alternatives Managériales Économiques, 4(2), 706-723.
- Rodić, I. (2007). *Responsabilité sociale des entreprises – le développement d’un cadre européen*.
- Taoukif, F. E. (2014). *Analyse perceptuelle des déterminants de l’engagement sociétal des entreprises marocaines labellisées RSE : de la performance au développement durable - cas du Maroc*.
- Trapp, N. L. (2012). Corporation as climate ambassador: Transcending business sector boundaries in a Swedish CSR campaign. Public Relations Review, 38(3), 458–465.