

A Hegemonic Perspective: Understanding Limitations of CSR Research

K. Doreen MacAulay

University of South Florida

Phone: 813-974-4354

Mail: macaulay1@usf.edu

Alex Pittman

Independent Scholar

Mail: alexaubreyp@yahoo.com

Tara Thornton

Independent Scholar

Mail: tara.ferrin79@gmail.com

Walter Nord

University of South Florida

Mail: wnord@usf.edu

Abstract

Using discourse analysis, this paper explores how academic research on Corporate Social Responsibility (CSR) has influenced and helped shaped how businesses and stakeholders view the concept. The discourse analysis identified four main themes of CSR within the literature: definition, decision making, motivation, measurement. Throughout these themes, the assumption that CSR is primarily an economic strategy to improve profits is perpetuated. This hegemonic perspective is forwarded as a potentially limiting the field's ability to meaningfully impact the elements of society for which it is intended.

Keywords: Corporate Social Responsibility, Stakeholder Perspective, Discourse Analysis, Qualitative Research

Corporate social responsibility (CSR) refers broadly to actions taken by businesses to demonstrate some sense of answerability or obligation to improve some social good beyond the business's own immediate interests: supporting social causes, championing environmental cleanup, setting high ethical standards, etc. For example, through Microsoft's annual Employee Giving Campaign, in which employees participate in fundraising events to benefit a variety of social initiatives, the company has contributed over \$1 billion in charitable donations to more than 30,000 non-profit organizations (Employee Giving). Another example is BMW's Gas to Energy Project (Sustainability Corporate), which has reduced the company's CO2 emissions by 92,000 tons per year, through the replacement of old turbines with new, more energy-efficient turbines. In CSR, corporate responsibilities (principles) are used to identify social issues (problems) and solutions, and respond to them accordingly (action). The range of actions that might fall under the purview of CSR is nearly limitless, from environmental stewardship (recycling, pollution control, volunteer cleanup) to community outreach (charitable giving, tutoring minority children) to health and safety (product safety, alcohol treatment).¹

The concept of CSR as a concept however was not known or practice by organizations until 1976 (Alexander & Matthews, 2001). Few companies would have known what CSR is but now, because consumers' and investors' behavior are beginning to be based on these ideas, major companies include CSR as part of their strategic plans and some even have departments dedicated to CSR.

Over the course of 40 years, management researchers have widely discussed the topic of CSR. The long and diverse history (Carroll, 1999) has led from a singular view of social responsibility as a philanthropic endeavor which was held until the mid-1990s (Muller, Pfarrer, and Little, 2014) to a concept that entails a variety of socially motivated ideas such as the environment, employee welfare, and other society issues (Orlitzky, Schmidt, & Rynes, 2003). Many scholars have reviewed the concept of corporate social responsibility more than just another tool to increase the bottom line (Roberts, 2003). Their research has shown the business case to be the dominant motivator. Over time, however, there has been very little consensus about the definition of, approaches to and outcomes of CSR, however, much of the literature has privileged the business case for CSR. Most likely influenced by the dominant Friedman (1970) perspective that an organization's only responsibility is an economic one to its shareholders, much of the CSR research focused on the relationship between CSR and corporate financial performance (Orlitzky, Schmidt, & Rynes, 2003). This is especially true of studies that have interrogated whether CSR initiatives are positively connected with firms' economic success.

This paper uses qualitative discourse analysis of academic literature in top research journals to investigate how the business case ideology has developed as a dominant or hegemonic perspective in the literature that has limited the research into field of CSR.

To this end, we examine the CSR literature over four decades to see to what extent the research shaped or contributed to the meaning of the term CSR. The use of discourse analysis helps us understand the role of ideology in the academic literature's social construction and perpetuation of the origin of CSR.

This paper aims to understand the role that academic literature has played in the manifestation of this perspective as well as understanding why this has been such a dominant perspective. This paper builds a case that the constrained framework in which CSR appears to be operating is based on an economic ideology. Specifically, we suggest that academic study of CSR has been shaped by an implicit ideology² of economics. This ideology contributed to scholars developing and accepting a perspective of CSR that expects that CSR initiatives result from centralized high level decisions, and where success is judged largely in terms of the firm's financial success and devoid of any real sense of social obligation.

Exploring the Discourse

We begin with Phillips & Hardy's (2002) notion that "an interrelated set of texts... production, dissemination and reception" (p.3) develop a concept. Using Foucault understands of discourse as a complex set of rules and processes (Prasad, 2005), we sought to understand the foundational influences that have come to dominate research on CSR. The complexity of a discourse requires that one not simply look at a linear historical development of an idea but understand the influences and formation of that understanding and to explore the construction of knowledge on various topics which have formed the discourse itself (Foucault, 1972).

Although the topic of CSR has roots in practice much earlier than 1970, the use and popularity of the idea underwent a surge in the late 1970s when the concept first entered into academic literature. It is because of this emergence that we choose to use the 1970s as the starting point of our inquiry. Looking at articles from that time until now allowed us a glimpse at the foundation as well as the development of the idea as portrayed through academic literature. Since the term CSR is seen to have gained traction in the late 1970s

²For our purposes we define ideology as a set of ideas, beliefs and attitudes, consciously or unconsciously held, which reflects or shapes understandings or misconceptions of the social and political world. It serves to recommend, justify or endorse collective action aimed at preserving or changing political practices and institutions (Friedman, 1970).

(Alexander & Matthews, 2001), the literature was reviewed from 1980 as a starting point to understand how research from then until 2010 have contributed “to the constitution of social reality by making meaning” (Philips and Hardy, 2002. p.4). In developing our understanding of the concept of CSR we chose to look at mainstream academic literature’s (top academic journals) role in constructing the concept of CSR.

Method

We use discourse analysis to examine the themes that dominated academic research of CSR in seven high-caliber management journals (*Academy of Management Review, Academy of Management Journal, Administrative Science Quarterly, Harvard Business Review*) and journals that gave significant attention to CSR (*Business Ethics Quarterly, Business and Society, Journal of Business Ethics*).

We performed the discourse analysis in several steps. First, we searched the journals for articles about or related to CSR. From among the articles identified as related to CSR, we chose random articles by year to allow for representation of the concept from the mid-1900 up to 2010. We chose five articles from each of the three main decades of interest (1980, 1990 and 2000). Additionally, we selected one article from each of the remaining three decades (1960s, 1970s, and 2010s), conducted a content analysis using Nvivo software to code the random selection of the journal articles (see Appendix A for the article titles).

Three of the members of the research team independently developed lists of words that related to the corporate social responsibility. We then divided the keywords into 10 categories: definition, decision making, measurement, society, social, general references, implementation, motivation, process and environment. We used Nvivo to search and code the articles. We retained only the categories that had 40 plus entries, narrowing our inquiry to four themes: definition, motivation, decision making, and measurement.

The results of the journal article content analysis (the themes that arose) were the starting point of the discourse analysis; we then added handbooks on the topic of corporate social responsibility and the works of established researchers in the field or looked at summarizing the field, such as Carrol (1998, 2010), Roberts (2003), Marens (2013, 2010), Margolis and Walsh (2003), and Windsor (2001) to generate an appreciation of the themes.

In the following sections, we outline the evaluations of the four categories: Definition, Decision Making, Measurement and Motivation. Each section will highlight the themes related to the section. We then discuss the foundational ideology that emerged from our analysis.

Definition

The first step in understanding the construction of CSR is to examine how the selected articles, handbooks and summarizing research define CSR. This first segment allowed us to gain an understanding of the variety and diversity in the defining of corporate social responsibility. Seen to have emerged as an American concept, CSR has evolved in many different ways (Marens, 2013). For example, one of the earlier manifestations of the idea was titled Business and Society which never did develop into its own discipline although some did consider themselves to be Business and Society scholars (Marens, 2010).

Since the 1970s, CSR has been defined and discussed in the literature under a variety of names corporate social responsibility, corporate social responsiveness, social issues, corporate social performance, stakeholder management, corporate citizenship, business ethics, sustainable development, corporate sustainability, social responsible business, CSR process orientation, CSR outcome orientation, stakeholder theory, social accountability

research (not used in the corporate world) with each term claiming to address the idea in a different manner to set the work apart. It falls under the umbrella of ethics but within the definition itself, there is conflict over whether CSR represents what is legally required versus what is ethically acceptable and socially responsible. The discourse illustrated this conflict which we will outline in the following section.

Typology of CSR

Donaldson and Preston's (1995) article on the descriptive, normative and instrumental approaches to stakeholder theory provide a good depiction of the typology of CSR that we found throughout the content we examined. Some of the literature discussed CSR in terms of value-free facts, or what companies are currently doing, which is analogous to Donaldson and Preston's descriptive approach. A descriptive approach would examine CSR in the context of existing practices and the way external stakeholders actually see an organization by contrast, the value-loaded or normative approach to CSR examines what the organization should be doing. Finally, the instrumental approach predicts potential outcomes and results of CSR. For example, instrumental discussions may focus on the expected positive and negative impacts of CSR on the achievement of organizational performance metrics.

Consistent with the proposed typology, CSR is discussed in terms of principles, problems and actions. In other words, corporate responsibilities (principles) identify social issues (problems) and solutions, and respond to them accordingly (action). This structure presents a business ethics dilemma because of the different views communities, countries, industries, and the organizations themselves have on what corporations' responsibilities are and to what extent corporations should be held accountable. The widespread opinion is that most organizations' corporate ethics are actually driven by the law even though they may be perceived as driven by the greater good. However, organizations have rarely been held accountable to this because of consumer apathy. As we explain further in the decision making discussion, the literature indicates that individuals have tended to hold business to a lower expectation of ethical behavior because it is accepted that, above all else, business conduct should optimize profits. Further, the dogma of business holds that it is better to show loyalty, duty and goodwill as judged by the company for which one works, rather than to follow one's own self-interested behavior. So although Alexander and Matthews' Ten Commandments paint a rather altruistic image on the concept of CSR (Table 1), the motivation and action do not appear to fall in line.

Table 1. The Ten Commandments of Corporate Social Responsibility

The Ten Commandments of Corporate Social Responsibility	
1.	Thou shall take corrective action before it is required
2.	Thou shall work with affected constituents to resolve mutual problems
3.	Thou shall work to establish industry wide standards and self-regulation
4.	Thou shall publicly admit your mistakes
5.	Thou shall get involved in appropriate social programs
6.	Thou shall help correct environmental problems
7.	Thou shall monitor the changing social environment
8.	Thou shall establish and enforce a corporate code of conduct
9.	Thou shall take needed public stands on social issues
10.	Thou shall strive to make profits on an ongoing basis

Alexander & Matthews' (2001) model for CSR best practices.

CSR Initiatives

CSR covers numerous interests such as the environment (i.e. recycling, pollution, climate, waste management, environmental stewardship, etc.), charitable giving, advancement of women and minorities, animal testing, community outreach, family benefits, and workplace issues (information disclosure, quality assurance, product label integrity, product safety, etc., and minority representation/affirmative action. CSR interests have also focused on health and societal impacts of things like tobacco, alcohol, and gambling. Movements such as socially responsible investing, exposing questionable business practices and developing social programs like building trades for prisoners and tutoring minority children have expanded the domain of CSR literature.

In the 1970s, the term was broadened even further by the effort to position CSR as a method to improve business outcomes. Table 1 (Alexander & Matthews, 2001) typifies what seems to be the conventional model for CSR best practices.

According to the texts, CSR is becoming more of a mainstream concept. In 1984, Edward Freeman introduced the stakeholder approach and much of the literature since then has upheld that stakeholders have a great deal of influence on the actions organizations take, from a CSR standpoint. Alexander and Matthews (2001) point out that 23 years prior, few companies would have known what CSR was but by 2001, because consumers' and investors' behavior had begun expecting demonstrations of corporate responsibility, major companies were including CSR in their strategic plans and some even dedicated departments to CSR.

Decision Making

Within the articles we analyzed, extensive discussion of executives' abilities to influence behaviors within an organization makes it clear that is the main focus of "decision-making" in CSR literature. As part of this focus, societal influence has a recurrent prominence in the discourses we have examined. Within the framework of where and why decision making occurs in the organization, we have organized the various layers into three categories: the businessman approach, the norming effect, and the individual effort.

The Businessman Approach

One dominant idea that emerges from the literature we studied is that responsibility for CSR decisions is centralized and held by executives at the top of the organization. As Bauer and Fenn noted in 1973,

Businessmen, like everyone else, are caught up in the changing mores and priorities of the society and are concerned today about matters which only a few years ago did not worry them. This level of concern should not be underestimated. Pollution, the disadvantaged and minorities, clarity and directness in advertising issues like these have moved rapidly onto (and higher and higher on) the agendas of corporate executives.

The highest priority for for-profit executives is to achieve the performance expectations set forth by owners or shareholders, and such expectations are typically the principal driving force in the decision making process. There is thus a prevailing assertion that CSR decisions should benefit the organization, in a way that enhances corporate reputation and satisfies shareholders, in order for executives to make them a priority.

Two of the most commonly discussed themes that we came across, which support the businessman approach, are the triple bottom line and the stakeholder perspective. The triple bottom line model attempts to

associate CSR with organizational prosperity. Defined as social, environmental, and economic profitability, the triple bottom line has essentially been established as a business rationale for CSR implementation. The stakeholder perspective suggests that executives should consider stakeholders' interests when making decisions, as the stakeholders directly or indirectly influence the organization. Stakeholders vary depending on the organization and industry, but almost always include shareholders, employees, suppliers and customers.

According to our samples from the literature, shareholders tend to have more direct influence than any other stakeholder on the organization's decision making process. Local communities, society as a whole, the environment, the government, and special interest groups can also be stakeholders and may have an indirect influence on organizations' decision making processes by lobbying politicians or by voting for legislators whose policies will affect organizational practices. Direct individual influence from within the organization is ordinarily limited, therefore employees' influence is also best exercised indirectly, such as through association with a social cause.

Much of the content we analyzed also highlights the concept that decisions based on the traditional single bottom line are only short-term focused, whereas practices such as the triple bottom line and comprehensive stakeholder models foster long-term organizational sustainability. Moreover, larger organizations often have a greater ability to institute CSR norms. Due to their deep pockets and economies of scale, they are able to influence vendors, competitors and even customers, for example, by establishing standards and pressuring others to follow suit.

The Norming Effect

In the readings, CSR norms are largely discussed as outcomes of societal pressure and new laws brought about in response to some well-known crises. For example, many of the articles cited the Exxon Valdez crisis that drove demand for new standards of corporate environmental practices. The Valdez disaster provided ammunition for the Coalition for Environmentally Responsible Economies (CERES) to compel many organizations to follow a list of environmental guidelines, and then named the Valdez Principles (Bavaria, 1992; Sanyal, R. N., & Neves, J. S., 1991).

Establishment of norms requires the commitment of top executives; hence, there is the overlap between the businessman approach and the norming effect. In addition to groups like CERES, individuals outside of the organization shoulder a great deal of the effort for influencing executive decisions that are meaningfully aligned with CSR initiatives. For example, consumers who take responsibility for their own impact on the environment may institute personal norms in their buying behavior and in the legislation they support, consequently applying economic and political pressure on organizations.

The Individual Effort

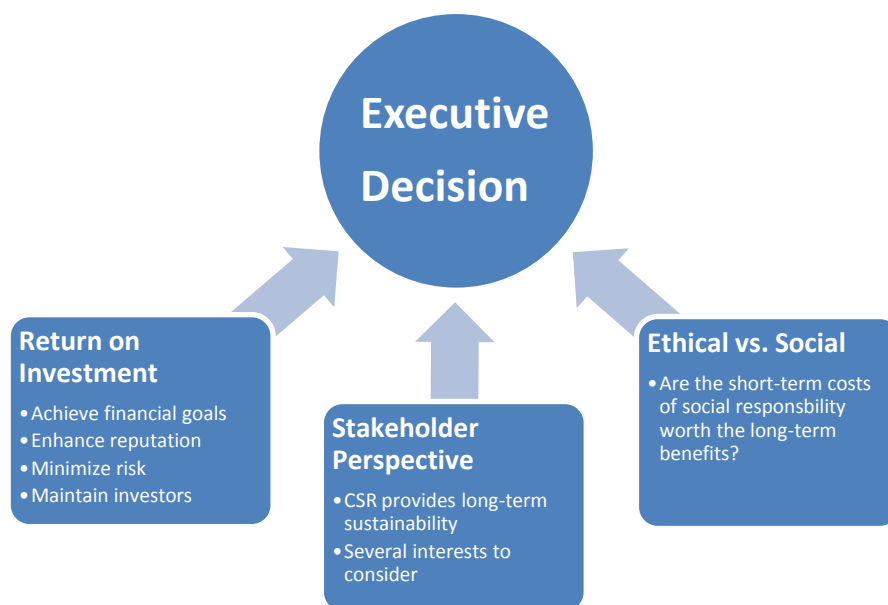
Individuals within the organization can also have an influence on decision making but to a lesser extent than their external counterparts. Organizations that have implemented CSR strategies tout their commitment to seeking feedback from employees and encourage employees to offer suggestions for improvement however, they tend to set boundaries to which such feedback and suggestions are expected to conform. Instead of allowing the individual employees to define the scope of the organization's CSR strategy, the organization typically props up the employees whose ideas fall within the strategy that has already been initiated by executives. The company rewards those that are in line with their perspectives so "there are significant difficulties in distinguishing whether business behavior is truly moral conduct or instrumental adoption of an appearance of moral conduct as useful reputation strategy" (Windsor, 2001). Additionally, a philosophy

underlying the individual effort is that there are two layers to an individual the own individual versus the corporate individual. The corporate individual tends to accept behaviors, which the own individual does not support, in the spirit of “doing business”. This enables the organization to maintain the boundaries within which employees are expected to operate.

The CSR Debate

We also found significant debate (Figure 1) within the literature about whether CSR decisions are ones of ethical or social responsibility. Many executives are confronted with a decision-making conflict between merely satisfying legal requirements or conventional standards and potentially going beyond that to do what is considered morally right. As explained by the businessman approach, this conflict is mainly influenced by the measurement of financial performance. Costs can discourage executives from making CSR-centered decisions as they strive for a corporate reputation of achieving financial return on investment. However according to the stakeholder perspective, CSR can enhance corporate reputation and long-term viability and will therefore attract investors. In spite of this, since executive performance is often measured in the short-term, there is an urgency to minimize cost and risk, thus the decision making conflict is intensified.

Figure 1. The CSR Debate



Key conflicting factors affecting the executive decision making process.

Measurement

Significant strides in the acceptance of CSR appear to be linked to the ability of activists to have measurements on which to build their case. The lack of consensus in this field, however, makes it so that researchers have been using their own measures rather than building upon others’ and therefore no accepted systematic metrics have been established. Part of the reason there has been little success in corroborating universal CSR measures is that this research area has largely been about exploration and very few applications of the research have been developed that would actually require measurement.

Another reason it has been so difficult to develop consistent, valid measures is the research constraint that

standards for social behavior are subjective by nature and thus difficult standards for which to establish objective criteria. CSR is a field of study “whose concepts are value laden and susceptible to particular ideological and emotional interpretations” (Aupperle, Carroll & Hatfield, 1985, p.446). We found that this article best summarizes CSR content found throughout the literature, as it focuses on measuring the correlation between economical, ethical, legal, and discretionary efforts and impacts made by organizations. However, because of the varying measures used, results have been conflicting.

Consider the conflicting views about the effects of CSR on an organization’s financial performance and investment potential. According to finance theory and its traditional performance measures, an organization that is socially responsible may be one that is inefficient because CSR creates expenses without generating revenue. Further, some argue that CSR not only has poor financial implications, but also limits organizations’ strategic options as it restricts them to doing business exclusively with socially responsible vendors and companies.

On the other hand, evidence produced by CSR studies, focused on risk and return, proposes an alternate philosophy which highlights the value of CSR and points to its ability to yield long-term benefits that may outweigh short-term expenses. This philosophy is in line with stakeholder theory as it suggests that measurements of success should consider the organization’s entire audience, not only its shareholders. Because organizations typically have short-term goals that are driven by a need to achieve annual or quarterly results, it has been challenging for their executives to buy into the stakeholder theory and idea of CSR as a long-term measure of success. However, a growing number of far-sighted investors are looking for strong socially responsible stocks, which challenges the profit driven purpose of business. Thus, organizations that have embraced CSR are changing the economic model, which expands the need for standard CSR measures.

Several organizations have tried to implement the “social audit” but have had difficulty in completing them, mainly because the various stakeholders disagree on what should be measured. Additionally, the literature demonstrates that the measures many organizations take to address problems are based on what they deem themselves to be accountable for, not what their indirect stakeholders are interested in. Another example of effort to systematize CSR is the establishment of guidelines by interest groups, such as CERES’ Valdez Principles, discussed in greater detail in the decision making section. Further, some organizations use ranking lists, studies and research to set benchmarks which establish companies as CSR role models for others to follow.

Motivation

We identified a number of factors as motivation for organizations to either embrace or discount CSR as a necessary part of business. A 2007 article by Nikolay Dentchev expands on a key point found throughout the literature that CSR is unrealistic and idealistic, with little practical relevance to business matters. This is depicted as a major reason why some organizations have been slow to incorporate CSR into their strategic plans. Also, up until fairly recent times, customers have not seriously considered CSR as a factor in their purchasing decisions. Thus, as executives strive for their organizations to maximize financial profits, CSR has not been a priority for most of them.

On the other hand, organizations that adopt CSR as an integral part of their business do so under several motives. Social needs, pressure from stakeholders, risk aversion, and public perceptions all provide bases for commitment to social responsibility. Many organizations commit to CSR in order to remain competitive with industry giants who have set precedents. In addition, some industries are influenced to be more proactive in this field because of the results of some landmark cases.

Social Responsibility Driven by the Market

Many organizations have recognized a need to proactively implement CSR initiatives for the good of society and to avoid behaviors that are socially undesirable. They have realized that social and environmental issues can produce a demand for innovation. An example of this innovation that is frequently referred to in the literature is the fuel-efficient car, which was an opportunity for auto manufacturers to develop and sell new products while satisfying an environmental need and benefitting consumers' wallets.

Stakeholder Actions

The actions of stakeholders have also been shown to motivate organizations to put CSR into practice. Investors, along with other interested parties such as banks and governments, have begun to use social factors as criteria for investments. Shareholders, for example, may associate a strong CSR program with reduced risk and therefore be willing to invest more in the organization. As mentioned earlier, another stakeholder, the consumer has recently begun to use CSR as criteria for his or her buying decisions as well, which can influence the behavior of both the organizations' leadership and its investors. In addition, inner-circle directors on the boards of some organizations have been generous donors to well-known programs in the arts and education and also to charities. While these actions seem to be carried out more to the end of establishing directors' personal reputations, they are also seen as having the ability to institute norms for charitable giving among the echelon of board directors and the organizations with which they are associated.

Risk Implications and Public Perception

Most organizations take significant steps to ensure they avoid any legal "wrongdoing", but there is no sense of urgency to "do well" because of the perceived lack of applicability to business results. Other organizations, however, have identified a positive relationship between increased commitment to CSR and reduced risk of potential fines, lawsuits and loss of capital. While these organizations may invest just as much as the others in ensuring compliance, they also go beyond the legal requirements to incorporate CSR into their business strategies. According to the readings, this not only prevents many potential costs associated with risk, but also has the side effect of an enhanced public perception of the organization. This builds trust and goodwill with customers as well as employees, which can reduce risk by lessening the likelihood that these individuals would support opposing interest groups or file suits that attract negative attention to the organization. Further, positive public perception can lead to increased sales and consumer loyalty.

Business Culture and Competition

The culture of business can have positive and negative influence on organizations' desires to adopt CSR strategies. Organizations are motivated to remain competitive and adhere to industry norms, which are created both reactively and proactively. Reactively, norms are most often set by legislation, regulations, and public policy and community traditions but are also influenced by the benchmarks that are established after an organization publicly faces legal trouble. Norms are set proactively by organizations, especially the industry giants, who show positive results of doing something different and inspire other organizations to go along.

Hegemonic Economic Perspective

The overriding theme throughout the material analyzed has been the support for the business case. The

decision making, measurement and motivation seem to be embedded in an ideology flowing from economics. This influence has been associated with attending to the limited number of input variables and to essentially only one outcome variable. The economic perspective has introduced a set of beliefs and attitudes that shaped understanding of CSR and misconceptions about it. CSR has been based on a hegemonic economic view.

Economics from a traditional set of moral activities and “to establish it as a set of activities that could be judged purely in instrumental terms” (p. 47). This shift associated economics with the rise of modern liberalism and its fundamental tenet to regard human beings as individuals as independent self-determining beings detached from family, clan, class or nation (Bell, 1980).

This second intellectual shift assumed that economics was a science consistent with the principles of classical mechanics. According to Bell and Kristol (1981), the belief was that to be a science, economics needed to limit its scope to phenomena that have a price measurement for economics to move from the moral or political forum to one that was more instrumental and scientific. Both of these developments are imprinted in the modes of study of CSR that seek to evaluate CSR in terms of economic success of the firm, an approach which ignores any moral obligation in favor of methods resembling those of the mechanistic quantitative science.

The rejection of moral obligation is rather uniform in that most of the investigators cite and seem to take as given Milton Friedman’s (1970) position that businesses have no moral responsibility to stakeholders other than their shareholders. Within CSR literature, some of the most widely cited studies include Margolis & Walsh (2003), Orlitzky Schmidt & Rynes (2003) and a number of papers in AMR’s (2007) special issue on CSR; these papers are highly consistent in limiting their outcomes variables to profitability, not challenging foundational assumptions such as Friedman’s moral position. Although a few researchers, such as McWilliams and Siesed (2000), pointed to inconsistent findings and reflect on the economic models as raising doubts about the overall pattern, collectively the current literature advances the view that a business case, assessed in terms of profitability, is the dominant perspective for CSR.

Conclusion

This discourse analysis identified four main themes that emerged from the CSR literature: definition, decision making, motivation, measurement. Each of the main themes speaks to a piece of the literature that has helped construct and maintain mainstream views of CSR and the role CSR has in business. Throughout the main themes, however, we see a dominant overarching theme of the value of CSR to the organization, what we called the business case for CSR. This enduring focus on the financial benefits of engaging in CSR has created a hegemonic perspective on how we explore the concept. This paper adds to the literature by highlighting the dominance of this hegemonic perspective. In bringing this to the foreground, we hope researchers will consider the influence of this perspective on the questions they ask and how they explore CSR. It is our hope by doing so; we can encourage a discourse about the value of CSR not just to the organization but the value to all of society.

Appendix A – Content Analysis Articles by Year

1960

Pollard, J. A. (1960). Emerging Pattern in Corporate Giving. *Harvard Business Review*, 38(3): 103-112.

1970

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1980

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