A Literature Review of Corporate Social Irresponsibility (CSIR)

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Abstract. Modern society has paid more and more attention to whether companies take social responsibility, but corporate social irresponsibility (CSIR) is still an emerging area in academia. Summaries and reviews on existed research results are conducive to finding theoretical gaps and clarifying future directions. Built on reviews of domestic and overseas researches on CSIR, this paper summarizes the concepts and classifications of CSIR first. Then, the causes of CSIR and the direct and indirect consequences of exposure of CSIR are analyzed from three levels including the individual, the organization, and the external environment. Finally, this paper provides prospects for future research.

1. Introduction

The field of corporate social responsibility (CSR) not only studies the fulfillment of corporate social responsibility (CSR) but also studies corporate social irresponsibility (CSIR). Although studies of CSIR from abroad started as early as 1970, they are currently still at the preliminary stage. Meanwhile, not much attention has been paid to the studies of CSIR domestically in China and there are many deficiencies [1]. In fact, there are many domestic CSIR incidents that have caused great damage to the society, for example, food additives that exceed the standard amount, false advertising of health care products, environmental contamination, mining accidents that occur too often, malicious labor disputes, etc. In some cases, the irresponsible behaviors of some companies have not violated any laws, but they have sacrificed or harmed customers’ interests. One typical example of this phenomenon is the obvious discrimination against countries from IKEA exposed by CCTV in 2017 when IKEA recalled their “deadly cabinets” from all over the world except China. Even though the degree of social concern given to CSR has improved in recent years, CSIR is still a serious reality that cannot be ignored. Compared to the social benefits brought by CSR, losses caused by CSIR to the society may be greater [2]. Thus, the research on CSIR is more urgent and of realistic significance than that of CSR.

CSIR is an emerging area in academia. Linhi et al. (2013) searched databases of ProQuest ABI / INFORM, EBSCO Business Source Premier and JSTOR, and only found 22 articles studying CSIR from 1962 to 2012 [3]. Only 17 papers are found when SSCI papers of 2013-2018 are searched using English keywords like “Corporate Social Irresponsibility”, “CSI” or “CSIR” on the Internet. Among 29 papers found on Chinese academic periodical websites (e.g. CNKI) by searching for the same keywords, only 6 of them are about empirical research of CSIR. Summaries and reviews on existed
research results are conducive to finding theoretical gaps and clarifying future directions. Built on reviews of domestic and overseas researches on CSIR, this paper summarizes the concepts and classifications of CSIR first. Then, the causes of CSIR and the direct and indirect consequences of exposure of CSIR are analyzed from three levels including the individual, the organization, and the external environment. Finally, this paper provides prospects for future research.

2. The definition and classification of CSIR

Armstrong et al. (1977) defined CSIR as "suboptimal behavior decision without considering the influence on related groups", i.e. company behavior that obtains individual benefits at the cost of the overall interests of society [4]. Clark and Grantham (2012) expanded the definition proposed by Armstrong, and pointed out that CSIR activities can be defined as all illegal activities and the activities that interrupt the sustainability of the whole system using external negative influences [2]. Lange and Washburn (2012) defined CSIR as “acting in an irresponsible manner” and the opposite of CSR. Compared to CSR which could bring positive results to society, CSIR was believed to be organizational behavior that causes damage or losses to the society [5]. Jiang et al. (2016) combined the definitions of Western scholars and believed that CSIR is the company behaviors that acted for their own interests or other purposes and have not met the expectation of the society which is to take social responsibility in ways that promote the increase of overall interest of the society [6]. In addition, these behaviors have an obvious negative influence, damage or cause losses to the society [1]. The definitions of CSIR form domestic scholars mainly included two aspects: The first is “act of evil”, which is that companies have caused real or potential negative influence or damage to other subjects’ rights and interests [7] [8]; the second is “not doing the right thing”, which means that the companies have not taken the responsibility expected by the society while not breaking any law [9].

To be specific, CSIR concerns three aspects which are the subject, the object and the behavior, which are the basis for the classification of CSIR by domestic scholars. The classification from the aspect of the subject of CSIR is based on the characteristics of companies that carry out CSIR behaviors. Yi et al. (2012) divided CSIR into two types according to the quantity of subject companies, which are groupment and individuality, and believed group CSIR behavior are the behaviors of companies when most of the companies in the same industry or supply chain have not taken the moral, economic, legal, or charity responsibility for the society, and tacitly approve, agree with, or implement the CSIR behaviors by the companies in the same industry or they cooperate with [10]. Similar to that, Zhang et al. (2015) also classified CSIR from the individual aspect and industry aspect of the scale of misbehaving companies, and compared the difference of the influence of negative incidents of a single company and of the whole industry on the companies in the same industry [8].

The object of CSIR is the victim of CSIR behaviors. Yang et al. (2017) defined CSIR from the perspective of community residents as company behaviors that violate social morals for their own benefits and damage the rights and interests of residents [7]. From the perspectives of company employees, the society and the country, Jiang et al. (2016) defined CSIR as company behaviors that make profits for themselves while damaging the benefits of those three stakeholders [6]. Wan and Liu (2015) believed that CSIR is the negative external behaviors that companies carry out, which violate the law or moral rules at the cost of rights and interests of stakeholders of the environment level, social level (the community, employees, products) and management level [11]. Li and Huang (2018) classified different CSIR incidents by different stakeholders and divided stakeholders into three types: stakeholders with ownership of companies, including the management, the board, and other shareholders; stakeholders that economically have dependent relations with companies, including employees, consumers, suppliers, management organizations, competitors, etc.; stakeholders that are related to companies in terms of social benefits, including media, government, environment, other socially related parties, etc. [12].

Behaviors of CSIR is the covering range of SCI actions. Pullig et al. (2006) believed that two kinds of negative incidents often occur in companies, which are harmful product crises which are performance-related and the discrepancies between companies’ ethics or culture and the requirements
of the society which are value-related [13]. On these premises, Liu et al. (2019) classified negative incidents into ability type and moral type [13]. The former is related to the failure of company products and services in meeting the promised quality, and the latter is related to illegal or unethical behaviors. Deng and Tan (2010) believed that CSIR meant companies have problems in environmental protection, protection of rights of workers, company integrity, etc. [9]. Jiang (2014) classified CSIR into behaviors in some harmful industries (tobacco and alcohol, gambling, firearms), intentional and unintentional company behaviors in normal industries [1]. Liu and Liang (2017) believed that CSIR included fraud, monopoly of market price, the tradition of bid-rigging, corruption, and tax evasion [14]. In empirical study Zheng et al. (2017) classified CSIR into four aspects which are product defect, consumer fraud, safety incidents, and damage of rights and interests of employees [8].

In addition, some scholars classified CSIR from the perspective of causes. According to the difference in driving forces of implementation of CSIR, Tang and Yi (2013) classified CSIR into institutional causes and moral and economic causes [15]. Yang (2015) classified CSIR into individual causes, company causes and external environment causes based on the levels of causes [16].

3. Analysis of the causes of CSIR

Discussions of scholars from domestic and overseas about the causes of CSIR are generally based on moral decision-making theory, resource-based theory and background dependence theory, and include three levels, which are the manager himself/herself, the company itself and external environment (see Table 1). Based on moral decision-making theory, characteristics like age, gender, etc. and the behavior pattern of the managers; characteristics like age, employment time, educational background, gender, etc. of the senior management are negatively correlated with CSIR behavior. The CSIR behaviors of companies are determined by the moral beliefs and motives of business owners, and the desires and ambitions, ethical values and moral attitudes of the senior management. The CSIR behaviors of the company are heavily influenced by moral justification, shirking responsibility, moral cognition level and self-control ability of auditors and employees. In terms of gender, Boulouta et al. proposed that the probability of CSIR behavior is lower if the proportion of female senior executives is higher (Boulouta, 2013). Pearce et al. discovered that there are cases in which the stakeholders influence each other (Pearce, 2003). For example, the attitude of senior executives can influence CSIR behavior through influencing the loyalty of employees. When the attitude of senior executives towards employees is negative, the employee loyalty becomes lower, and more CSIR behavior appears.

According to the resource-based theory, the scarcity of resources, dynamics and heterogeneity of the company environment, the profit motive, the organization performance, the organization culture, the organizational resource redundancy, the organizational structure, the leadership structure, and the hierarchy system are the main organizational factors that influence the CSIR behavior of companies. Balch et al. believed that companies with more competitors positively affect the missing of social responsibility, as these companies have more needs for "victory". Many scholars have proved that the emergence of competitors can lead to an increase of CSIR behavior. Palazzo et al. (2012) pointed out that different company cultures have a correlation with CSIR behavior. This is related to whether the company is a competitive company, as competitive companies have higher chances of conducting CSIR behavior [17]. Empirical researches showed that organizational redundancy decreases as the number of competitor’s increases. When there are limited resources at disposal, enterprises would conduct CSIR behavior to reduce costs in order to achieve company goals.

The background dependence theory believes that the business environment of companies is changeable, and the trends of development of professionalization, personalization, and globalization are pushing the business world to go beyond the restrictions of traditional social regulations; unspoken rules in the industry, excessive or homogeneous competition, imitation of misbehaviors and over strict industry regulation, etc., may cause companies to carry out CSIR behavior; the cognition and attribution of responsibility of the public, especially consumers, play an important role in preventing CSIR behavior. It would be difficult for the company to evade responsibility when the public attribute CSIR incidents to internal factors of the company. The attention of media, government regulation and
punishment, investors and other social stakeholders also carry supervisory and restricting effects on company CSIR.

In terms of China's business environment, Zhao and Zhang (2016) believed that the weak supervision of industry associations and the public is also a vital cause for the occurrence of CSIR [18]. China's social supervision system is not complete, of which there lack means of information disclosure and the resistance of information disclosure is great, and the relevant information cannot be transparent. Thus, companies take chances at CSIR. Meanwhile, people have little awareness of the law, and usually do not force companies to take corrective actions by legal means like foreign consumers do when facing CSIR behavior. In addition, the evaluation system of CSR in China is at the preliminary stage. Accounting firms, law firms, and other institutions cannot evaluate CSR performance systematically and objectively. The China Securities Regulatory Commission only supervises listed companies, and there is shortage of authoritative institutions that evaluate the social responsibility.

Apart from the business environment, CSIR is also deeply influenced by the political and legal environment in China. Deng and Tan (2010) proposed two aspects of political factors. First, due to historical reasons, the establishment of the modern enterprise system and the separation of government and enterprise in China were extremely slow for a long time after the founding of the People's Republic of China. This resulted in state-owned enterprises taking excessive social responsibilities forced by administrative orders or policies. Second, at the beginning of reform and opening up, the socialist market economy system constructed by China focused mainly on gaining economic benefits of companies rather than the fulfillment of social responsibilities. In addition, the imperfection of laws and regulations is also one of the primary reasons for the missing of company responsibilities [6]: companies adopt all means to seek profits in the gray areas of laws because of the profit-driven nature; for companies, the cost of the punishment of CSIR behavior by related laws and regulations is relatively low, thus it is vital to perfect laws and regulations and increase the degree of punishment.

### Table 1. Categorization by industry

| Level         | Main influence factor                                                                 | Classic theory                                           | Representative research                                      |
|---------------|---------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------|
| Individual    | Moral beliefs, moral motives, values, and accountability of business owners, senior managers, accountants, auditors, employees, etc. | Moral decision-making theory                             | Muethel, 2013; Jordi Surroca et al., 2013; Zona F et al., 2013; Boulouta, 2013; Barsky, 2011; Haines & Leonard, 2007; Windsor, 2006; Anand, 2004; Jennings, 2004; Schweitzer, 2004; Cordano & Frieze, 2000; Wyld & Jones, 1997; Du, 2012; Liu, 2008; Hu, 2008 |
| Organization  | Company resource capacity Company profit motive Organization culture Organization culture Hierarchy system | Resource-based theory                                    | Kölbl, et al., 2017; Kang C, et al., 2016; Price & Sun, 2017; Aspirations, 2010; Walker et al., 2016; Pearce & Manz, 2011; Balch & Armstrong, 2010; Siegel & Vitaliano, 2007; Anand, 2004; Donaldson, 2001; Hart, 1995; Baucus & Near, 1991; Barney, 1991; Grant, 1991; Guan & Li, 2008; Liu & Wang, 2005; Wang & Li, 2013; Deng, 2016 |
| External environment | Government supervision Social pressure Attention of media Consumers Investors NGO Other companies | Background dependence theory                             | Sweetin V.H. et al., 2013; Carvalho S W et al., 2015; Voliotis S et al., 2016; Lange D & Washburn N T., 2012; Holtrügge & Dögl, 2012; Delmas & Toffel, 2008; Catchpowle et al., 2004; Bartlett, 2003; Baden et al, 2009; Zerk, 2006; Verdier, 2009; Lichtenstein, Drumwright & Braig, 2004; Mc Kinnon & Dalimunthe, 1993; Frooman; 1997; Wang et al., 2012; Sun, 2012; Deng, 2011; Tan & Liu, 2003; Wang & Chen, 2012; Li & Shen, 2010; Yang & Yang, 2016; Zheng et al., 2017; Yang, 2015; Tang & Yi, 2013; Wang & Mao, 2015; Zhang et al., 2015; Wang & Liu, 2014; Jiang & Ji, 2017 |

Source of literature: The literature is organized according to related literature. The reference here is not listed due to limits of the layout. Please contact the corresponding author for the reference.
4. Research results of CSIR
Research showed that CSIR not only has negative influences on the reputation, image, brand, assets and other aspects of the involved companies but also has an influence on other related companies to a different degree.

4.1. Direct influence of CSIR on the involved companies
When companies conduct CSIR behavior, the employees are the first to be affected. Whether they are ordinary employees or senior management, all of them will be affected more or less. If CSIR behavior results in the psychological discomfort of senior management, the turnover rate of senior management will increase; the loyalty of employees decreases [12].

The influence of CSIR behavior on corporate finance is not one-way. After an investigation of CSIR on company profitability, scholars have proposed the u-shaped impact of the social behavior of the "act of evil" of the company on its financial performance. CSIR behavior can bring positive results to companies in a short term [19], such as lower costs brought by adopting low-quality raw materials, not paying or paying less for employees' social welfare, not purifying wastewater and waste gas and other CSIR behaviors. However, when CSIR is exposed, companies would suffer from more severe economic punishment. The government will demand companies to rectify, compensate and even pay fines. The capital market reacts quickly to the companies involved in CSIR [20]. After CSIR has been exposed, investors' return expectation decreases and shareholders reduce their shares, resulting in significant and negative abnormal changes in share prices and increasing risks in finance [8] [12]. Consequences like low dividend sustainability, high redundancy in management, poor financial performance, high cost of equity, etc. may even be caused [21], which are not beneficial to the long-term development of companies. CSIR exposure will attract long-term attention from the media, and then the auditing requirements of the society for companies will increase. Wang et al. (2016) discovered that when there are negative reports of social responsibility, companies tend to improve the quality of accounting information. The amount of quality improved is positively related to the severity of the negative reports of social responsibility [21].

Consumers also respond to the CSIR behavior of companies, and the responses are often negative [22]. For example, the moral corruption of companies inevitably results in consumer dissatisfaction [23]; CSIR behavior can have negative influence on companies' reputation and consumers' attitude towards the brand, and the attribution of responsibility of CSIR by the public affects the degree of their negative attitude towards companies [8]; some CSIR behaviors that have a relationship of interest with the community residents will significantly affect the revenue, credit status and market position of companies in a negative way [7]. In addition, from the perspective of other stakeholders of companies, CSIR will destroy the relationship between companies and their social stakeholders. For instance, CSIR behaviors of a company may alter the trust of suppliers for the company and the internal liquidity of the company, and affect company revenue.

4.2. Indirect influence of CSIR on the other companies
Goins and Gruca (2008) proposed the spillover effect of social responsibility and divided it into the containment effect and the contrast effect [24]. The contagion effect refers to the case in which the announcing company and the non-announcing company are externally affected in the same direction, while the contrast effect refers to the case in which the non-announcing company receives completely opposite external response compared to that of the announcing company. Researches showed that the exposure of CSIR also has similar influences on other companies [25].

The Contagion effect is a negative spillover effect. Riera and Iborra (2017) proposed that CSIR has a negative spillover effect, which indicates that the consequences of CSIR have crossed the organizational boundaries of the company, and have caused similar negative effects on other related companies [26]. The spillover effect comes from the judgment of consumers. When a harmful product crisis happens to a brand, consumers' evaluation of other companies' brands in the same product category will be affected. Other companies in negative spillover effects are usually innocent and
Embroyed [25]. Embroyed companies often have a high degree of correlation with the CSIR companies involved in terms of sharing the same industry, brand correlation, supply chain correlation, country correlation, etc. Spillover effect causes related companies to increase public-relation activities and marketing expenses to offset the negative influence.

Compared with the contagion effect, the contrast effect refers to the case in which although the CSIR behavior of one company has a negative impact on itself, it has a positive influence on other related companies. For instance, it is the contagion effect that the Sanlu milk powder incident has led to the decline of the reputation of the entire dairy business. However, it is the contrast effect when some company is welcomed by the market after its products are proved to be free of melamine. By studying the influence of the company's layoff policy on other companies, Goins and Gruca, (2008) found that layoff as a negative signal can cause a contagion effect. Nevertheless, some companies with similar competitiveness were not been affected. Therefore, it was speculated that the existence of the contrast effect countervailed the influence of the contagion effect. However, the mechanism of the contrast effect is more complex than that of the contagion effect, and its performance level can be easily compensated by the contagion effect and decrease, which makes it difficult to observe in practice. In empirical analysis, Fei et al. validated the existence of contrast effect, and further discovered that the contrast effect appear more easily when the similarity between the announcing company and the non-announcing company is low; the contact effect and the contrast effect are more likely to be caused when the involvement of negative issues is high; compared with verbal clarification, observable clarification through actions is more likely to reduce the contagion effect and increase the contrast effect.

5. Conclusion and significance

For a long time, scholars in the CSR field have not paid much attention to CSIR, therefore the domestic research is still at the preliminary stage. This paper has studied the domestic research results about the concept, causes, consequences, methods, and indexes of CSR, aiming to gain a clear thought and summarize experience for future studies. The study of CSIR has vital theoretical and practical significance. Theoretically speaking, through the literature review of CSIR, this research has offered a panoramic view of the study of CSIR in our country. While CSIR is studied, the kinds of CSR that need to be taken by the companies are clarified. In addition, clearer indicators and directions are also provided to the public to supervise companies and urge them to be more involved in taking social responsibilities. Meanwhile, companies can better combine CSR behaviors and company operations through the summary of this study, and achieve the unity of social and economic benefits.

On the premises of literature review, this paper has discovered following three gaps in researches or important direction that need to be further discussed: First, in the aspects of concept and measurement, researches of CSIR lack topics on the responsibility in technology research and development of companies. Technological progress and innovation have a critical and positive influence on the development of companies and society, but new problems are often brought by the use of new technologies or new products. For instance, the application of big data enables companies to segment and locate consumers precisely at low cost, but it is followed by the disclosure and trade of customer privacy; artificial intelligence enables companies to reduce labor costs on a large scale, while the training and reemployment of the replaced workforce has become a new social problem. The national “13th Five-Year Plan” for science and technology innovation points out that companies should be guided to pay more attention to and take social responsibilities in technology innovation activities. Thus, it is a critical direction for subsequent research, which is to perfect the concept and evaluation index of CSIR with the times.

Second, in the analysis of causes of CSIR, most researches have analyzed the generation of CSIR from single aspects, and a theoretical frame from a dynamic and systemetic perspective that covers the whole picture is absent. Jiang (2014) believed that CSIR behaviors are mostly shown as a process of continuous evolution under the joint influence of a series of factors: Improper internal governance of the company is the "gene" that leads to individual CSIR behavior; meanwhile, the imperfection of the
external system is the "incentive", which causes imitation and spreading of CSIR behavior, and eventually forms group CSIR. The establishment of the theoretical framework of a dynamic system not only performs an important function in guiding the development of theories but also has more critical guiding significance for the practice. It can aid the industry and society to effectively identify the development process of CSIR, and properly anticipate the consequences for the sake of effective prevention and intervention; it can also help companies prevent the simmering of CSIR behavior while enhancing their management ability of crisis early warning. Nevertheless, there is still a lack of theoretical and empirical study in this global perspective at the current stage.

Third, in the analysis of consequences, the existing research on the indirect results of CSIR tends to be negative. Most scholars pay attention to the negative spillover effect on other related companies after exposure of CSIR incidents, while only a few scholars have validated the existence of contrast effect. The deterrent effect after exposure of CSIR incidents on the related behaviors of other companies is rarely studied. Every year, CCTV 315 exposes the incidents of infringement of consumers' rights by companies. The website of the CPC Central Disciplinary Committee and Ministry of Supervision has set up an "exposure platform" since the beginning and launched a "discipline inspection" column at the end of 2012. In recent years, the China Securities Regulatory Commission has also increased its inspection of the criminal acts of senior executives of listed companies, such as commercial bribery, job embezzlement, insider trading, and market manipulation, etc. The purpose of investigating and exposing the CSIR cases of companies is not merely to punish the companies involved, but also to achieve the deterrent purpose of "making an example of CSIR companies". Xue et al. examined the deterrent effect of the exposure of senior executives’ corruption on the excessive duty consumption of senior executives in comparable companies. Empirical research based on data of listed companies reveals a significant deterrent effect (Xue, 2017). Therefore, researches on the positive effects of CSIR exposure should be further conducted in the future.

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