
Corporate Social Responsibility and the European Union Countries

Dana Bernardová*

Summary: The paper deals with the corporate social responsibility which is a current value and ethical concept in business and public life. The subject of the paper is the very concept of corporate social responsibility (CSR) and its professional approach in science. The aim of the research is to determine to what extent CSR is dealt with within the European Union countries in comparison with other world countries. Science is represented by professional scientific publications devoted to CSR. The basic method is a systematic review based on the quantitative evaluation of selected features of 75 papers published on CSR worldwide. The research concludes that the scientific approach to CSR is described and developed especially in the USA. The transfer of CSR by the European Union into its member states as tracked in documents of the existing initiatives of particularly the OECD and European Commission raises a number of questions.

Keywords: corporate social responsibility, systematic review, scientific paper, European Union countries

1. Introduction – What is the CSR?

In business and in public life, the requirement to link business activities with the perception of the surrounding environment and needs of society appears more and more often. What is the reason? The contemporary civilization faces global problems of this planet. The differences in living standards and the life conditions in general are different for different groups of the population. The process of globalization brings new problems which require the society to learn to deal with them. At the same time, the society is going through a period of civilization crisis, particularly the crisis of its values. A highly competitive environment in countries with developed economy tempts to practice principles favouring self-profit rather than the profit for the whole society. Therefore, a definitely legitimate request – to act socially responsibly – is directed towards

* PhDr. Dana Bernardová, Ph.D., Moravian University College Olomouc, Department of Social Sciences and Law, Czech Republic. Contact: dana.bernardova@mvso.cz

all organizations in this environment. The so-called corporate social responsibility is developing.

The corporate social responsibility is the subject which will be examined in this paper. It has an internationally used abbreviation CSR (hereinafter referred to as CSR in the paper).

CSR is interpreted to organizations as a transition in the perception of their own social role from the level *'profit only'* to the level of three Ps – *'profit, people, planet'*. The three Ps represent the request to focus the organization apart from its main economic activity (*'profit only'*) also on social development (*'people'*) and the protection of environment (*'planet'*). The so called *'Triple-bottom-line Business'* is similar to the interpretation of the three P's. This is the designation of a triple base of entrepreneurship with a focus on three areas – contribution to economic prosperity, environmental quality and social capital. CSR is closely linked with the issues of business economy, strategy, and management of organizations, ecology, human resources management, legal issues, supplier-purchaser relations, public interests, and the connection with ethics is vital (i.e. on the recognition of the ethical dimension in business).

In information resources, CSR is defined differently by various subjects. The initial idea is that the organization is an integral part of the society in which it creates its own initial profit and realizes its activities. However, its action should be in accordance with the responsibility towards the society which enables it to make profit or operate. The organization is not an isolated unit but a part of a wider system of relations in the society. As a result, its prosperity depends on the health of the surrounding society and the way it perceives surrounding societies. According to A. Carroll, CSR is classically defined as *'the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time'*¹. The European Union defines CSR for its participating countries very similarly: *'... describe it as an concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis....'*². A characteristic feature of CSR is the acceptance of commitments that go beyond the legal framework. The responsible organizations voluntarily decide to do even what is not directly legally required. Key organizations dedicated to spreading the CSR in Europe

¹ CARROLL, A. B. a Three-Dimensional Conceptual Model of Corporate Social Performance. *Academy of Management Review*, 4: s. 497–505. 1979.

² COMMISSION OF THE EUROPEAN COMMUNITIES. Green Paper. Promoting a European Framework for Corporate Social Responsibility. Brussels, 18.7.2001. COM(2001) 366 final. p. 8.

– BusinessEurope³, CSR Europe⁴, International Business Leaders Forum and its platform Business Leaders Forum of the Czech Republic⁵ present the concept that companies that have voluntarily adopted CSR set high ethical standards, try to minimize the negative impacts on the environment, maintain good relationships with their employees and support the region in which they operate. Such firms are the carriers of positive trends and help change the business environment as a whole, they distinguish themselves from the competition, become a desired partner of like-minded companies and organizations and an attractive employer. From the perspective of business ethics, the discipline which is specifically dedicated to this subject, CSR *'...is based on the assumption that the success of any organization depends on ethical attitudes of employees to their employer and vice versa. On their expertise, quality of work and personal responsibility. The staff management, particularly the stimulation to the responsibility and adequate work incentives therefore gained an extraordinary importance'*⁶. Moreover, CSR is a change in thinking and acting of people towards higher levels of ethics in mutual relations.

It is common that CSR is also defined by using the theory of 'stakeholders'. From the stakeholders' perspective, CSR is presented as the aim to *'... verify and show interests in opinions and attitudes of stakeholders not only inside the company, but also external ones'*⁷. Organizations act as an entity responsible for its actions and consequences of them in relation to the stakeholders. Stakeholders are affected by activities of the organization and they also affect this activity themselves. These are groups with different interests against the activities of the organization. In essence, it concerns groups of entities, without support of which the organization could no longer exist. According to this theory, the organization must first correctly identify its stakeholders, find a way to satisfy and harmonize their expectations. From the theory perspective, managers do not have responsibility only towards the shareholders of the company, but also

³ The leading advocate for growth and competitiveness at European level, standing up for companies across the continent and campaigning on the issues. For more see <https://www.business-europe.eu/history-organisation>.

⁴ The leading European business network for Corporate Social Responsibility. Since 1995. See more at <http://www.csreurope.org/>.

⁵ A non-profit non-governmental organization bringing together international and national companies that promote the fulfillment of CSR. The parent organization is the international organization The Prince of Wales International Business Leaders Forum (IBLF). It has been active for 23 years. For more see <http://www.iblfglobal.org/>.

⁶ DYTRT, Z. *Dobré jméno firmy*. Praha: Alfa-Publishing, 2006. p 102. ISBN 80-86851-45-1.

⁷ TRNKOVÁ, J. *Společenská odpovědnost firem: kompletní průvodce tématem a závěry z průzkumů v ČR* [online]. Praha: Business Leaders Forum, 2004, p. 7-10. [cit. 2009-12-12]. Available from [www: <http://www.blf.cz/csr/cz/vyzkum.pdf>](http://www.blf.cz/csr/cz/vyzkum.pdf).

to the wider community, which means all customers, suppliers, employees, and the local community.

2. Historical evolution of the CSR in the world

The history of the CSR is well described⁸. The topic of CSR is a part of the period of industry development and associated problem of employee motivation to the highest work performance and issues of employing children and women. Especially the period of the industrial revolution gives this topic higher importance. An institutionalized form of CSR came from the US in 1950s. Consistently, H. R. Bowen is considered the first author and ‘father’ of CSR, he introduced the CSR topic as a more comprehensive request or challenge to entrepreneurs of that time. In 1953, he introduced the first definition of CSR in his publication *‘Social Responsibilities of the Businessman’*: *‘It (SR) refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.’*⁹ Oliver Sheldon, who responded to the general public demand for social commitment and corporate responsibility by his book *‘The Philosophy of Management’* as early as in 1923, is also considered one of the first theorists advocating corporate social responsibility¹⁰.

The idea and concept of CSR was gradually spreading from the USA to other countries, the second world centre (and at the same time the first European centre) is the United Kingdom (hereinafter as the ‘UK’).

The development of the conceptualized form of CSR remains in the USA. As early as in the period till 1950, it were companies which were involved in the life of the society through their philanthropic and benefactory activities. However, in a subsequent period, Bowen initiates the gradual formalization, precision and definition of these activities as CSR which gradually widens from the staff issues to the issues of discrimination, urban development, or pollution. From 1960 to 1970, the CSR issue was getting to the level of solutions of the company top management in the form of the strategic planning of CSR, organizing and evaluating CSR activities. At the same time, the intense specification of what

⁸ This chapter is processed mainly on the basis of the publication by CRANE, A. et al. *The Oxford Handbook of Corporate Social Responsibility*. Oxford University Press, 2008. 590 p. ISBN 978-0-19-957394-3.

⁹ CRANE, A. et al. *The Oxford Handbook of Corporate Social Responsibility*. Oxford University Press, 2008. s. 25. ISBN 978-0-19-957394-3. Taken from BOWEN, H. R. *Social Responsibilities of the Businessman*. New York: Harper & Row, 1953. p. 6.

¹⁰ *ibid.*

is and what is not the CSR topic also took place. The activity of the Committee for Economic Development (CED) is considered a significant step in making the CSR concept clear, since the Committee members directly linked the state of the society with activities of companies and their business in the book *Social Responsibilities of Business Corporations* in 1971, which encouraged the development of the CSR concept towards the environment, occupational safety, respect to customers and public administration. Personalities of the CSR theory significantly enter expert discussions, e.g. Archie B. Carroll who defined the four basic pillars of CSR in accordance with the expectations of the society – ‘*economic, legal, ethical and discretionary*’. In the following decade, the concept of stakeholders¹¹ formulated by R. Edward Freeman was accepted as an important support in perceiving CSR and also a new science branch called *business ethics* began to develop. More debates on a theoretical level took place. In addition to the term CSR, different names such as Corporate Social Responsiveness or Corporate Social Performance started to be used for the same content. Since 1990’s, topics of sustainability, corporate citizenship, the relationship between corporate social performance and financial performance have joined the CSR topics. Other personalities have been entering the internal debate on the theory of CSR – William C. Frederick, Michael E. Porter, and Peter Drucker. Critical discussions are common, the most important of which is Milton Friedman’s paper ‘*The Social Responsibility of Business is to Increase Its Profits*’ published in The New York Times Magazine, where the author states his belief that CSR is only another way of increasing the profits of companies.

The developed activities of the CSR reporting, in which companies present overviews of their activities, carry out mutual comparison, communicate with the *parties involved*, and are a component of the CSR concept. The most widely used systems of reports in the world are *AA 1000 Account Ability*, *GRI Global Reporting Initiative* and the principles formulated in the *OECD Guidelines for Multinational Enterprises*, *Triple-bottom-line Reports*, *Sustainable reports*. Based on the contents of the reports, the overviews and rankings of companies are created and pursuant to them there is the effort to measure the CSR level. In the financial field, the introduction of the so-called *SRI – Socially Responsible Investment* is a significant initiative for companies. Further, initiatives focused on processing the methodology of measuring CSR of companies are emerging. The most widely used include the systems *BSC Balanced Scorecard*, *IMS Integrated Management System*, *Responsible Business Standard (RBS)*, *Corporate Governance benchmark*. In the international quality certification, the standards

¹¹ FREEMAN, R. E. *Strategic Management: a Stakeholder Approach*. Marshfield: Pittman, 1984. ISBN 0-273-01913-9.

are SA 8000 Social responsibility, ISO 14001 Environmental management system, and ISO 26 000 Corporate social responsibility, the only comprehensive standard on CSR.

CSR is currently so widespread, conceptualized and institutionalized that it is becoming a global phenomenon. It is not easy to characterize the present prevalence of the CSR topic and the manner of its implementation in different countries. The research part of this paper contributes to understanding the reality of the CSR topic development.

3. CSR in Europe and EU countries

The European approach to the CSR concept came later, in 1990s. It builds on the traditional culture of solidarity and depends rather on the requirements formulated in the form of business ethics. Nevertheless, the CSR concept in Europe is currently organized the same way as the CSR concept in the USA. The differences in approaches to the CSR concept in the USA and Europe can be observed especially in the completion of the theoretical basis in the USA and the trends to build on cultural foundations in Europe¹². More noticeable differences are traceable also at the level of CSR implementation into practice, as evident from the results of the research conducted in various countries of the world¹³.

¹² Cf. Putnová, A.; Seknička, P. *Etické řízení ve firmě: nástroje a metody: etický a sociální audit*. Praha: Grada Publishing, 2007. p. 135. ISBN 978-80-247-1621-3.

¹³ as an example there are scientific papers by a research sample of the subsequent research section. According to the paper by SOTORRÍO L. L.; SÁNCHEZ, F. J. L. Corporate social responsibility of the most highly reputed European and north American firms. *Journal of business ethics*. October 2008, vol 82, no. 2, p. 379–390. ISSN 1573-0697 European companies show higher levels of social conduct, especially in the field of forthcoming behaviour towards employees. The risk of losing the company reputation on the basis of misconduct in the field of CSR or zero involvement in CSR activities is higher in Europe. The USA companies are more bound in relation to the customers by presenting financial investments in CSR, the European companies are in their reputation to customers more bound by the level of investments in ecology. European companies give the certainty to employees by presenting higher financial resources. Overall, European companies must make a greater effort than companies in the USA to have earned the trust of their customers as the CSR company. According to the paper by MAIGNAN, I.; RALSTON, D. A. Corporate social responsibility in Europe and the U.S.: insights from businesses' self-presentations. *Journal of international business studies*. 2002, vol 33, no. 3, p. 497–514. ISSN 0047-2506 the differences in the manner of the presentation of companies in the USA, UK, France and Denmark are monitored in the field of CSR on the web pages, the content of which affects the business success of companies differently. The UK companies show significantly more business data on their CSR websites than the USA companies, French and Danish show minimum of such information. The USA and UK companies develop significantly wider discussion with their *stakeholders* than the French and Danish companies. According to the paper by MATTEN, D.;

Currently, the idea of CSR in Europe has been promoted by the UN, OECD and European Union¹⁴, especially the European Commission.

Since 1980, along with the globalization of world economy, the multicultural companies have faced a number of ethical dilemmas. These became the subjects to deal with in the emerging business ethics. This view prefers understanding the different cultural frameworks and differences in moral behaviour of different cultures in business, helps solve different ethical standards and perception of the issue of gender, religion, law, and ethics, the geographic location, type of social consensus, political order, and checking method. The mutual relationship of CSR and business ethics can be described as follows: *'Business ethics requires that an individual or an organization behaves exactly according to the rules of ethics since the social responsibility is a manifestation of how the activities of business entities can affect the interests of other groups in their surroundings. Based on the above-mentioned, the social responsibility has the form of a social contract which the entity commits to respect towards its surroundings. On the other hand, business ethics represents a wider field than the social responsibility which is its inevitable part.'*¹⁵ From the perspective of business ethics, the CSR is closer to European perception. In connection with the processes taking place in terms of the post-war development of Europe and its crisis of values of both men and society, the introduction of ethical rules in business is one of the securities that the society is in need of and looking for, and perhaps even close to finding.

Supranational and international organisations play a key role in the transfer of CSR to Europe. In 1995, after the chairman of the European Commission, Jacques Delors, expressed his incentive, CSR Europe – the leading European business network for CSR was established, the main initiative of which is aimed at promoting and spreading CSR both in theory and practice, especially in the EU partner countries.

MOON, J. 'Implicit' and 'explicit' CSR: a conceptual framework for a comparative understanding of corporate social responsibility. *Academy of management review*. April 2008, vol. 33, no. 2, p. 404–424. ISSN 0363-7425 Compared to Europe, the USA companies use web pages more often to present themselves and provide a variety of details. European companies are more austere in their presentation, include mainly facts and reality. Companies in the USA present also small scale activities which respond to the immediate feedback of stakeholders, European firms usually present only such actions based on the CSR concept that are of large scale and impact.

¹⁴ For more see JÍLKOVÁ, E. Ekonomická a měnová integrace České republiky v rámci Evropské Unie. In: DUŠEK, J. eds. Ekonomická integrace ČR a SR v podmínkách globalizující se Evropy. České Budějovice: Vysoká škola evropských a regionálních studií, 2016, p. 10–19. ISBN 978-80-7556-006-3.

¹⁵ SOKÁČOVÁ, V. Je spoločensky zodpovedné podnikanie výhodné? In I. OLECKÁ, M. ZIELINA (ed.). *Kdo je aktérom spoločenskej zodpovednosti firem*. Olomouc: Moravská vysoká škola Olomouc, 2009, p. 36–45. Sborník z odborné česko-slovenské konferencie konané dne 28. května 2009 v Olomouci. ISBN 978-80-87240-07-6. p. 32.

Through documents and activities of the European Commission, the EU promotes the UN initiative '*Global Compact*' which has promoted entrepreneurship with the protection of human rights, recognition of the liberties, protection of the environment and labour standards since 2000, the OECD and its key CSR rules formulated in '*Guidelines for Multinational Enterprises*'. The aim of their activities is to promote the CSR idea, educate and lead consultancy for companies concerning implementing CSR, coordinate the activities of individual countries and create mutual networks, and formulate and enforce the CSR principles. CSR is spread by the institutionalized support, professional organizations focused on counselling in daily corporate practices, implementing managerial standards, consulting and auditing services. In Europe, CSR is quickly emerging at the level of discussions of senior managers, politicians, business companies, customers, and experts. In March 2000, at the European Summit in Lisbon, a call was made to centrally locate CSR in the business strategies of companies. In 2001, the European Commission approved and published the 'Green paper. *Promoting a European Framework for Corporate Social Responsibility*'. This document contains the definition of the CSR concept for Europe. It is a set of recommendations which the EU should use to encourage CSR in its member states, both inside and at the international level, recommendations on how to make use of already collected knowledge and experience from the world in its member states. The document calls for cooperation with the UN in the field of global impact and with the OECD in its key themes – freedom of assembly, abolition of forced labour, non-discrimination, abolition of child labour. The Green Paper asks all types of organizations to use CSR, it calls for the development of the CSR model based on European values, its recommendations are of a voluntary character. It directly calls for achieving the sustainable development.

In 2011, the European Commission published '*A Renewed EU Strategy 2011–14 for Corporate Social Responsibility*'.¹⁶ The intent of this document is to encourage the member states of the EU to create their own CSR strategies. This document sees companies as CSR carriers and once again it stresses the voluntariness, however, it creates the pressure in the form of a proposal to supplement regulatory measures. It proposes a mandatory compliance with the certifications as *ISO 26 000* (the only standard covering the entire CSR), the *Global Compact* standard and OECD guidelines.

The strategy raises the discussion in attempts to a more directive attitude in the CSR implementation than full voluntariness, even though it aims at assisting

¹⁶ EUROPEAN COMMISSION. a Renewed EU strategy 2011–14 for Corporate Social Responsibility. Communication from the Commission to the European Parliament, the Council, the European Economic and social committee and the committee of the regions. Brussels, 25.10.2011. COM (2011) 681 final.

in the process of permanent sustainability in the context of globalization (but a similar idea is also expressed in the *'Guidelines for Multinational Enterprises'* where it is also stated that some companies should have selected measures enacted by law). The discussion points out that CSR in Europe has its own form and that the EU should let companies in the EU to seek their own path. At the same time, the strategy called upon EU countries to create national CSR strategies, which happened in the Czech Republic in 2015.¹⁷

The government policy towards CSR in EU countries is based on the transfer of information and stimuli from the EU and the creation of incentives for the CSR development. The government policies of individual countries towards CSR are very diverse. For European countries, the voluntary basis is primarily maintained for the time being and a state policy is active in spreading and support of this trend. Among European countries, the United Kingdom, for example, has a comprehensive government policy up to the level of the Ministry for CSR¹⁸. In France, the National Council for sustainable development was established. a more compact concept of the government policy can be found in Italy, the Netherlands, and Hungary¹⁹. In the Czech Republic, the Ministry of industry and trade specifically dealt with CSR, the Czech society for quality has it in its agenda as well.

The increase in the interest of experts in the CSR topic is observed in the research section of the paper.

4. Research Methodology

The analysis of CSR evolution in the scientific approach²⁰ is the research subject. The focal point of the research interest is the scientific interest in CSR in EU countries in comparison with other world countries. From the scientific point of view, CSR is in terms of this research identified as a scientific concept. The main objective of the research is to find out where and how is CSR adopted as

¹⁷ The Ministry of industry and trade of the Czech Republic. National Action Plan for Corporate Social Responsibility in the Czech Republic. Praha, MPO, 2015.

¹⁸ In the UK, the CSR history is longer than in other European states, it is rather very close to the concept in the USA. CSR was spread mainly in 1970s and in 1980s it was already well-established.

¹⁹ Cf. *Napříč společenskou odpovědností firem*. Kladno: AISIS, 2005. p. 163. ISBN 80-239-6111-X, p. 15–18.

²⁰ The full version of the completed research carried out by the author is published in POKORNÁ, D. *Koncept společenské odpovědnosti: obsah, podstata, rozsah*. Olomouc: Univerzita Palackého v Olomouci, 2012. 327 s. ISBN 978-80-244-3348-6. The entire research contains both quantitative and qualitative sections. This paper draws from the quantitative part of the research. The qualitative part, focused on the content of the CSR concept, is not published here.

a current topic for examining from the scientific point of view. The objective is based on the knowledge described in the introductory section of this paper. The CSR concept originated as a theoretical construct, its development and spread can be monitored in the scientific way.

The research objective designates the main research questions for this paper: What scientific publications concerning the CSR concept can we find? What is the focus of scientific publications in relation to CSR? How does the interest in CSR develop in scientific publications over time? What representation do EU countries have in the interest in CSR in comparison with other world countries? Do the highly recognized authors on the CSR topic come from the EU countries?

The statements and opinions formulated by experts dealing with CSR as a concept or topic can be considered the scientific approach to CSR. Reviewed written scientific texts of the authors are the most accessible form; they are presented in various kinds of scientific publications, i.e. texts the expertise of which can be judged according to characteristics such as originality, text design, credibility of the results presented in the text and elimination of systematic errors when processing the text contents²¹.

The most precise designation for the selected way of processing information on the CSR concept is the compilation of a systematic review. In the most general sense, the systematic review is a scientific communication in the form of a summary of the latest developments of the theory or empirical research in the field. More specifically, according to Greenhalgh²², it is an overview of primary studies selected according to strict criteria, created for a clearly defined purpose. The data from selected studies are ordered in a table, then analyzed (most often statistically) and reinterpreted. a new interpretation of the data can lead to answering the original question by using other methods, or to answer a new question. Quantitative evaluation of data is done by the method of content analysis. Professional and scientific papers (hereinafter ‘scientific papers’) devoted to the CSR concept are the basic set for the research discovering the current scientific theoretical background of the CSR concept. Scientific papers published all around the world since 1953 belong to the basic set of the research.

A set of scientific papers of a sample set is searched for and retrieved according to the following criteria:

- Publication in multifold databases of peer-reviewed scientific papers (ProQuest, Journal STORage Database, EBSCOhost, Web of Science).

²¹ Cf. GREENHALGH, T. *Jak pracovat s vědeckou publikací – Základy medicíny založené na důkazu*. Praha: Grada Publishing, 2003. 208 s. ISBN 80-247-0310-6. p. 69.

²² Cf. GREENHALGH, T. *Jak pracovat s vědeckou publikací – Základy medicíny založené na důkazu*. Praha: Grada Publishing, 2003. 208 p. ISBN 80-247-0310-6. p. 123.

- The papers generated on the basis of selected key concepts: Social Corporate Responsibility, CSR (the term is mentioned in the title, list of keywords or abstract).
- Scientific papers (which meet the stated requirements of a scientific paper adequate to the paper type).

Based on the conducted search, a sample set for the research was obtained – an overview of all obtained scientific papers published worldwide containing 128 bibliographic records with abstracts, out of which 93 bibliographic records with available *full text*. The obtained sample set of scientific papers was recognized being of such volume that it is sufficient to be used as a sample set that represents the professional papers on CSR published worldwide. The research is carried out with a research sample of 75 scientific papers in the English language, all of which met all the requirements and were not repeated in the set.

To process the research procedure and, consequently, also the results, the comparison to the used procedure and the results of the systematic review by De Bakker, Groenevegen, and Den Hond²³ were used. The research set parameters of their systematic review are specified very similarly to the parameters of the presented research. The comparison of both studies confirms the suitability of the research set selection through online databases as well as all the selected methodology.

5. Role of EU countries in the development of the scientific approach to CSR

5.1. Evaluation of the category the source and place of publication

In the research set, the place of publication can be monitored from identifying information of scientific papers using two criteria. The first criterion is the source of the paper publication (scientific databases, periodicals). According to

²³ The paper was found during the initial study of the contents of papers of the research sample. DE BAKKER, F.G.A.; GROENENWERGEN, P.; DEN HOND, F.A. Bibliometric analysis of 30 Years of Research and Theory of Corporate Social Responsibility and Corporate Social Performance. *Business and Society*. September 2005, vol 44, no. 3, p. 283–317. ISSN 0007-6503. This is a systematic review of the literature on the CSR and CSP topics carried out at the University of Amsterdam. The Oxford University Corporate Social Responsibility also refers to this paper, cf. Crane, A. et al., *The Oxford Handbook of Corporate Social Responsibility*, p. 6–7. The authors conducted the research using nearly 500 papers.

the sources of publication of scientific papers, specific availability options of scientific papers on CSR can be defined²⁴.

In the analyzed sample, the main sources of published papers are EBCSO with 39 papers (30.47 %), ProQuest with 29 papers (22.66 %), and Web of Science with 27 papers (21.09 %). Even though this indicator only identifies where scientific papers of the research sample have been published, at the same time, it can be deduced where the scientific papers on CSR are available and in what quantities.

The second criterion, the particular place of publication of the scientific paper, was found out from the bibliographic citation of the scientific paper. The place of publication is the periodical in which the scientific paper was published or other place of publication, such as a monograph to a chapter or conference proceedings. The aim was to find out a list of all places of publication of scientific papers on CSR, and the frequency of the use of all individual places of publication.

The evaluation according to the criteria of the place of publication shows the following from a different perspective: where and how scientific papers on CSR are available, in what places it is effective to search for them, which periodicals are dedicated to CSR. At the same time, on the basis of the scientific focus of the publication source, the criterion can be used as an indicator of what the approach of scientific papers to CSR is. The Journal of Business Ethics with 28 published papers (37.33 % out of the total of the research sample) significantly surpasses other periodicals in the number of published papers. The number of three or four papers (4 % to 5.33 %) can be found in periodicals the Academy of Management Journal, The Academy of Management Review, Systems Research and Behavioral Science, Business and Society, Corporate Governance.

If the list of periodicals containing scientific papers related to CSR is pre-viewed in detail, it is evident that the scientific papers are published in economic journals and databases. The term ‘business’ refers exactly to the economically oriented periodicals and databases. a total of 37 scientific papers is published in journals that contain the term ‘business’ in the title (Journal of Business Ethics, Business and Society, Journal of International Business Studies, Review of Business Research, Business Ethics, European Review, The Journal of American Academy of Business, Resource and Energy Economics). Together with the term ‘business’, the title of periodicals contains another term as well, such as ‘ethics’,

²⁴ For the same reasons, the category of source was also the subject of the systematic review by De Bakker et al. a chapter in the publication *The Oxford Handbook of Corporate Social Responsibility* is also devoted to main sources of publication of papers on CSR. Cf. Crane, A., *The Oxford Handbook of Corporate Social Responsibility*, p. 7–10.

‘society’. This is not just the case of pure economically oriented periodicals. It is necessary to assume that scientific papers published in these journals can also have other vocational focus than purely economic. Scientific papers are also published in journals focused on management. As many as 17 periodicals contain the term ‘management’ or ‘marketing’ in the title.²⁵

For comparison and complementation of the criteria place of publishing, an overview of scientific periodicals publishing in the CSR field can be given (‘The Academic journals in the field of Corporate Social Responsibility’) referred to in the publication *The Oxford Handbook of Corporate Social Responsibility*. Since 1960 (Formation date), *Business and Society* (Sage) has been issued in the USA (Current editor based in), since 1972 it is *Business and Society Review* (Blackwell) in the USA, since 1982 *Journal of Business Ethics* (Springer) in Canada, since 1991 *Business Ethics Quarterly* (Society for Business Ethics) in the USA. Periodicals issued in the UK follow. Since 1991 it is *Business Ethics: a European Review* (Blackwell), since 2001 *Corporate Governance: the International Journal of Business in Society* (Emerald), *Journal of Corporate Citizenship* (Greenleaf), since 2002 *Corporate Social Responsibility and Environmental Management* (previously *Ecomanagement and Auditing*, Wiley) has been issued in China.²⁶

Historically, the USA is certainly the key country according to the place of publication of scientific papers on CSR. Since 1991, the UK has joined the USA as equal. The lead periodical for scientific papers on CSR is clearly the *Journal of Business Ethics* edited in Canada (1st place according to the research, 1st place according to the systematic review by De Bakker et al., 3rd place according to *The Oxford Handbook*). This periodical could get leadership in publishing papers on CSR by combining its suitable expertise with the time when it enters the professional world – the period since 1980s is a period of boom in publishing about CSR both in the USA and the UK and gradually also in Europe. The location in Canada means it is on the American continent. EU countries create their own environment for publishing scientific papers on CSR in 1990s particularly in the UK. This fact imitates the historical development of CSR in the practical approach.

²⁵ The systematic review by De Bakker et al. achieved very similar results. By their analysis, periodicals with the highest number of published papers are: *Journal of Business Ethics*, *Business and Society*, and *Business and Society Review*.

²⁶ Source: CRANE, A. et al. *The Oxford Handbook of Corporate Social Responsibility*. Oxford University Press, 2008. p. 8.

5.2. Evaluation of the category the type of the scientific paper

The evaluation of the research set according to the type of scientific papers points at ways of processing the CSR concept, therefore at the practical utility value of the processed papers. In the research sample the following types of the scientific papers were identified: the research report, case study, systematic review (see the methodology description of this paper) theoretical treatise, chapter in a publication.

The evaluation shows that the most common way to process the CSR concept is the form of the research report. The number of 42 research reports represents 56 % of scientific papers of the research sample, 18 theoretical studies represent 24 %, thus more than three quarters of the research sample represented by research reports and theoretical studies confirm that CSR is the focal point of the research interest. Experts are keener to explore internal and external context of the CSR concept in real-world conditions. Other type groups of scientific papers also provide interesting findings. Nine systematic reviews on the CSR concept (12 %) is indicative of the interest of experts to deal with its very essence, the term, its definition, its system and internal structure and its development. Five case studies (6.67 %) suggest that the CSR is being processed for the needs of study, teaching, transfer of proven practices ('best practice' and know-how). Educating managers, and also employees of companies in the field of CSR solutions in specific companies, providing business know-how to other companies or people interested in CSR via processing case studies, this all can be the activities associated with publishing of case studies. In the sample, there was one chapter in a monograph (1.33 %).

5.3. Evaluation of the category the state

The category indicates the place of origin of the scientific paper, from which the main centres of experts' interest in CSR can be inferred. In the category, the state cited in the scientific paper in the description of the author/s as a place of work of the author/s is evaluated (individually for each author). If the scientific paper has more co-authors, the country of origin of each co-author is counted in. This is also why the absolute number of authors differs from a total of 75 papers (12 scientific papers have co-authors from different states). Out of a total of 75 scientific papers, 33 papers are fully by authors from the EU, six papers are co-authored by authors from the EU and outside the EU. 36 papers are by authors outside the EU. The total number of all authors listed in the papers is 144, 70 authors of which are from EU countries and 74 authors are from non-EU countries.

Table 1 State as a place of work of the authors of scientific papers on CSR²⁷

State	Number of authors	Percentage (%)	Number of papers	Percentage (%)
USA	47	33.10	28	32.56
UK	21	14.79	17	19.77
Spain	11	7.75	5	5.81
Italy	6	4.23	2	2.33
The Netherlands	5	3.52	4	4.65
Australia	5	3.52	2	2.33
Norway	5	3.52	2	2.33
Switzerland	5	3.52	2	2.33
Canada	4	2.82	4	4.65
Sweden	4	2.82	2	2.33
Finland	4	2.82	1	1.16
Greece	3	2.11	1	1.16
France	3	2.11	1	1.16
Belgium	3	2.11	3	3.49
Israel	3	2.11	2	2.33
Denmark	3	2.11	3	3.49
Chile	2	1.41	1	1.16
Portugal	2	1.41	1	1.16
Slovenia	2	1.41	1	1.16
Turkey	1	0.70	1	1.16
Uganda	1	0.70	1	1.16
Lebanon	1	0.70	1	1.16
Lithuania	1	0.70	1	1.16
Total	142	100.00	86	100.00

Source: adjusted according to Pokorná, D. Koncept společenské odpovědnosti. p. 106

²⁷ The first column in the table shows a specific number: how many authors from a given country appear in the research sample. The second column in the table shows the approximate number in terms of the monitored descriptive category – the number of scientific papers from the particular country. It is not possible to search for a direct link between the first and second columns. Both columns show the representation of countries in publishing scientific papers on CSR from various perspectives.

From the given overview, it is evident that there are two places, or centres, the authors of scientific papers come from, and where the scientific papers are most often published. Significantly most common place of origin is the USA with 47 authors (33.10 %) and 28 papers (32.56 %). The second centre in order is the UK with 21 authors (14.89 %) and 17 papers (19.77 %). The stated results clearly copy the fact that the place of origin of the CSR concept is the USA and the UK in Europe (EU countries are color-coded). The European concept of CSR as a clearly conceived topic has developed in continental Europe since 1990's, it has a shorter history, which can be the reason why the EU has a smaller representation of experts – authors of scientific papers who deal with CSR. EU countries Spain (11 authors) and Italy (6 authors) have still a great representation of authors in the research sample. With a big difference in the number of representatives, these EU countries follow – the Netherlands, Sweden, Finland, Greece, France, Belgium, and Denmark with the representation of three to four authors. Other world countries, Australia, Norway, Canada and Israel, are more significantly represented by three to five authors. The representation of other countries is minor, rather accidental with one author only.

EU countries are represented by less than a half of both papers and authors in the total sample. Besides the UK as a supporting country, however, EU countries have greater representation in the number of countries of publishing authors than other countries. It suggests that CSR is relatively well dispersed in the EU countries. In the list of authors publishing outside EU countries, a certain randomness of authors from states in different continents (Israel, Lebanon, Chile, Uganda) is apparent, which can also be due to the occasional cooperation of publishing authors with authors from countries of origin of the CSR topic.

5.4. Evaluation of the category the year of publication

The year of publication of the paper is detected from the year referred to in the bibliographic citation of the scientific paper. The year of publication of the scientific paper shows the increase or decrease in interest of experts in CSR on the timeline. It is shown for all states of the research sample, and separately for authors from EU and non-EU countries as well.

Table 2 Year of publication of scientific papers on CSR

Year			
Year	EU	Outside the EU	Total
1979		1	1
1984		1	1
1985		1	1
1986		2	2
1988		1	1
1995		1	1
1999		1	1
2000	$\frac{1}{2}$	$\frac{1}{2}$	1
2001	$\frac{1}{2}$	$\frac{1}{2}$	1
2002	$\frac{1}{2}$	1 and $\frac{1}{2}$	2
2003		1	1
2004	2	1	3
2005	4 and $\frac{1}{2}$	2 and $\frac{1}{2}$	7
2006	7	4	11
2007	4 and $\frac{1}{2}$	3 and $\frac{1}{2}$	8
2008	14 and $\frac{1}{2}$	13 and $\frac{1}{2}$	28
2009	2	3	5
Total	36	39	75

Source: adjusted by Pokorná, D. Koncept společenské odpovědnosti. p. 102

The evaluation result of the category the year of publication is interesting from the perspective of publishing on the CSR topic in EU countries. If we evaluate the developmental series of publication year of the entire sample, one scientific paper is from 1979 and it is the single paper of this period. In the later period, individual scientific papers (1-2) appear from time to time in the first half of 1980s. a significant increase in the number of scientific papers in a contiguous sequence starts at the end of 1990s, particularly since 1999. Since that year, the number of scientific papers on CSR has been growing and it is obvious that it would be only schematic to monitor further the development of the number of publications.²⁸

²⁸ The fall in the number of scientific papers in 2009 is explained by the fact that new papers from earlier that year were not made public in the databases at the time of writing the search.

If we divide the monitored sample into publications published by the EU authors and the publications published by the authors from countries outside the EU, we will find out that no EU author published on CSR until 2000. All publications of the previous period are by authors from the USA, where the concept originated and was developed at the theoretical level.

Since 2000, authors from the EU have begun to publish, but the first three publications in 2000–2002 were in co-authorship with an author from the USA, which suggests the possibility that expert theoretical interest in CSR came to EU countries through international cooperation of experts (first EU authors are from the UK as a second key country in history which has dealt with CSR). Since 2004, the number of publications by EU authors has increased significantly. It is a situation which fully corresponds to incentives for promoting CSR, these come from the UN, OECD and EU through the European Commission (see the introductory chapter). The evaluation of the year of publication category thus demonstrates that the expert interest in CSR reflects the policy of the EU, UN and OECD and their priority topics, on which documents are issued.²⁹

5.5. Evaluation of the category the author

Name / names of the author / authors of the scientific paper is a category in which it can be monitored who highly expert authors publishing on CSR are and what role the authors from EU countries play among them, the extent to which the centre of scientific interest in the CSR topic transfers from the USA to EU countries. Respected authors can be determined by their repetitive publications, depending on whether and how many times they are cited by other authors in scientific papers of the research sample.

²⁹ In their systematic review, De Bakker et al. present a similar development in the number of scientific papers in the time series from 1970 to 2002. They came to the conclusion that the increase in the number of scientific papers can be observed since 1990 within the monitored period since 1970.

Table 3 Authors of scientific papers on CSR

Author of the paper – according to the number of repetitions of papers published by them			
Name	Place of work	State	Number of repetitions
Donald Siegel	The University of Nottingham Business School	UK	3x
Adam Lindgreen	Hull University Business School	UK	3x
Jeremy Moon	Nottingham University Business School	UK	3x
Walerie Swaen	Louvain School of Management	Belgium	3x
Abigail McWilliams	School of Management Arizona	USA	2xx
Dirk Matten	London University	UK	2x

Source: adjusted according to Pokorná, D. Koncept společenské odpovědnosti. p. 105

After evaluating this category, a group of six authors was identified who occurred repeatedly 2-3 times in the research sample as an author or one of the authors of the scientific paper on CSR – Donald Siegel (UK), Adam Lindgreen (UK), Jeremy Moon (UK), Waleria Swaen (Belgium), Abigail McWilliams (USA), Dirk Matten (UK). Out of the total number of 75 papers and the total number of 142 authors, 2–3 authors occur rarely. However, except one author, all the recurring authors are from the EU.

The results of this category can be completed by the survey results concerning repeatedly cited authors in references of scientific papers. It allows a deeper insight into the group of highly respected authors publishing on CSR. From the obtained list of authors, we can identify 11 whose number of records exceeds 25 regardless of the cited publication. These authors are identified as the recognized authors of CSR and their work can be identified as respected pivotal publications – scientific papers with over 10 repetitions in references of 75 scientific papers of the research sample.³⁰

³⁰ For comparison, the numbers of recurrent authors from the systematic review by De Bakker et al., p.303, can be mentioned at least in a reduced form: Jones (119 repetitions), Wood, (117), Auperle, Carrol and Hadgield (107). De Bakker et al. do not state the country of origin of authors; however, the data of the research sample provide facts that these are the authors from the USA in all cases.

Table 4 Highly respected authors publishing on CSR

Repeatedly cited papers			
Author and paper	Country	Repetition	Citation level of the author
Carroll, 1979 a three-dimensional conceptual model of CSP 1999 CSR: Evolution of a definitional construct 1991 The pyramid of CSR	USA	26 16 12	71
Freeman, 1984 Strategic management...	USA	21	42
Wood, 1991 CSP revised	USA	21	38
Friedmann, 1970 The social responsibility of business	USA	19	30
Waddock, Graves, 1997 The CSP – financial performance link	USA	17	33
McWilliams, Siegel, 2001 CSR: a theory of the firm perspective	UK, USA	16	30
Donaldson, Preston, 1995 The stakeholder theory...	USA	14	39
Porter, Crammer, 2006 Strategy and society...	USA	14	26
Davis, 1973 The case for and against business	USA	12	30
Bowwen, 1953 Social responsibility of the businessman	USA	11	13
Frederick, 1978 From CSR1 to CSR2	USA	5	28

Source: adjusted according to Pokorná, D. Koncept společenské odpovědnosti. p. 126

The list shows A. Carroll as the most frequently cited respected author with as many as three papers, with 26, 16 and 12 repetitions for each of his papers. Other respected authors cited in the list of cited papers clearly belong to leading personalities of the CSR concept, cited in the number of 11 to 21 repetitions per paper. Their most frequently cited papers can be rightfully considered the leading theories giving birth to the definition of the CSR term³¹. The presented overview of the most frequently cited authors and their papers thus clearly

³¹ Bowen's publication The Social Responsibility of the Businessman, which is by a number of authors described as the prime beginning of the CSR concept in terms of scientific literature, is among the most frequently cited works.

shows that among the respected authors there are only authors from the USA (apart from one exception in the role of a co-author). The history of the birth of the CSR concept in the USA is thus reflected in the scientific approach to the CSR topic in the long-term, since the key positions were only taken by authors from the USA.

One more view is possible due to which highly respected authors on CSR can be monitored. It uses definitions of CSR which are most frequently cited by the authors of the research sample.

The subjects of evaluation are the repeating names of authors, the definitions of who are cited. In quantitative terms, the authors who occur with their definition of the CSR concept in scientific papers of the research sample at least twice are monitored.

Table 5 Authors whose definitions on the CSR concept are cited

Authors whose definitions are cited ¹⁹⁸		
Name	Country	Number
Carrol	USA	15
McWilliams, Sigel	USA	6
Wood	USA	5
European Commission	EU	4
Moon	UK	3
Sethi	USA	3
Friedman	USA	3
Freeman	USA	2
Lee	USA	2
Davis	USA	2
Others ¹⁹⁹	USA	23

Source: adjusted according to Pokorná, D. Koncept společenské odpovědnosti. p. 123

³² The important fact is that the authors, in most cases, use multiple definitions at the same time if they use definitions already created by other authors in order to create a CSR definition in their scientific paper. That means that more authors with their definitions of the CSR concept are cited in one paper. For this category, the name of the author is important, not the particular publication of the cited author, from which the cited definition of the CSR term was used.

³³ It represents a group of authors whose definition is cited in scientific papers once.

The presented survey clearly shows authors who are respected by other authors in defining the CSR concept (A. Carroll is cited in 15 papers of this group of scientific papers). All the authors listed in the table are a group of authors which can be described as ‘highly respected authors’ among experts on CSR, based on the number of citations in scientific papers of the research sample. Unlike the previous monitored criteria, the first traces of transmitting the expertly conceived CSR topic into EU countries have appeared here. The definition in the Green Paper by the European Commission is cited four times. It is also a proof that the Green Paper has become a key document on the approach to CSR for EU countries and its definition has been accepted by experts as one of the respected definitions. At the same time, the UK author Jeremy Moon, originally operating in the UK, now at Copenhagen Business School, appears among the respected authors of the CSR definition.

6. Discussion

The chosen methodology based on processing the systematic review clearly specified the location of the CSR in the scientific context. The methodology specified it in time, located its knowledge epicentres in terms of both territory and personalities. The research set – scientific papers on CSR are a very exhaustive material of predicative skills, they were selected according to exactly defined criteria with respect to the research objective.³⁴

The CSR concept is a theoretical concept which has been scientifically grasped and processed for a long time. It is well traceable in scientific papers, has respected experts. CSR as a sophisticated concept reaches Europe from the USA. Europe was not involved in its conceptualisation. It is therefore an imported concept. What does it mean or can mean for EU countries?

EU countries are part of the global world and there is no doubt that in the context of globalization and global policy of sustainability it is correct that they are systematically motivated to implement CSR in the daily activities of organizations of all types and sizes. Organizations have quite a significant support in raising awareness, advisory activities, availability of tools for implementing and measuring CSR. The tools that offer major initiatives of the CSR implementation in Europe, especially EU countries, are sophisticated and ready to use. This is quality know-how.

It must also be noticed that the USA in particular is the country of origin of the whole CSR concept, although there is a significant impact of the UK since

³⁴ For more see the complete published research by Pokorná, D. *Koncept společenské odpovědnosti*.

1980. But how does the concept formulated in the USA conditions operate and will operate in countries with European culture? Is the EU procedure of implementing the CSR concept correct?

In documents issued for EU countries (Green Paper, 2001, a Renewed EU Strategy, 2011) the CSR is defined and structured the same way as it has developed in the American environment. Companies in the EU are recommended to adopt the tools that were made, tested and spread in the culture of America, where the CSR already has its stable position. In these documents, however, references to the need for establishing a European approach to CSR on traditional European values can be found. Another noticeable element of the documents is the attempt (expressed by OECD in particular) to make EU countries not only voluntarily accept CSR standards, but mentions occur that certain measures should be defined to certain types of organizations as mandatory (reports, ISO standards). Comments on such references have appeared since the publication of these documents. As a frequent discussion topic of experts and practitioners, these are published in *CSR fórum, časopis o společenské odpovědnosti firem* (translates as ‘a magazine on corporate social responsibility’), published in the Czech Republic as a printed matter of the Business for the Society platform which is one of the initiatives working in close cooperation with CSR Europe for the Czech Republic.³⁵ This means there exist requests such as ‘we should be careful, we should not take the CSR as finished, we should be sensitive to historical foundations that are close to European entrepreneurs and the society in general’. What value can mandatory social responsibility have? Is it then social responsibility at all?

Is the EU supposed to follow the prepared path in the globalization process? At first sight, it is certainly a comfortable, simpler way. What about the values of Europe, notably the European historical solidarity? Do we need any precise concept of how to behave politely and considerately? Do we need precise instructions on the implementation of the ethical business approach? Do we need measurement methodologies and criteria working in the American culture?

From one perspective, we need to be integral and integrable. Multinational companies have used CSR tools for a long time. Actually, multinational corporations are one of the key elements which gradually transfer these standards to European countries and distribute them among various countries of the world. This process cannot be prevented. However, in terms of business ethics and its recognition of territorial specificities and values, there is a call for sensitivity in multinational companies which ought to use this sensitivity to rectify the intensity and strictness of the implementation of CSR standards in the countries where they operate.

³⁵ CSR fórum, časopis o společenské odpovědnosti firem, Publicicon, vol. 4/2012, vol. 5/2012.

From second perspective, there is a clear call for the EU and EU countries towards CSR. We should stick to the history and culture which Europe historically professed and which makes sense to build upon. However, the development of historical solidarity and ethical values in Europe was greatly disturbed by events that struck Europe in the recent past, especially World War II and the normalization of Eastern Bloc countries. Many links have been severed, people's confidence in good was disturbed, or even cut off. The continuity of historically developed values was replaced by a crisis of values, demonstrations of the consumer society phenomenon, distrust, fear of competition, uncertainty. These are the feelings that accompany the current business and are natural barriers for the expressions of solidarity with the surrounding environment.

In terms of the third perspective, we should not forget the small and medium-sized organizations as they are typical for European countries. Even these cope with the globalizing economy principles which include the CSR concept. But they cannot compare with CSR demonstrations in large corporations, it is even intimidating to compare with them although they play a key role in creating the social environment, especially at the regional level. At this level of business, problems of the competitive environment, politics, law, economic and social situation are concentrated in the short-term effects. It is unrealistic to rely on historical demonstrations of solidarity and expect that these companies will automatically be socially responsible. From this perspective, the transfer of the CSR concept to EU countries and Europe can be seen as a positive step. This way organizations acquire certain know-how, get clear stimuli to figure out what path to take. At the same time, thanks to full voluntariness of the CSR concept at present, they can approach the concept 'in their own way', they can enrich the concept with what they believe in, what works for them. This is how Europe can gradually move towards the above-mentioned own European approach to the CSR concept. If we look at the above-described links and transfers of the CSR concept in its complexity, it is possible to accept the idea that the original Europeans, who became the basis for settlements in America and, consequently, were the creators of local ethical foundations, end up affecting European culture and business ethics by being involved in the CSR conceptualisation and thus creation of the new European approach to CSR.

CSR can be seen as a social economic and ethical issue which is necessary to respond to mainly in education. Since it is already well described in the manifest form, it is a prepared curriculum for education, particularly at the higher education level. In its latent form, the CSR concept is a formulated moral value for learning in a broader sense, an approach designated to be intensively influenced and modified, and can also be considered a prompt from the surrounding environment at the level of the company itself or individuals. If the CSR concept is

labelled as a form a social institution, CSR can then be also the subject for adult education in terms of the attribution of social status³⁶, and the suport of social integration especially in company environment, but also within the scope of democratization in the most general terms, the contribution to the civic qualities. In this context, however, another challenge appears – preparing expert educators in the field of CSR³⁷ with the ability to correctly identify the CSR field for educating the target group and subsequently finding effective methods of education which will influence the values and attitudes of the educated students, managers, company employees or citizens.

³⁶ An attained type and field of education or post – ‘CSR Manager’ is nowadays a generally established and respected position in large corporations.

³⁷ As long as the CSR concept is a new concept in business and relations of companies to the surrounding environment, it can be seen as a current social problem which becomes the task for experts in adult education – i.e. in andragogy. Comprehensively, the relationship between andragogy and the CSR concept can be described as a way of mediating the understanding of the relationship between business and society. Therefore, it is useful to focus on involving the CSR in education in the EU.