Understandings of CSR for Transdisciplinary Research with Micro-Enterprises*

Jaana Tähtinen, Anna-Mari Simunaniemi and Riikka Franzén

Abstract

Global sustainability challenges can be addressed through transdisciplinary research, where scholars from different disciplines collaborate with non-academics, including micro-enterprises and public authorities. A fundamental requirement for successful collaboration is that each participant understands the language of others. However, that is not often the case, as the key concepts are rarely defined or contextualized. The results of the study are two-fold. This study elicits and contrasts micro-entrepreneurs', public authorities', and scholars' understandings of corporate social responsibility (CSR) and suggests a contextual conceptualization of micro-enterprise CSR. Additionally, the modification of the conceptual analysis method (CAM) offers a tool that can enhance communication in transdisciplinary research.

Keywords:

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

Jaana Tähtinen is a Professor Emerita of Marketing at the University of Turku, Finland.

Anna-Mari Simunaniemi is a Principal Researcher at Jamk University of Applied Sciences and a Visiting Senior Fellow at the Kerttu Saalasti Institute of the University of Oulu, Finland.

Riikka Franzén is a Researcher at Turku University of Applied Sciences, Finland.

*We thank the micro-entrepreneurs who participated in this study, as well as Essi Saru and Anu Ikonen-Kullberg from University of Turku for their comments on an earlier version of this study. Tanja Lepistö from the University of Turku and Jaana Jeminen and Sari Liikala from University of Oulu contributed to data collection. The first author thanks the Foundation for Economic Education for partial funding of this study.

1 Introduction

Resolving pressing global problems requires transdisciplinary dialogue and research collaboration between industry and academia (Kieser & Liener, 2012). Scholars from different disciplines need to collaborate with stakeholders, lay communities, or non-academics, such as public authorities and the owner-managers of micro- and small companies (e.g., Kieser & Leiner, 2012; Mauser et al., 2013) to co-produce relevant information (Mobjörk, 2010). A fundamental requirement for successful transdisciplinary research is that each participant understands the language of others.

Although scholars "*do* things with words" (Nilsen 2005, 131), they do not always share a language, and non-academics seldom share a language with scholars. The concepts used in research are rarely defined or contextualized (Brown et al., 2022; Lambert & Newman, 2023; MacKenzie, 2003), nor self-evident to non-academics. Hence, concepts are unable to perform their role of organizing and communicating ideas clearly (Bacharach, 1989). Although scholars have attempted to clarify the concepts of corporate social responsibility (CSR) and social sustainability, the conceptual landscape remains largely unclear. The two umbrella concepts have become even more abstract (Colantonio, 2009; Homer & Gill, 2022; Matten & Crane, 2005) and have converged despite their different origins (Bansal & Song, 2017)[1]. The situation hinders the development of theoretical understanding and practical responsibility work (Lindgreen and Swaen, 2009).

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

The use of and meaning ascribed to the term CSR by micro-entrepreneurs remains a neglected research area (Lindgreen & Swaen, 2009; Koleva & Meadows, 2025; Weller, 2020). Given that 99.8% of EU businesses in 2023 were micro or small companies, which employed almost two-thirds of the active population (Eurostat, 2025), CSR in the micro-enterprise[2] context influences a significant portion of society. Moreover, micro-enterprises face CSR demands. Although the European Commission's February 2025 Omnibus raised applicability thresholds of the Corporate Sustainability Reporting Directive (EU) 2022/2464 (CSRD), the EU Taxonomy Regulation (Regulation (EU) 2020/852) targets increasing investment in sustainable activities.

1 For a discussion on the relationship between the concepts of CSR and social responsibility see e.g. Ashrafi et al. (2018).
2 European Commission (2005) definition of a micro-enterprise: fewer than 10 employees and an annual turnover or balance sheet below €2 million.

Thus, the EU regulation indirectly affects micro-enterprises through financing conditions and supply-chain expectations, as investors and large partners increasingly demand sustainability data from suppliers, particularly related to public procurement. Hence, regulatory burdens remain minimal, whereas market-driven pressures may increase.

The ongoing calls for more research on CSR in small companies (Chiesa & Pszychodzen, 2020; Homer & Gill, 2022), small business CSR (SBSR) (Soundararajan et al., 2018), and the micro-level (Aguinis & Glavas, 2012; Frynas & Stephens, 2015) underscore the importance of eliciting conceptual differences to avoid misguided knowledge (Godfrey & Hatch, 2007). Scholars collaborating with non-academics should not impose their conceptualizations on others (Kieser & Leiner, 2012). Instead, the parties should discuss and reveal how all involved understand the phenomenon in their contexts (Brown et al., 2022). Current solutions to lower the communication barriers suggest cultivating practitioners (McCabe et al., 2023) and utilizing knowledge brokers, or 'translators,' who have worked in both worlds (Grafström et al., 2023). Sharing a language, for example, through long-term engagement (Van de Ven, 2018), is considered a key factor in successful industry-academia collaboration (Bjerregaard, 2010; Di Benedetto et al., 2019). However, when initiating transdisciplinary research, a quicker solution is needed to address the lack of shared vocabulary (Mauser et al., 2013).

This study sheds light on how micro-entrepreneurs, public authorities, and scholars comprehend corporate social responsibility (CSR). The results elicit and contrast the three parties' understandings of corporate social responsibility (CSR) as conceptual maps and suggest a contextual conceptualization of micro-enterprise CSR. In doing so, this study contributes to the elaboration of CSR theory and answers the call for CSR conceptualization by Koleva and Meadows (2025).

The method for contrasting the understandings of CSR is a modified conceptual analysis method (CAM). The original CAM (Tähtinen and Havila, 2019; Tähtinen & Suomi, 2022) is modified in this study to discover and illustrate the differences in language between and within user groups. The original CAM was developed to clarify a conceptual confusion in an emerging research field, where scholars use multiple concepts to refer to a phenomenon (Tähtinen & Havila, 2019). The original CAM, which focused on scholarly definitions within a discipline, has been used accordingly (Antera, 2021; Rantamäki & Jalonen, 2022; Tähtinen & Suomi, 2022). The modified CAM shows how the understandings of a phenomenon by scholars from different disciplines and non-academics are influenced by the contexts in which they operate. Once the understandings are exposed, visualized, and contrasted, the knowledge helps to avoid conceptual confusion that would otherwise exist between groups and even within them. Scholars can also utilize the results of modified CAM in theory elaboration (Fisher & Aguinis, 2017), refining other key concepts and contrasting them in various contexts.

2 Research Approach

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

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

For this study, we modified the first step of the CAM by adding two data sources. In addition to using the scholarly definitions of CSR as data, we interviewed micro-entrepreneurs and utilized definitions used by public authorities that promote CSR. In addition, we elucidate only a key concept, namely CSR, and skip Step 4; tracing the theoretical underpinnings, which is unnecessary in pragmatic transdisciplinary research. These modifications enable CAM to lay out the differences and similarities in the understandings of different parties, representing different contexts. Thereafter, the parties are in a better position to understand each other in collaboration, whether they decide to align their views temporarily or to embrace the variety discovered. However, theory elaboration can be further advanced by tracing the theoretical roots of scholars' understandings of the concept.

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

3 Part One: Micro-entrepreneurs and CSR

3.1 Modified CAM Methodology Applied in Part One

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

Table 1. Micro-entrepreneurs as informants

INDUSTRY	OWNER-MANAGER	NUMBER OF EMPLOYEES
Nail and beauty salon	Female	-
Landscaping	Male	-
Social media marketing	Female	-
Advertising agency	Female	-
Accommodation	Female and male	-
Tourism services	Male	-
Tourism services	Female	-
Clothing retailer	Female	-
Management consulting	Male	-
Artistic creation	Female	-
Roastery	Female	1
Restaurant services	Female	1
Clothing retailer	Female	1
Food production	Female	1
Advertising agency	Male	1
Research and development services	Male	3
Upholstery business	Male	4
Food production	Female	4
Social and health services in homes	Female	4
Field sports retailer	Male	5
Technical building services	Male	6
Art-based therapeutic services	Female	9
Bedding manufacturer	Female	8–9

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

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

Finally, we used five attributes along which the interview extracts were categorized. Those categories were formed based on two simultaneous inductive content analyses: analysis of the interview data by two authors and analysis of scholarly definitions from CSR research by a third

author (described in Section 5.1). All authors discussed and cross-checked the evolving categories and the final analysis tables to reach a consensus. Table 2 presents a section of the analysis tables in Excel; similar tables were used in all analyses (Sections 4.1 and 5.1).

Table 2. An example from the analysis tables

	RESPONSIBLE ACTOR		STAKEHOLDERS TARGETED							
Firm no	*manager*	*company*	*employees*	*customers*	*suppliers/ dealers*	*family*	*the OM*	*(local) community*	*citizens/ society*	*competitors*
7	✓		✓	✓	✓	✓		✓	✓	
10	✓	✓		✓	✓			✓	✓	
4	✓	✓	✓	✓				✓		
9		✓	✓		✓					

	THE NATURE OF CSR						THE COMPONENTS OF CSR					
Firm no	*thinking*	*attitude*	*decision, policy*	*proactive action*	*reactive action*	*outcome*	*social*	*cultural*	*economic*	*ethical*	*philanthropic*	*environmental*
7	✓	✓	✓	✓			✓			✓		
10		✓	✓	✓			✓	✓				✓
4	✓	✓	✓	✓			✓		✓		✓	
9	✓	✓	✓									

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

The first attribute describes who is responsible for CSR and is the active actor, the company or the manager. The second shows the targets mentioned in the CSR understandings, to whom the social sustainability activity is targeted. The attribute had the most variety: employees, customers, the entrepreneur, their family, suppliers, competitors, local community, stakeholders, and society at large. The third attribute of CSR understandings describes CSR as doing: thinking, attitude, making decisions / having a policy, proactive action, reactive action, and an outcome. Although the concept is corporate *social* responsibility, the understandings can also include economic, environmental, or cultural components of CSR, or even lack the social component. The final attribute illustrates the reason for conducting CSR and tells us why it is performed. CSR was conducted for the sake of it, because of obligation, to benefit the company, or to manage risks. As can be seen from Table 1, the attribute categories are not exclusionary; for example, an understanding may view both the company and its managers as active actors in CSR. In addition, some attributes may be missing from a definition or description.

3.2 Entrepreneurs' Understanding of CSR

When asked directly how they understood CSR, several micro-entrepreneurs expressed uncertainty about its meaning; some requested examples, while others found it a new concept.

The situation echoes Campopiano, De Massis, and Cassia's (2012) findings, which indicate that SMEs are often unaware of the concept. However, as the discussion continued, the entrepreneurs described multiple practices within their firm that encapsulated social sustainability work, although they viewed them as routine aspects of conducting business.

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

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

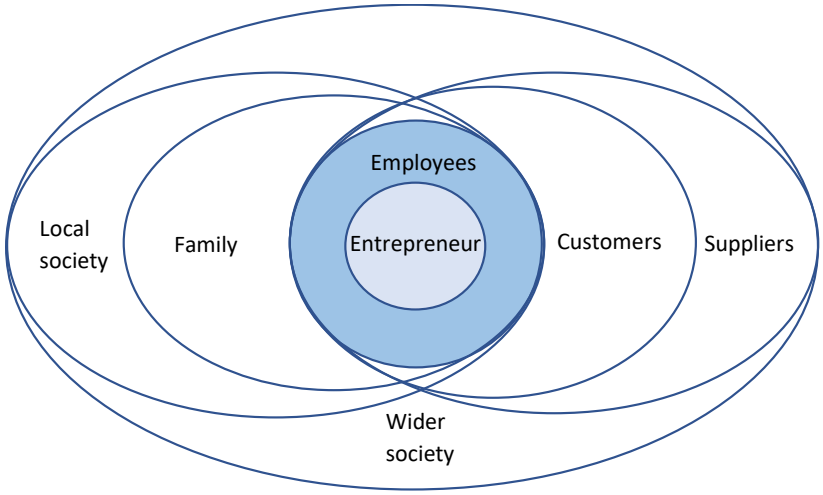

Figure 1. The target groups of micro-entrepreneurs' CSR

The nature of CSR was described in terms of encompassing integrity and reliability, being as good as one's word. This view reflects values deeply ingrained in Finnish culture (Helkama & Portman, 2019). Honesty was concretized with example activities in marketing (keeping one's promises), not hiding anything, being honest with customers about the characteristics of the offering, and in customer service, admitting mistakes when they occur. A strong value base of CSR could result in choosing to serve only those customers that share the same values, "… selecting customers so that you don't co-operate with or don't use your expertise to advance ac-

tivities that you don't see as ethical." [Bedding manufacturer]. CSR can also extend beyond satisfying customer expectations or interests and could include providing a positive role model that encourages customers to be socially responsible. That perception supports Soundararajan et al.'s (2018) results, which revealed that small businesses use their social capital innovatively to promote social responsibility wholeheartedly.

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

Some viewed CSR as a standard requirement or a hygiene factor that no longer generates competitive advantage. Some stated that their firm did not communicate a CSR program for fear of customers disputing its claims and being accused of brownwashing. Those micro-entrepreneurs chose to convey their responsible actions implicitly: "To me, it [responsibility] is self-evident. It would feel stupid and a bit hypocritical to write about it." [Upholstery entrepreneur]. This supports Morsing and Spence (2019) theorizing of SMEs' implicit CSR communication.

4 Part Two: Public Authorities' Views on CSR

4.1 Modified CAM Methodology Applied in Part Two

Public authorities are included in the analysis because they are influential advocates of CSR and are often referred to in public funding calls for transdisciplinary research. The data for the CAM, namely the definitions of CSR, were collected from the websites of the following ten authorities and policymakers: Amnesty U.K. (2002); the European Commission (CSR Europe, 2011; Directorate-General for Enterprise, 2003), the European Union (2001), the Government of Canada (2006; 2019), the (India) Companies Act (2013), the International Finance Corporation, a member of the World Bank Group (2014), OECD[3] (2018), and the United Nations Industrial Development Organization (UNIDO, 2023). One of the authors analyzed the definitions using the same categories applied to the micro-entrepreneurs' and scholarly data, followed by a discussion with the other two authors to reach consensus.

4.2 Public Authorities' View on CSR

All the definitions examined considered the active parties to be the companies rather than their managers, and the majority referenced society or stakeholders as the groups to be considered. Only the European Commission's Directorate-General for Enterprise's white paper on Responsible Entrepreneurship (2003) specifies target groups, mentioning employees, customers, suppliers, competitors, and the local community.

The definitions exhibit considerably different viewpoints on the nature of CSR. Four bodies describe it in terms of proactive action. Those were the Government of Canada (2006), the Companies Act (2013) of India, the European Commission's Directorate-General for Enterprise (2003), and the International Finance Corporation (2014). There is no agreement on the components of the definition of CSR: three include social, economic, and environmental, three

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

comprise social and environmental components, one has social and economic component, and three lack any description. Six state the reasons for CSR, of which two see CSR as a voluntary action performed for its own sake, and three as an obligation to either match or exceed legislative provisions. Hence, the views of public authorities are abstract and varied, and indeed may need updating.

Although not included in the analysis above, we would like to contrast it with the description of sustainable development first expounded by the World Commission on Environment and Development (1987) or the Brundtland Commission. The report (1987, I.3.27) states that:

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

The description sets limitations on growth (in terms of the biosphere and basic needs), expressly encompasses all humans, including future generations, and aims to eliminate poverty. Thus, it is in stark contrast with the abstract understanding of the public authorities studied. The question remains: Shouldn't public authorities be the ones to view CSR as a vehicle to advance sustainable development?

5 Part three: Scholarly Understanding of CSR

5.1 Modified CAM Methodology Applied in Part Three

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

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

building blocks: What (the components), How (the nature), Why (the reasons), Who (the actors), and Where (the stakeholders), only excluding When.

6.2 The scholarly view of CSR

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

We examined *who* undertakes CSR activity according to the 93 scholarly definitions and descriptions. A majority (64 %) of those CSR definitions only place responsibility at the company level. Surprisingly, only a few definitions (16 %) consider individual managers to be active parties in CSR, either solely or in addition to the company. Moreover, most of those definitions that place the responsibility solely on managers are early examples (e.g., Barnard, 1938; Davis, 1960; Frederick, 1960), with only Elhauge (2005) and Basu and Palazzo (2008) being contemporary. For example, Davis (1960) uses "businessmen" and Basu and Palazzo (2008) use "managers". A minority of the definitions (5 %) provided between 1967 and 2001 name managers and the company as active actors. The remainder do not specify any actor, as is the case in the following definition applied in Panapanaan et al. (2003), "CSR is about doing business sustainably and ethically as well as treating or addressing stakeholders' concerns responsibly.". Companies represented as collections of several managers or owner-managers (as is common in micro-companies) are not mentioned.

Looking at the *stakeholders targeted,* almost half of the definitions consider society as the target of CSR. However, some studies also specify other target groups, such as Jones (1980, 59–60):

> Corporate social responsibility is the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract. Two facets of this definition are critical. First, the obligation must be voluntarily adopted; behavior influenced by the coercive forces of law or union contract is not voluntary. Second, the obligation is a broad one, extending beyond the traditional duty to shareholders to other societal groups such as customers, employees, suppliers, and neighboring communities.

Figure 2 shows that the second most-mentioned target group, stakeholders (20 %), is also broad and appears in later definitions and descriptions. Definitions focused on stakeholders seldom include any other target groups. Only Hawker and Jackson (2001) and Hopkins (2003) refer to employees / internal stakeholders, and Campbell (2007, 951) lists several groups:

> I view corporations as acting in socially responsible ways if they do two things. First, they must not knowingly do anything that could harm their stakeholders — notably, their investors, employees, customers, suppliers, or the local community within which they operate. Second, if corporations do cause harm to their stakeholders, they must then rectify it whenever the harm is discovered and brought to their attention.

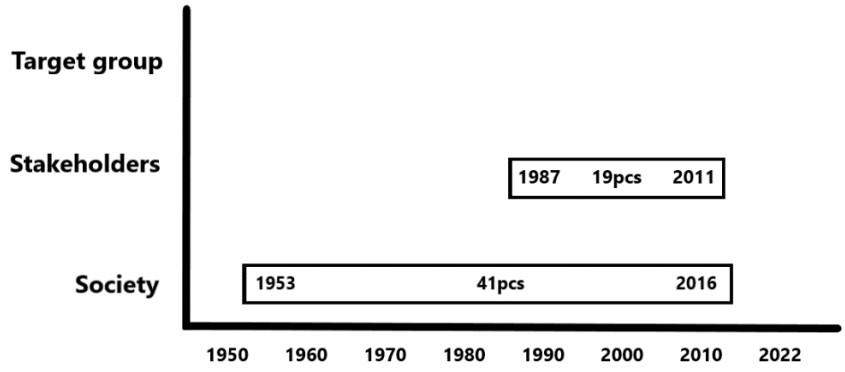

Figure 2. A shift from society to stakeholders as target groups in CSR definitions

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

The third attribute analyzed was the *nature* of CSR activity, which was categorized into the following six categories: thinking, attitude, decisions or policy, proactive action, reactive action, and impact. Out of 21 definitions viewing the nature of CSR as actions, twelve see them as actors' *reactive* actions, two as reactive *and* proactive, and seven as *proactive* actions, the latter representing only 8% of the definitions and descriptions. Hence, most definitions consider that minimizing or remedying any harm caused by the managers' and/or companies' activities is sufficient. The small number that requires deliberate actions to support social responsibility includes both earlier, such as Eells and Walton (1974, 247) "… the corporate social responsibility movement represents a broad concern with business's role in supporting and improving that social order" and more recent studies (e.g., Mellahi et al., 2016), so no clear shift toward more proactive forms of action is evident. Giving equal weight to deliberate actions and preventing or remedying harm remains a marginal view. An example is Pinney (2001) "… a set of management practices that ensure the company minimizes the negative impacts of its operations on society while maximizing its positive impacts."

Table 3 shows the second largest group (16% of the definitions) that sees the nature of CSR as the impact of a company's (or managerial) actions. Half of the definitions use impact as the sole attribute of the nature of CSR. A recent example is Cronin (2022) "… ability to provide well-being for providers, users, and society.".

Table 3. Definitions of CSR advocating impact as its nature

STUDY	NATURE OF CSR					
	THINKING	ATTITUDE	DECISION, POLICY	PROACTIVE ACTION	REACTIVE ACTION	IMPACT
Davis 1973	x	x			x	x
Epstein 1987			x			x
Lerner & Fryxell 1988						x
Wood 1991			x		x	x
Frederick, Post & Davis 1992						x
Reder 1994					x	x
Gray, Owen & Adams 1996					x	x
Frankental 2001						x
Mohr, Webb & Harris 2001						x
Pinney 2001			x			x
Habisch & Wegner 2005						x
Maon, Lindgreen & Swaen 2010	x					x
Sarkar & Searcy 2016	x			x	x	x
Jamali, Lund-Thomsen & Khara 2017						x
Cronin 2022						x

We move on to discuss *why* CSR is practiced. Of the scholarly definitions and descriptions, 42% indicated that CSR is practiced for its own sake, although a few also add another reason: to benefit the company. Vaaland, Heide, and Grönhaug (2008) provide an example of the latter: "… management of stakeholder concern for responsible and irresponsible acts related to environmental, ethical and social phenomena in a way that creates corporate benefit". A group of definitions understands CSR as an obligation. For example, Kok et al. (2001, 287) phrase it:

> "… the obligation of the firm to use its resources in ways to benefit society, through committed participation as a member of society, taking into account the society at large, and improving welfare of society at large independently of direct gains of the company."

Finally, 11% of the definitions state that CSR is practiced only because it benefits the company, although none present it as part of a company's risk management.

What are the *components* of CSR? A majority (62 %) of the studies approach social responsibility as a core component of the definition of CSR. However, 38 % of the definitions do not mention social responsibility and expressly include economic (e.g., Friedman, 1962), ethical (e.g., Maon et al., 2010), or legal components (Carroll, 1979). Notably, none of the definitions mention cultural responsibility (see Maon & Lingreen, 2015).

We next examine the 62 % majority of definitions that refer explicitly to social responsibility, either solely or alongside one or more other components. We start with the latter group. Table 4 shows that of the studies that incorporate economic responsibility into CSR, two (Carroll, 1979; Elhauge, 2005) also included ethical responsibility, and, in addition, Carroll (1979) mentions philanthropy. Carroll (2021) discussed raising economic responsibility as part of the business case for CSR to encourage companies to accept the concept. In other words, the addition reassures companies that CSR need not jeopardize profit maximization, although that is exactly what Manne (1972, 4) argues that CSR should stand for:

> "Any working definition of the idea of corporate social responsibility must begin with the idea that the expenditure or activity be one for which the marginal returns to the corporation are less than the returns available from some alternative expenditure. That is not to say that the company must in absolute terms lose money but simply that it makes less money than would otherwise be the case."

Nevertheless, since the primary aim of most companies is to generate profit, including an economic component in a definition that stresses the importance of social responsibility seems unnecessary to us, unless economic responsibility refers to something other than making a reasonable, but not maximal, profit.

Table 4. Definitions advocating social and economic components

STUDY	SOCIAL RESPONSIBILITY	ECONOMIC RESPONSIBILITY	ENVIRONMENTAL RESPONSIBILITY	ETHICAL RESPONSIBILITY	PHILANTHROPY
Heald 1957	x	x			
Frederick 1960	x	x			
McGuire 1963	x	x			
Johnson 1971[1]	x	x			
Davis 1973[2]	x	x			
Eells & Walton 1974	x	x			
Carroll 1979	x	x		x	x
Drucker 1984	x	x			
Hopkins 2003	x	x			
Elhauge 2005	x	x		x	
Sarkar & Searcy 2016	x	x			

Another way to stretch the boundaries of a CSR definition is to add an environmental component to it (e.g., Eilbert & Parket, 1973; Frederick et al., 1992; Foran, 2001). Eilber & Parket (1973, 7) express it as follows:

> "... the commitment of a business or Business, in general, to an active role in the solution of broad social problems, such as racial discrimination, pollution, transportation, or urban decay."

Although appearing in fewer definitions than economic responsibility, we note that this small group of definitions excludes the economic component, but includes another, environmental responsibility.

A small group of studies (13 %), such as Aguinis (2011) and Khoury et al. (1999), defines CSR in terms of the triple bottom line concept (Elkington, 1997), embracing social, economic, and environmental components. Most of these definitions appear during the early part of the twenty-first century (2001–2014). Two of the studies, Hardjono and van Marrewijk (2001) and Vaaland et al. (2008), also include an ethical component to the description of CSR. Hardjono and van Marrewijk (2001, 225) express it as follows,

> "... simultaneous pursuit of economic prosperity, environmental quality and social equity. Therefore, business excellence ultimately implies that corporations integrate social, ethical and environmental criteria into their investment decision-making processes."

Although we have now discussed three groups of definitions that incorporate philanthropic, economic, environmental, or ethical components into the definition of CSR, those focused solely on social responsibility remain the largest group (25%). The period covered by definitions of CSR that restrict the sole focus to social responsibility starts from Clark (1926) and extends to Mellahi et al. (2016) in our data.

6 The results

6.1 Illustrating and Contrasting the Conceptual Maps of CSR

Conceptual maps illustrate the dominant understandings of CSR. Micro-entrepreneurs (Figure 3) understand CSR in terms of proactive actions, decisions, or policies made by the company and its agents, considering specific target groups, such as employees, customers, and members of the value chain. From that perspective, CSR is practiced for its own sake, based on the entrepreneurs' values.

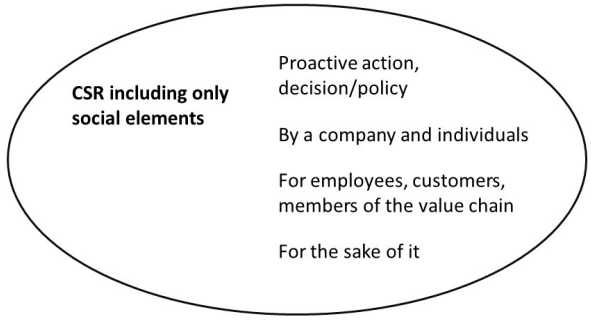

Figure 3. A conceptual map of micro-entrepreneurs' understanding of CSR

The understandings of public authorities are highly fragmented, as reflected in the low number of attributes in the conceptual map below (Fig. 4). The dominant understanding of public authorities sees CSR as a triple bottom line concept. The other common attributes are that the actors are companies and that the companies practice CSR for the benefit of society or stakeholders.

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

There are multiple scholarly views, which are represented in Figure 5, which combines information from five conceptual maps, each representing similar definitions. First, corporate social responsibility can be understood as only constituting social responsibility (the black oval), which includes companies as actors, targets society, is reactive, and is undertaken for its own sake. Second, CSR can be perceived as a combination of social and economic responsibility (the blue oval), which a company practices for the benefit of society and for its own sake, while also deriving a benefit from it. Moreover, CSR exists at the level of thinking, not explicitly at the level of action. Third, CSR is viewed as incorporating social and environmental responsibility (the yellow oval, dotted line) and, interestingly, including employees and community as target groups alongside society. Nevertheless, the view reflects companies reacting to the CSR concept without any consensus on why CSR should be practiced.

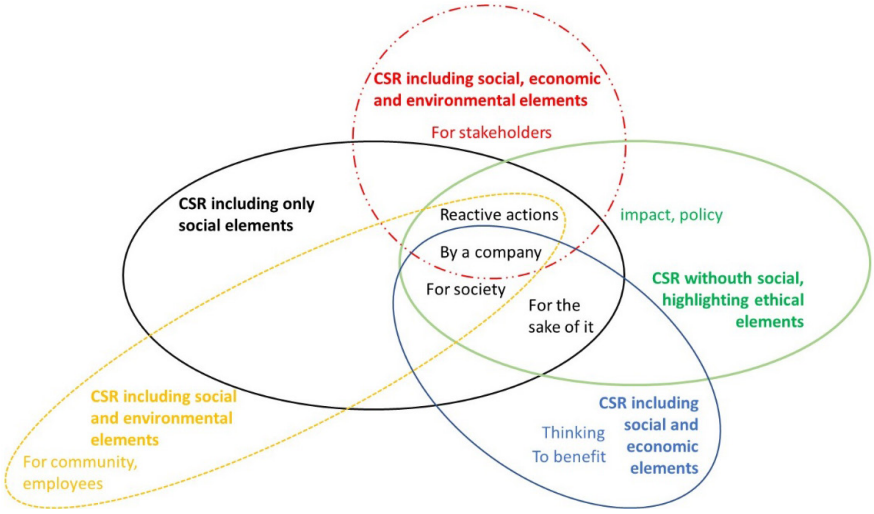

Figure 5. Conceptual maps of scholars' understandings of CSR

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

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

Next, we contrast the conceptual maps of the three parties. Most conceptual maps of scholars differ significantly from those of entrepreneurs, the closest being the scholarly view of CSR that includes only the social component (see Table 5). However, the only similarity, in addition to the social component, is the reason for CSR activity: for the sake of it.

Table 5. Contrasting the understandings of CSR

ATTRIBUTES	MICRO-ENTREPRENEURS' UNDERSTANDING	PUBLIC AUTHORITIES' UNDERSTANDING	SCHOLARLY UNDERSTANDING
Actors	Individuals, company	Company	Company
Stakeholders targeted	Employees, customers, members of the value chain	Stakeholders, Society	Society
Nature	Proactive action, decision/policy	-	Reactive action
Components	Social	Social, economic, environmental	Social
Reasons	For the sake of it	-	For the sake of it

Hence, the understandings of micro-entrepreneurs and scholars differ in three other attributes. The nature of CSR clearly sets the dominant scholarly view apart from the entrepreneur's view. The dominant scholarly understanding is that companies act reactively, whereas micro-entrepreneurs' CSR involves proactive actions, decisions, and policies. Scholars consider companies as the actors, whereas micro-entrepreneurs clearly see that individuals make decisions and are active actors in CSR. Likewise, micro-enterprises target specified stakeholder groups. Scholarly understandings express the target groups only on a highly abstract level. Finally, all other versions of the scholarly understandings (see Figure 5) differ more than the one discussed above.

The difference in the abstraction level might result from scholarly definitions tending to be abstract and simplified (Weick, 2007), whereas entrepreneurs discuss the routine activities of their companies. Another explanation may be the different approaches to conceptualization of the parties (Durose et al., 2022). Academics use concepts to build theory, which is different from when people apply concepts to enable change (Durose et al., 2022). The micro-entrepreneurs we interviewed could be strong defenders of social sustainability; however, such differences in understanding CSR surely hinder communication in transdisciplinary research.

Moreover, the micro-entrepreneurs' understanding and the public authorities' understanding of CSR differ considerably. None of the attributes is the same. Likewise, the scholarly understanding closest to the entrepreneurs' one shares only one attribute, the company as the actor, with the public authorities' view. However, the latter is closer to the version of scholarly understanding that includes social, economic, and environmental components into the definition of CSR, seen in Figure 5.

If we scrutinize the meanings micro-entrepreneurs ascribe only rarely to CSR, they include considering CSR a means of risk management, an attribute also absent from the scholarly definitions. One attribute of social responsibility, sometimes referred to in literature, did not emerge in the interview data: social responsibility actions as employer brand-building to attract prospective employees. The reason may be that many of our informants were solo entrepreneurs who did not plan to recruit staff. Similarly, scholarly definitions do not address the cultural components of responsibility or the role of entrepreneurs and their families as stakeholders. Only Khoury et al. (1999) include an entrepreneur as a stakeholder. Entrepreneurs nominated customers as stakeholders more frequently than scholars did.

This exercise shows that when initiating a transdisciplinary research project, the parties' understandings of the key concept and the phenomenon it refers to can differ considerably. That is precisely why using the modified CAM is productive; it reveals the differences so that they can be discussed and understood. The differences detected also serve to contrast; they highlight the variation in the concept of CSR across different contexts. Utilizing the modified

CAM can thus improve the logical and empirical adequacy of the concept (Fisher & Aguinis, 2017; Koleva & Meadows, 2025). In addition, modified CAM can be used to facilitate a dialogue with the parties to formulate a conceptualization that can be used to advance transformative CSR research.

6.2 Contextual Conceptualization of Micro-Enterprise CSR

This study's findings suggest that when studying micro-enterprises, the definition of CSR needs to be contextualized. It should include individuals, both as actors and beneficiaries, and proactive actions, not only reactive ones or the impact of the company's actions.

Moreover, the findings suggest that we as scholars have forgotten the Brundtland Commission's (1987) statement and its aim of eliminating poverty, limits to growth, and focus on current and future generations. In addition, the way some scholarly and public authorities' definitions include economic responsibility into CSR dilutes the understanding explicit in early CSR discussions, such as Manne (1972), where CSR sets limits to maximal profit.

Hence, to advance CSR in the micro-enterprise context, we advocate for contextualization and combine the above views into the following definition: Micro-enterprise CSR refers to companies and their agents acting proactively to meet the basic needs of current and future employees, customers, and other stakeholders, despite the limitations on economic growth and profits.

6.3 *The Steps of Modified CAM*

This study modified the original CAM for two purposes: to develop a conceptual theory (discussed in sections 6.1 and 6.2) and to facilitate communication in transdisciplinary research. To advance the latter, we summarize the steps of the modified CAM in Table 6.

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

Table 6. The steps of the modified CAM

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

The third task is to transfer the understandings to conceptual maps of each group of participants. We advise discussing the participants' understandings of the key concept to ensure they are accurately represented. The fourth task is a dialogue where the participants compare and discuss the conceptual understandings distilled in conceptual maps or tables, such as Table 5. Thereafter, a joint decision can be made on the common language to be used in transdisciplinary research or how to continue to study and advance CSR, respecting the parties' different understandings. The result of the discussion can be a temporary knotting (Grafström et al., 2023), where the difference in understandings is eased temporarily, for the duration of the study.

As the fifth task, scholars could extend the use of the modified CAM to support theory elaboration, based on the conceptual maps, to concept specification or refinement and contextualized definitions through contrasting activity (Fisher & Aguinis, 2017; Koleva & Meadows, 2025).

8 Conclusions

The concept of CSR is contested and has multiple conceptualizations and meanings among scholars, public authorities, and micro-entrepreneurs, as well as between those groups (Okoye, 2009; Mitnick et al., 2021). The multiple meanings or strands of research and use contexts (Lund-Thomas, 2020) make it challenging to forge shared understandings and collaboration efforts in research and practice to enhance CSR and measure the impact of such efforts. That is particularly true when collaborating with micro-entrepreneurs and small companies. Hence, transdisciplinary research requires contextual conceptualization of the key concept to facilitate a common language among the parties.

The definition of micro-enterprise CSR suggested in this study relates to what Mitnick et al. (2021) call the injunctive/social CSR research perspective, common in business and society/business ethics literature. The guiding elements of the injunctive perspective are individuals' and companies' ethics, societal values, and the actors' orientation toward reducing harms and increasing benefits at the societal level (Mitnick et al., 2021). These assumptions connect with the micro-entrepreneurs' understanding of CSR, which empirically grounds the definition suggested in this study.

The results offer the CSR understandings of three parties often present in transdisciplinary research. Okoey (2009) suggests that corporations can use the concept of CSR defensively, whereas non-governmental organizations use it aggressively when promoting CSR. Interestingly, the micro-entrepreneurs' understanding presented in this study is not defensive, nor is the public authorities' understanding aggressive. Some of the interviewed micro-entrepreneurs saw their CSR as business as usual, and all shared an interest in advancing CSR. This supports the results of Lepoutre and Heene (2006) and Soundararajan et al. (2018) in the SME context, suggesting that if owner-managers recognize social responsibility issues, they will find ways to contribute to resolving them.

The results of this study confirm that differences in understanding CSR persist despite calls to establish common meanings for key research concepts (Godfrey & Hatch, 2007; Lindgreen & Swaen, 2009). This study focused on the concept of CSR because scholars, policymakers, and practitioners have used the term for a considerable time. However, the introduction of the environmental, social, and governance (ESG) acronym (World Bank Group, 2017) has spawned several studies (Berg et al., 2022; Clément et al., 2025; Pollman, 2024) on its definitions and measurement to highlight a similar lack of consensus. Hence, regardless of which concept or acronym is used, there remains a need to clarify how the parties understand it.

Referring to Gallie (1956), Okoye (2009) argues that as an essentially contested concept CSR does not need a universal meaning. However, Okoye (2009, 623) calls for a common reference point, exemplar, or core to identify "the common basis that indicates that all such arguments relate to the same concept". We suggest that the attributes on CSR that emerged in the inductive data analysis of this study could be useful categories when discussing the common basis. Including the actors, the nature, the components, the targets, and the reasons for CSR could help craft definitions that share core attributes and are comparable. The content of the attributes would still differ, influenced by the context. Such a structure would allow the flexibility that Okoye (2009) supports, as circumstances and times change. Following Whetten (1989), we would add an attribute of "When" to show that the future matters in CSR.

This study modified the original CAM (Tähtinen & Havila, 2019; Tähtinen & Suomi, 2022) to provide a tool for transdisciplinary research and theory elaboration. This study demonstrates that the CAM can be modified into a tool to foster mutual understanding, despite not being developed for this purpose or previously applied to such a task. The modified CAM helps to compare and map how different groups use and understand a concept. Such maps provide a starting point to determine how concepts will be conceived of and used in the project in question. Moreover, comparing the resulting conceptual maps can advance theory elaboration, as they reveal contextual differences.

Using the modified CAM to advance theory elaboration is subject to some constraints. The compilation of scholarly definitions of CSR, which mostly relied on existing reviews, may have resulted in some definitions being overlooked. However, using multiple reviews reduced that risk to an acceptable level. Nonetheless, we acknowledge that this study does not cover every definition of CSR.

Schneider (2020) argues that CSR has failed and could succeed only in welfare states, such as Finland, where this study's informants, the micro-entrepreneurs, are based. Our interpretation of how some of the studied scholarly definitions, particularly those within the instrumental/economic CSR research perspective (Mitnick et al., 2021), understand CSR is equally gloomy. Only a few scholarly definitions view CSR as comprising proactive activity, in other words, protecting and enhancing social responsibility, despite its influence on profits. Most scholarly definitions view it as sufficient to react only when the company's actions jeopardize social responsibility or to mitigate the negative impact of such activity.

For future research, we ponder the following questions. Has CSR research been overly focused on large corporations? Has it overlooked the fact that at the root of all CSR decisions are people who represent the companies they work for or own, regardless of their size? Should managers and companies act proactively to support a worthwhile cause instead of merely trying to avoid acting irresponsibly? How can value-based CSR be practiced if only the current impact matters? Should companies measure the actual impact, or should they estimate the impact of their actions in advance to ensure that the overall future impact will appear positive (or at least not too negative) to all stakeholder groups? If stakeholders remain unspecified or highly abstract (e.g., society), how can companies genuinely measure their CSR impact?

References

Aguinis, H. (2011). Organizational responsibility: Doing good and doing well. In S. Zedeck (Ed.), *APA Handbook of Industrial and Organizational Psychology, Vol. 3. Maintaining, Expanding, and Contracting the Organization*, 855–879. American Psychological Association.

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.

Aguinis, H., & Glavas, A. (2019). On corporate social responsibility, sensemaking, and the search for meaningfulness through work. *Journal of Management* 45:3, 1057–1086.

Antera, S. (2021). Professional competence of vocational teachers: A conceptual review. *Vocations and Learning* 14:3, 459–479.

Bacharach, S. B. (1989). Organizational theories: Some criteria for evaluation. *Academy of Management Review* 14:4, 496–515.

Bansal, P., & Song, H.-C. (2017). Similar but not the same: Differentiating corporate social responsibility from corporate responsibility. *Academy of Management Annals* 11:1, 105–149.

Barnard, C. (1938). *The Functions of the Executive*. Harvard University Press.

Basu, K., & Palazzo, G. (2008). Corporate social responsibility: A process model of sensemaking. *Academy of Management Review* 33:1, 122–136.

Berg, F., Koelbel, J. F., & Rigobon, R. (2022). Aggregate confusion: The divergence of ESG ratings. *Review of Finance* 26:6, 1315–1344.

Bjerregaard, T. (2010). Industry and academia in convergence: Micro-institutional dimensions of R&D collaboration. *Technovation* 30:2, 100–108.

Brinkmann, S. (2014). Unstructured and semi-structured interviewing. In P. Leavy (Ed.), *The Oxford Handbook of Qualitative Research*, 2nd Edition, 277–299. Oxford University Press.

Brown, J. A., Spicer, A., Rehbein, K., Higgins, C., de Bakker, F. G., & Bapuji, H. (2022). More than an umbrella construct: We can (and should) do better with CSR by theorizing through context. *Business & Society* 61:8, 1965–1976.

Campbell, J. L. (2007). Why would corporations behave in socially responsible ways? An institutional theory of corporate social responsibility. *Academy of Management Review* 32:3, 946–967.

Campopiano, G., De Massis, A., & Cassia, L. (2012). The relationship between motivations and actions in corporate social responsibility: An exploratory study. *International Journal of Business and Society* 13:3, 391–425.

Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *Academy of Management Review* 4:4, 497–505.

Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business & Society* 38:3, 268–295.

Carroll, A. B. (2021). Corporate social responsibility: Perspectives on the CSR construct's development and future. *Business & Society* 60:6, 1258–1278.

Chiesa, P. J., & Pszychodzen, W. (2020). Social sustainability in supply chains: A review. *Social Responsibility Journal* 16:8, 1125–1148.

Clark, J. M. (1926). *Social Control of Business*. University of Chicago Press.

Clément, A., Robinot, É., & Trespeuch, L. (2025). The use of ESG scores in academic literature: A systematic literature review. *Journal of Enterprising Communities: People and Places in the Global Economy* 19:1, 92–110.

Colantonio, A. (2009). Social sustainability: A review and critique of traditional versus emerging themes and assessment methods. In M. Horner, A. Price, J. Bebbington, & R. Emmanuel

(Eds.), *SUE-Mot Conference 2009: Second International Conference on Whole Life Urban Sustainability and its Assessment*, 865–885. Loughborough University.

Cronin, J. J. Jr. (2022). Marketing's new myopia: Expanding the social responsibilities of marketing managers. *AMS Review* 12, 30–37.

Dahlsrud, A. (2008). How corporate social responsibility is defined: An analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management* 15, 1–13.

Davis, K. (1960). Can business afford to ignore social responsibility? *California Management Review* 2:3, 70–76.

Davis, K. (1973). The case for and against business assumption of social responsibilities. *Academy of Management Journal* 16:2, 312–322.

De Bakker, F. G., Groenewegen, P., & Den Hond, F. (2005). A bibliometric analysis of 30 years of research and theory on corporate social responsibility and corporate social performance. *Business & Society* 44:3, 283–317.

Di Benedetto, C. A., Lindgreen, A., Storgaard, M., & Clarke, A. H. (2019). How to collaborate really well with practitioners. *Industrial Marketing Management* 82, 1–8.

Drucker, P. F. (1984). The new meaning of corporate social responsibility. *California Management Review* 26, 53–63.

Durose, C., Perry, B., & Richardson, L. (2020). Co-producing research with users and communities. In *The Palgrave Handbook of Co-Production of Public Services and Outcomes*, 669–691. Springer International Publishing.

Eells, R., & Walton, C. (1974). *Conceptual Foundations of Business*. 3rd revised Edition. R. D. Irwin.

Eilbert, H., & Parket, I. R. (1973). The practice of business: The current status of corporate social responsibility. *Business Horizons* 16:4, 5–14.

Elhauge, E. (2005). Sacrificing corporate profits in the public interest. *New York University Law Review* 80:3, 733–869.

Elkington, J. (1997). *Cannibals With Forks: The Triple Bottom Line of 21st Century Business*. Capstone.

Enderle, G. (2010). Clarifying the terms of business ethics and CSR. *Business Ethics Quarterly* 20:4, 730–737.

Epstein, E. M. (1987). The corporate social policy process: Beyond business ethics, corporate social responsibility, and corporate social responsiveness. *California Management Review* 29:3, 99–114.

Eurostat. (2025). *Structural business statistics (SBS)*. https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Structural_business_statistics_overview, visited 5.12.2025.

Fisher, G., & Aguinis, H. (2017). Using theory elaboration to make theoretical advancements. *Organizational Research Methods* 20:3, 438–464.

Foran, T. (2001). *Corporate Social Responsibility at Nine Multinational Electronics Firms in Thailand: A Preliminary Analysis*. Report to the California Global Corporate Accountability Project. The Nautilus Institute, Natural Heritage Institute, Human Rights Advocates.

Frankental, P. (2001). Corporate social responsibility–a PR invention?. *Corporate Communications: An International Journal* 6:1, 18–23.

Frederick, W. C. (1960). The growing concern over business responsibility. *California Management Review* 2:4, 54–61.

Frederick, W. C., Post, J., & Davis, K. E. (1992). *Business and Society: Corporate Strategy, Public Policy, Ethics*. 7th Edition. McGraw-Hill.

Freeman, I., & Hasnaoui, A. (2011). The meaning of corporate social responsibility: The vision of four nations. *Journal of Business Ethics* 100, 419–443.

Frerichs, I. M., & Teichert, T. (2023). Research streams in corporate social responsibility literature: A bibliometric analysis. *Management Review Quarterly* 73:1, 231–261.

Friedman, M. (1962). *Capitalism and Freedom*. University of Chicago Press.

Frynas, J. G., & Stephens, S. (2015). Political corporate social responsibility: Reviewing theories and setting new agendas. *International Journal of Management Reviews* 17, 483–509.

Frynas, J. G., & Yamahaki, C. (2016). Corporate social responsibility: Review and roadmap of theoretical perspectives. *Business Ethics: A European Review* 25:3, 258–285.

Gallie, W. B. (1956). Essentially contested concepts. *Proceedings of the Aristotelian Society* 56, 167–198.

Godfrey, P. C., & Hatch, N. W. (2007). Researching corporate social responsibility: An agenda for the 21st century. *Journal of Business Ethics* 70, 87–98.

Grafström, M., Jonsson, A., & Klintman, M. (2023). Embracing the academic-practice gap: Knowledge collaboration and the role of institutional knotting. *Management Learning* 56:2, 160–183.

Gray, R., Owen, D., & Adams, C. (1996). *Accounting and Accountability*. Prentice Hall.

Habisch, A., & Wegner, M. (2005). Germany: Overcoming the heritage of corporatism. In *Corporate Social Responsibility across Europe*, 111–123. Springer Berlin Heidelberg.

Hardjono, T. W., & van Marrewijk, M. (2001). The social dimensions of business excellence. *Corporate Environmental Strategy* 8:3, 223–233.

Heald, M. (1957). Management's responsibility to society: The growth of an idea. *Business History Review* 31:4, 375–384.

Helkama, K., & Portman, A. (2019). Protestant roots of honesty and other Finnish values. In K. Sinnemäki, K. Portman, J. Tilli, & R. H. Nelson (Eds.), *On the Legacy of Lutheranism in Finland: Societal Perspectives*, 81–98. Finnish Literature Society.

Homer, S. T., & Gill, C. M. H. D. (2022). How corporate social responsibility is described in keywords: An analysis of 144 CSR definitions across seven decades. *Global Business Review*, 1–22.

Hopkins, M. (2003). *The Planetary Bargain – Corporate Social Responsibility Matters*. Earthscan.

Jackson, P., & Hawker, B. (2001). Is corporate social responsibility here to stay. *Richmond Communication Directors' Forum* 18, 2016.

Jamali, D., Lund-Thomsen, P., & Khara, N. (2017). CSR institutionalized myths in developing countries: An imminent threat of selective decoupling. *Business & Society* 56:3, 454–486.

Johnson, H. L. (1971). *Business in Contemporary Society: Framework and Issues.* Wadsworth Publishing.

Jones, T. M. (1980). Corporate social responsibility revisited, redefined. *California Management Review* 22:3, 59–67.

Khoury, G., Rostami, J., & Turnbull, J. P. (1999). *Corporate Social Responsibility: Turning Words into Action*. Conference Board of Canada.

Kieser, A., & Leiner, L. (2012). Collaborate with practitioners: But beware of collaborative research. *Journal of Management Inquiry* 21:1, 14–28.

Kim, K., Byon, K. K., & Choi, H. (2020). A conceptual analysis of switching costs: Implications for fitness centers. *Sustainability* 12:9, 3891.

Kok, P., van der Wiele, T., McKenna, R., & Brown, A. (2001). A corporate social responsibility audit within a quality management framework. *Journal of Business Ethics* 31:4, 285–297.

Koleva, P., & Meadows, M. (2025). Exploring the potential for theory elaboration to strengthen CSR theorization and to offer enhanced CSR theory: The role of grounded theory. *Business & Society*, 1–39.

Krippendorff, K. H. (2004). *Content Analysis: An Introduction to Its Methodology*. 2nd Edition. Sage Publications.

Lambert, L. S., & Newman, D. A. (2023). Construct development and validation in three practical steps: Recommendations for reviewers, editors, and authors. *Organizational Research Methods* 26:4, 574–607.

Lepoutre, J., & Heene, A. (2006). Investigating the impact of firm size on small business social responsibility: A critical review. *Journal of Business Ethics* 67, 257–273.

Lerner, L. D., & Fryxell, G. E. (1988). An empirical study of the predictors of corporate social performance: A multi-dimensional analysis. *Journal of Business Ethics* 7, 951–959.

Lindgreen, A., & Swaen, V. (2009). Corporate social responsibility. *International Journal of Management Reviews* 12:1, 2–7.

Lund-Thomsen, P. (2020). Corporate social responsibility: A supplier-centered perspective. *Environment and Planning A: Economy and Space* 52:8, 1700–1709.

MacKenzie, S. B. (2003). The dangers of poor construct conceptualization. *Journal of the Academy of Marketing Science* 31:3, 323–326.

Manne, H. (1972). First lecture. In H. Manne & H. C. Wallich, *The Modern Corporation and Social Responsibility*. American Enterprise Institute for Public Policy Research.

Maon, F., & Lindgreen, A. (2015). Reclaiming the child left behind: The case for corporate cultural responsibility. *Journal of Business Ethics* 130:4, 755–766.

Maon, F., Lindgreen, A., & Swaen, V. (2010). Organizational stages and cultural phases: A critical review and a consolidative model of corporate social responsibility development. *International Journal of Management Reviews* 12:1, 20–38.

Matten, D., & Crane, A. (2005). Corporate citizenship: Toward an extended theoretical conceptualization. *Academy of Management Review* 30:1, 166–179.

Mauser, W., Klepper, G., Rice, M., Schmalzbauer, B. S., Hackmann, H., Leemans, R., & Moore, H. (2013). Transdisciplinary global change research: The co-creation of knowledge for sustainability. *Current Opinion in Environmental Sustainability* 5:3–4, 420–431.

McCabe, A., Parker, R., Osegowitsch, T., & Cox, S. (2023). Overcoming barriers to knowledge co-production in academic-practitioner research collaboration. *European Management Journal* 41:2, 212–222.

McGuire, J. W. (1963). *Business and Society*. McGraw-Hill.

Mellahi, K., Frynas, J. G., Sun, P., & Siegel, D. (2016). A review of the nonmarket strategy literature: Toward a multi-theoretical integration. *Journal of Management* 42:1, 143–173.

Mitnick, B. M., Windsor, D., & Wood, D. J. (2021). CSR: Undertheorized or essentially contested? *Academy of Management Review* 46:3, 623–629.

Mobjörk, M. (2010). Consulting versus participatory transdisciplinarity: A refined classification of transdisciplinary research. *Futures* 42:8, 866–873.

Mohr, L. A., Webb, D. J., & Harris, K. E. (2001). Do consumers expect companies to be socially responsible? The impact of corporate social responsibility on buying behavior. *Journal of Consumer Affairs* 35:1, 45–72.

Morsing, M., & Spence, L. J. (2019). Corporate social responsibility (CSR) communication and small and medium sized enterprises: The governmentality dilemma of explicit and implicit CSR communication. *Human Relations* 72:12, 1920–1947.

Nilsen, R. D. (2005). Searching for analytical concepts in the research process: Learning from children. *International Journal of Social Research Methodology* 8:2, 117–135.

Oduro, S., Bruno, L., & Maccario, G. (2024). Corporate social responsibility (CSR) in SMEs: What we know, what we don't know, and what we should know. *Journal of Small Business & Entrepreneurship* 36:2, 207–238.

OECD. (2018). *Promoting and enabling responsible business conduct through development co-operation efforts*. https://mneguidelines.oecd.org/Promoting-and-enabling-RBC-through-development-cooperation.pdf, visited 3.3.2025.

Okoye, A. (2009). Theorising corporate social responsibility as an essentially contested concept: Is a definition necessary?. *Journal of Business Ethics* 89, 613–627.

Panapanaan, V. M., Linnanen, L., Karvonen, M. M., & Phan, V. T. (2003). Roadmapping corporate social responsibility in Finnish companies. *Journal of Business Ethics* 44:2, 133–148.

Peirce, C. S. (1998). *The Essential Peirce, Volume 2: Selected Philosophical Writings*, *1893–1913*. Indiana University Press.

Pinney, C. (2001). *Imagine Speaks Out: How to Manage Corporate Social Responsibility and Reputation in a Global Marketplace: The Challenge for Canadian Business.* White paper.

Pollman, E. (2024). The making and meaning of ESG. *Harvard Business Law Review* 14:2, 403–454.

Rahman, S. (2011). Evaluation of definitions: Ten dimensions of corporate social responsibility. *World Review of Business Research* 1:1, 166–176.

Rantamäki, A., & Jalonen, H. (2022). Hallinnan informaatioresilienssiä etsimässä – Tutkimusmatka käsitteen juurille. *Hallinnon Tutkimus* 41:1, 35–51.

Reder, A. (1994). *In Pursuit of Principle and Profit: Business Success through Social Responsibility.* Putnam.

Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088. https://eur-lex.europa.eu/eli/reg/2020/852

Sarkar, S., & Searcy, C. (2016). Zeitgeist or chameleon? A quantitative analysis of CSR definitions. *Journal of Cleaner Production* 135, 1423–1435.

Schneider, A. (2020). Bound to fail? Exploring the systemic pathologies of CSR and their implications for CSR research. *Business & Society* 59:7, 1303–1338.

Simunaniemi, A.-M., Valkjärvi, M., Franzen, R., Liikala, S., Tähtinen, J., Suomi, K., & Jeminen, J. (2023). Microentrepreneurs as socially responsible leaders. *South Asian Journal of Business and Management Cases* 12:1, 14–30.

Soundararajan, V., Jamali, D., & Spence, L. J. (2018). Small business social responsibility: A critical multilevel review, synthesis and research agenda. *International Journal of Management Reviews* 20:4, 934–956.

Spence, L. J. (2016). Small business social responsibility: Expanding core CSR theory. *Business & Society* 55:1, 23–55.

Teräs, M. (2023). Integration as a conceptual resource when studying skilled migrants in the workplace. In M. Teräs, A. Osman, & E. Eliasson (Eds.), *Migration, Education and Employment: Pathways to Successful Integration*, 99–112. Springer International Publishing.

Tähtinen, J., & Havila, V. (2019). Conceptually confused, but on a field level? A method for conceptual analysis and its application. *Marketing Theory* 19:4, 533–557.

Tähtinen, J., & Suomi, K. (2022). A conceptual analysis of labels referring to brand co-creation. In S. Markovic, R. Gyrd-Jones, S. von Wallpach, & A. Lindgreen (Eds.), *Research Handbook on Brand Co-creation: Theory, Practice, and Ethical Implications*, 2–31. Edward Elgar.

The (India) Companies Act. (2013). https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf, visited 3.3.2025.

The European Commission, Directorate-General for Enterprise. (2003). *Responsible entrepreneurship: A collection of good practice cases among small and medium-sized enterprises across Europe*. Office for Official Publications of the European Communities, visited 26.2.2025.

The European Union. (2011). *A renewed EU strategy 2011–14 for corporate social responsibility*. https://www.eumonitor.eu/9353000/1/j4nvkkpftveemt7_j9vvik7m1c3gyxp/vitwrzhm31gk, visited 3.3.2025.

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

Vaaland, T. I., Heide, M., & Grønhaug, K. (2008). Corporate social responsibility: Investigating theory and research in the marketing context. *European Journal of Marketing* 42:9/10, 927–953.

Van de Ven, A. H. (2018). Academic-practitioner engaged scholarship. *Information and Organization* 28:1, 37–43.

Van Marrewijk, M. (2003). Concepts and definitions of CSR and corporate sustainability: Between agency and communion. *Journal of Business Ethics* 44:2, 95–105.

Weick, K. E. (2007). The generative properties of richness. *Academy of Management Journal* 50, 14–19.

Weller, A. (2020). Exploring practitioners' meaning of "ethics", "compliance," and "corporate social responsibility" practices: A communities of practice perspective. *Business & Society* 59:3, 518–544.

Whetten, D. A. (1989). What constitutes a theoretical contribution?. *Academy of Management Review* 14:4, 490–495.

Wood, D. J. (1991). Corporate social performance revisited. *Academy of Management Review* 16:4, 691–718.

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

World Commission on Environment and Development. (1987). *Report of the World Commission on Environment and Development: Our Common Future*. United Nations, visited 27.5.2025.