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## Corporate Social Responsibility Practices during COVID-19 Crisis: a Critical Review

A. SEKKIOU<sup>‡</sup>,  
L. AZOUAOU<sup>#</sup>

**Purpose:** This article aims to identify CSR activities undertaken by companies during Covid-19 in terms of environmental, social, and economic dimensions as well as the responsibility towards employees and customers.

**Design/Method/Approach:** The study used a “systematic literature review method” to identify CSR activities undertaken by companies and to outline priority changes in companies' CSR activities during Covid-19 by identifying all empirical evidence that corresponds to predefined CSR dimensions from different countries during the pandemic.

**Findings:** This study shows that the Covid-19 pandemic has forced a redefinition of the norms of social responsibility and created significant challenges to companies that required difficult decisions to be made regarding the safety of employees, the economic viability of the company, and its dedication to CSR efforts. Materially, the pandemic directs researchers towards different ways of conceptualizing CSR, yet the existing literature on CSR and the Covid-19 pandemic has focused on the social responsibility without taking into account the challenges faced by companies during this transition in terms of companies' organizational practices.

**Theoretical Implications:** This study provides a comprehensive framework of CSR practices in times of crises and underlines the changes in companies' organizational practices in order to implement a sustainable business model not only to tackle this ongoing crisis but also to resist future crises by balancing economic performance and social responsibility.

**Practical Implications:** The article reflects the importance of delimitating the major factors that help companies to overcome new challenges such as resilience, supply chains, public health and corporate responsibility at a new juncture.

**Originality/Value:** The relevance of this study is the discussion of CSR during the Covid-19 pandemic and its impact on the organizational practices that have been changed and which should exist to ensure future effective CSR practices.

**Research Limitations/Future Research:** As in all studies, this research has some limitations. The most important one is that it addresses the topic by referring to a defined literature base. It would be more useful for future comparative research to use other literature bases to assess the robustness of our results. In addition, this paper offers important implications for future empirical researches in order to investigate the impact of each factor highlighted in our study and to explore how CSR can help to address challenges such as public health, supply chains, corporate governance, and corporate responsibility at a new juncture.

<sup>‡</sup>Amani SEKKIOU,  
Phd student, Higher School of Commerce, Algeria  
e-mail: [s\\_amani@esc-alger.dz](mailto:s_amani@esc-alger.dz)  
<https://orcid.org/0000-0002-0412-4065>

<sup>#</sup>Lamia AZOUAOU,  
Professor, Higher School of Commerce, Algeria  
e-mail: [l\\_azouaou@esc-alger.dz](mailto:l_azouaou@esc-alger.dz)  
<https://orcid.org/0000-0002-5323-4279>

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# Практики корпоративної соціальної відповідальності під час кризи COVID-19: критичний огляд

Амані СЕККИОУ<sup>‡</sup>,  
Ламія АЗУАУ<sup>‡</sup>

<sup>‡</sup>Вища школа комерції, Алжир

**Мета роботи:** Ця стаття має на меті визначити діяльність компаній у сфері корпоративної соціальної відповідальності (КСВ) під час Covid-19 з точки зору екологічних, соціальних та економічних аспектів, а також відповідальності перед працівниками та клієнтами.

**Дизайн / Метод / Підхід дослідження:** У дослідженні було використано «метод систематичного огляду літератури» для визначення заходів з КСВ, що проводяться компаніями, та окреслення пріоритетних змін у діяльності компаній з КСВ під час Covid-19 шляхом виявлення всіх емпіричних даних, що стосуються попередньо визначених аспектів КСВ з різних країн під час пандемії.

**Результати дослідження:** Результати дослідження показують, що пандемія Covid-19 змусила переосмислити норми соціальної відповідальності та створила значні виклики для компаній, які вимагали прийняття складних рішень щодо безпеки працівників, економічної життєздатності компанії та її відданості зусиллям з КСВ. По суті, пандемія спрямовує дослідників до різних способів концептуалізації КСВ, проте існуюча література про КСВ та пандемію Covid-19 зосереджується на соціальній відповідальності, не беручи до уваги виклики, з якими стикаються компанії під час цього переходу з точки зору організаційних практик компаній.

**Теоретична цінність дослідження:** Це дослідження надає комплексну картину практик КСВ під час кризи та підкреслює зміни в організаційних практиках компаній з метою впровадження стійкої бізнес-моделі не лише для подолання поточної кризи, але й для протистояння майбутнім кризам шляхом збалансування економічних показників та соціальної відповідальності.

**Практична цінність дослідження:** Стаття відображає важливість розмежування основних факторів, які допомагають компаніям долати нові виклики, такі як стійкість, ланцюги поставок, громадське здоров'я та корпоративна відповідальність на новому етапі.

**Оригінальність / Цінність дослідження:** Актуальність цього дослідження полягає в обговоренні КСВ під час пандемії Covid-19 та її впливу на організаційні практики, які були змінені і які повинні існувати для забезпечення ефективних практик КСВ у майбутньому.

**Обмеження дослідження / Майбутні дослідження:** Як і всі дослідження, це дослідження має певні обмеження. Найважливішим з них є те, що воно розглядає тему, посилаючись на визначену літературну базу. Для майбутніх порівняльних досліджень було б корисніше використовувати інші літературні джерела, щоб оцінити надійність наших результатів. Крім того, ця стаття пропонує важливі висновки для майбутніх емпіричних досліджень з метою вивчення впливу кожного фактору, виокремленого в нашому дослідженні, та вивчення того, як КСВ може допомогти у вирішенні таких проблем, як громадське здоров'я, ланцюги поставок, корпоративне управління та корпоративна відповідальність на новому етапі.

**Тип статті:** Теоретичний

**Ключові слова:** корпоративна соціальна відповідальність, пандемія Covid-19, стійка бізнес-модель, організаційні практики компаній.

## 1. Introduction

Achieving a sustainable, fair, and equitable economy requires fundamental shifts from conventional business practices. In essence, companies have responsibility for their actions and activities which have led to many social and environmental problems currently afflicting society, but they must also contribute to economic growth, social progress and the promotion of environmental sustainability. In effect, the advent of Covid-19 has shined a bright light on the increasing importance of redefining companies' values toward this medium and long-term challenges by broadening their commitment to all stakeholders – customers, employees, investors, and the community – through voluntary practices to demonstrate the integration of social and environmental elements into their procedures and interactions with their stakeholders.

In the wake of the COVID-19 pandemic, companies have been confronted with a form of invisible intelligence that no longer serves their interests and forces them to find solutions and new thought patterns to survive by the focus on aspects that may be problematic. Accordingly, the pandemic has revived the debate about CSR and has shown that CSR plays a leading role, and the dramatic consequences of the crisis could have been more drastic if companies had confined themselves to their classic role of a profit-making producer. This is not to ignore the economic reality. Many companies, especially small companies but also some large companies, have faced significant difficulties, and it is certainly not easy in this context to continue to worry about environment or social issues.

During the Covid-19 pandemic, CSR was introduced as actions linked to voluntary practices carried out by companies to demonstrate the incorporation of social and environmental elements into their procedures and interactions with society by rethinking working conditions of employees, strengthening relations with stakeholders, and integrating environmental sustainability. In this context, companies made efforts to adopt their CSR activities and strategies to deal with the pandemic and established commitment strategies to engage with society. Nowadays, a CSR field gains great attention and has become one of the most extensively explored fields of management. Mostly, CSR tends to be synonymous with how we can redesign the economy instead of just focusing on accountability mechanisms over stakeholders; companies will tend to embed CSR as a business model that affirms its viability.

Therefore, while the pandemic is declining to disappear, social and economic challenges that have arisen in light of the pandemic are inevitably leading companies to reconsider their current strategies and their organizational practices while responding to those challenges. Companies had to prioritize such issues as governance, communication styles, developing more sustainable supply chains and a great number of factors that did play a decisive role in their business sustainability. Therefore, the purpose of this paper is to delimitate the new challenges of companies in terms of CSR and organizational practices. Supporting this line of thought, a systematic literature review of papers published during the pandemic in different contexts appears to be the most suitable tool to discuss the reality of CSR during the Covid-19 pandemic and to enclose different CSR activities towards society, environment, employees and customers. By discussing these dimensions, we will be able to explain companies' behavior during the Covid-19 pandemic and we will clarify different challenges in the context of companies' organizational practices.

The article proceeds as follows: an introduction to the theoretical context is provided, then a detailed analysis of CSR positioning in times of crises is presented in order to identify reasonable motivations to undertake CSR activities. Section 4 is focused on clarifying the exact question addressed by our research. Section 5 is devoted to the justification of the chosen methodology. This section is followed by the analysis of the data collected on CSR

activities undertaken during the Covid-19 crisis, allowing us to move on to defining a number of challenges connected with organizational practices that allow promotion of “corporate social practices”. Finally, a concluding section is presented to shed light on new perspectives of our research.

## 2. Theoretical Background

Companies' activities have a great impact on economy and society by playing an essential role in providing economic goods as well as social services to stakeholders and society at large, particularly in times of crises, when companies' activities power and influence rival government's subsidies. We can explain companies' behavior towards crises regarding CSR practices, drawing on two complementary theories (the legitimacy theory and the signaling theory) by considering CSR as a practice of citizenship with moral, ethical, and social obligations, which permits the exchange of mutual benefits between a company and society (David et al., 2005). The Covid-19 pandemic has redefined this relationship by developing communication dynamics and emerging the need to renew a social contract by putting companies' legitimacy under the test.

### 2.1. Legitimacy Theory

As a start, the Legitimacy theory advanced by Donaldson and Dunfee (1994) has been adopted as a theoretical basis for explaining CSR emerging practices. According to this theory, companies have a social contract, “an implicit set of rights and obligations” where legitimacy is rooted in this contract, (Francés-Gómez, 2020) social responsibility is based on two fundamental premises. First and foremost, companies exist according to society acceptance; their behavior and methods of operation must follow the guidelines set by the society. This social contract is the instrument through which a company's behavior is aligned with societal goals. The second premise underlying social responsibility is that a company acts as a moral agent within society. The details of the contract may change as social conditions change, but the contract in general always remains the source of corporate legitimacy (Donaldson & Dunfee, 1994).

### 2.2. Signaling Theory

The signal is “the publication of a device which acts as a prediction of superior quality” (Sun et al., 2022). The signaling theory was developed to mitigate information asymmetry in labor markets (Spence, 1973). Additionally, the signaling theory explains that organizations are incentivized to voluntarily report signals because it will entice potential investors to invest in the company. The legitimacy theory overlaps with the signaling theory from this perspective, assuming that companies work to signal quality, legitimacy, and conformity to all stakeholders.

The disclosure of CSR-related information is essential for companies as the value of a company can be enhanced, especially their CSR activities during crises (Branco & Rodrigues, 2006). Therefore, CSR is one of the signaling means, where companies would disclose more information than the mandatory information required by laws and regulations (Campbell, 2007).

To survive the Covid-19 pandemic and to ensure its continuity, a company needs to respond to this crisis and share its response with its stakeholders by using different ways to communicate their CSR practices. Based on the signaling theory (Spence, 1973), the communication of a COVID-19 response is an essential piece of information for society, hence, we argue that it can act as a signal and can thus impact companies' attraction showing the competence and capability of companies to deal with it. From another point of view, consumers are more sensitive to so-called irresponsible behaviors of the company than to responsible ones. In a period of crisis (Bhattacharya & Sen, 2004), this is valid for all stakeholders, that is why companies must avoid being perceived by their environment as socially irresponsible, which induces

legitimacy problems in several areas of activity (Branco & Rodrigues, 2006).

### 3. Literature Review

This section defines the two core ideas of this article:

#### 3.1. CSR Perspective, Changing Crisis into Opportunity

Through the way of crisis management, companies can affect their stakeholders in several ways. Determining how a company should create and develop strategies to respond to different types of crises is essential in order to protect its reputation and ensure its sustainability (Janssen et al., 2015; Chen et al., 2021). CSR often plays an important role in times of crisis because it promotes an interaction between the company and its stakeholders (Boyselle, 2015), which other management methods sorely lack. Besides that, CSR does not only mean supporting the environment and society, but it is a way of creating goodwill in the form of a good reputation which contributes positively to the management of the brand (Mahmood & Bashir, 2020). At this stage, a company evaluates how to deal with and sets a strategy to respond to the crisis (Ham & Kim, 2017).

Despite its potential, CSR has been little studied in the context of crisis. For instance, social and environmental issues are at the core of a recovery plan in many countries (Bae et al., 2021). Laufer (2015) argues that CSR is among the most important themes that should be explored in the field of crisis management. A literature study was performed to shed light on how companies deal with crises and how they adopt a CSR perspective. First, we will discuss the relationship between crisis and adopting a CSR strategy as a tool of crisis management. Researches in this area suggest that companies adopting a CSR strategy are also more likely to weather crises due to the trust they have built with consumers. In the long run, consumer confidence may be a better lifeline than any crisis government subsidy (Coombs & Holladay, 2015; Eggers, 2020). According to Fombrun et al. (2000), corporate responsibility management is viewed as a strategic tool to both realize reputational gains and mitigate the risk of reputational losses.

From the perspective of reputational gains, legitimacy during a period of crisis leads to stronger relationships between companies and their environment; it is during the periods of crisis that the sincerity of CSR commitments is measured (Kim & Woo, 2018). It is when things are going bad, when budgets are shrinking, we can measure the real intention of companies to continue contributing positively to society. The 2008 crisis showed that for many companies, CSR was only a fragile facade (Karaibrahimoglu, 2010; Vanhamme & Grobbsen, 2009) stating that the CSR history of a company may have a positive impact on crisis management. Scholars emphasize that consumers then perceive a company's CSR claims to be more credible if their intention for CSR practice is conveyed genuinely and evidently prior to the crisis (Eisnegger & Schranz, 2011). Be linked France (2009) initiated a survey to assess the real consequences of the economic crisis of 2007 on Corporate Social Responsibility (CSR) policy in France. They concluded from this study that the crisis seems to have constituted an unexpected lever for taking CSR issues into account and, according to the major responders, while facing market uncertainty, companies seem to want to cling to the only lasting value: which is "making meaning".

Moreover, a CSR strategy has a positive effect on expected business performance in times of crisis. Studies show that companies that embrace social engagement as a crisis management tool thrive and help fight the crisis by delivering new solutions that mitigate the impact of the crisis (Kacprzak et al., 2021). On the other hand, companies trying to manage the crisis through cost-cutting and downsizing strategies face serious challenges. These strategies may not be sustainable in the longer-term (Vallaster, 2017).

#### 3.2. CSR in times of the COVID-19 crisis, "Shifting Priorities toward Social Dimension"

While some companies are already on the front line to perpetuate the world before, we see certain signs of openness emerging on the side of companies considering a temporary reduction in the highest salaries, reducing the remuneration of managers, or reducing their dividends to cope with the after-effects of the crisis. Like mentioned in the European Green Deal, "a set of initiatives introduced in December 2019 that aim to make Europe climate-neutral by 2050" is now trying to build post-Covid-19 economic stimulus packages around the goals of the Green Deal which claims that companies and countries that do not respond to stakeholders and address sustainability risks will encounter growing skepticism from the markets and, in turn, a higher cost of capital (Bongardt & Torres, 2021).

A company's actual or perceived behavior is not in accordance with social values and norms, a breach of contract exists, and a legitimacy gap may develop. Several breaches of ethics have also been noted because of the pandemic (Tanveer et al., 2020). Some businesses have tried to take advantage of this crisis, sometimes even through fraud and misconduct, creating a false scarcity of goods in order to create inflation of prices or making misleading claims about products, abuse of public aid schemes, insufficient protection of staff, etc., damaging the reputation of the business world and pushing authorities to intervene. Some would argue that financial strains, both in short and long term, caused by the pandemic have significantly pushed businesses to seek short-term gains and reduce long-term investments in CSR, probably due to the lack of resources and increasing pressure for survival. The state action will probably be long-term, curbing the idea of voluntary action by the company for the benefit of society and the crisis of legitimacy of CSR, already undermined in the past by the case of "greenwashing" (Balluchi et al., 2020).

Furthermore, we observe that many companies have not only resisted unethical business practices during this crisis, but also have actively been engaged in various CSR activities, especially those that have been able to offer aid in the fight against Covid-19. There is no doubt that the current pandemic offers a wide range of significant opportunities for those with a more careful and discerning approach to CSR (He & Harris, 2020). For example, companies have transformed their factories to produce ventilators, oxygen concentrators, personal protective equipment, hand sanitizer, etc. Their responsiveness was warmly welcomed by population and helped to reduce the fear of shortages.

### 4. Problem Statement

We can assume that a new era of performance is dawning in companies' management. While the pandemic is declining to disappear, it is very difficult to predict what the Covid-19 crisis will bring about in terms of profound and lasting changes in the functioning of companies in order to implement a sustainable business model not only to tackle this ongoing crisis, but also to resist future crises by balancing economic performance and social responsibility. Based on the ongoing discussion in the literature concerning corporate responsibility management and the theoretical considerations described above that aim to build the whole picture of a CSR framework, the following research questions were formulated:

- What is the reality of CSR activities during the Covid-19 pandemic?
- What are the general opportunities and challenges of adopting CSR practices during Covid-19 in terms of companies' organizational practices?

## 5. Data and Methods

In our study, we aim to identify CSR activities undertaken by companies and to outline the perceived priority changes of companies' CSR activities during Covid-19 by identifying all empirical evidence that fits pre-specified CSR dimensions from various countries during the pandemic by using a "systematic literature review method".

A systematic literature review is a research method that provides an overview and assesses a research subject by analyzing the aim of a number of studies and justifying their research questions and hypotheses and finally exploring potential gaps (Tranfield et al., 2003). By using explicit and systematic methods when reviewing articles and all available evidence, bias can be minimized, thus providing reliable findings from which conclusions can be drawn and decisions can be made (Moher et al., 2009). A systematic review can be explained as a critically appraising relevant research as well as for collecting and analyzing data from the mentioned research (Liberati et al., 2009).

Current researches on CSR practices during the Covid-19 health crisis are extensive. Crane and Matten (2020) stated that research on corporate social responsibility (CSR) had flourished before Covid-19 and could reasonably claim to be one of the most widely cited sub-fields of management. In this line, CSR dimensions and practices were analyzed and classified in the scheme of CSR/Covid-19 stages. Within the present study, we consider CSR towards employees, customers, society, economy, and environment basing on the results of the literature and using other academic research to defend our perception.

The researches on this field were gathered through a literature study, and it was decided to obtain the database by using Google scholar, because it is the largest and most commonly used internet search engine available. Papers should be published in peer reviewed journals. Google Scholar was searched for the following keywords and their combinations: 1) CSR activities, 2) Covid-19, 3) crisis...

In total, the search revealed 46 manuscripts. After excluding the articles that do not correspond to the selection criteria (peer reviewed journals, most cited papers, work originality), 14 papers remained in the pool and were further analyzed. A full list of papers according to their methodologies can be found in the appendix to this manuscript. We have to notice that the above-mentioned studies are by no means a complete bibliography of research on CSR during the Covid-19 crisis.

## 6. Results

We can summarize our literature review according to the type of the study as follow (Tab. 1-3).

**Table 1:** Research's Methodology Adopted

Study Type	Number of Studies
Empirical study	11
Critical study	3
Total	14

Source: Authors' elaboration based on literature review, 2022

**Table 2:** Study Geographic Framework

Study Framework	Number of Studies
USA	2
Europe	6
China	3
Low-income countries	1
Unrelated to the geographic framework	2
Total	14

Source: Authors' elaboration based on literature review, 2022

**Table 3:** Research Period

Study Stage	Data
Pre Covid-19	1
During Covid-19	9
During & post Covid-19	4

Source: Authors' elaboration based on literature review, 2022

Tab. 1-3 show the type of technology used, the geographical scope of the manuscripts, and at what stage the studies were focused. Most of the outlined papers, which aim to study the responsibilities undertaken during the crisis, adopted an empirical study using online questionnaires and content analysis of companies' cases of study or a combination of the two techniques (Tab. 1). We selected a number of studies that are diverse in terms of their geographical scope in order to have thorough results; 3 studies were selected from China, from where the virus began to circulate as early as 2019, 8 studies from Europe and the USA, few studies were published from emerging countries and we selected 1 relevant study. (A full list of the papers can be found in the appendix to this manuscript).

### 6.1. Social / Environmental / Economic Responsibility

As shown in Fig. 1, the economic and social dimension has been placed at the top of companies' responsibilities. The economic dimension has gained a great attention of all companies in different context. The studied literature agreed on the importance of mandatory activities that companies should take during the crisis on behalf of their shareholders and in order to restart their activities (García-Sánchez, & García-Sánchez, 2020). In addition, all types of companies prioritize the need for economic sustainability in the post-pandemic period. Unlike the environmental responsibility that declined in importance during the pandemic as well as over the longer term in the post-pandemic era, companies, regardless of years working with sustainability, reduced their environmental priorities during the Covid-19 outbreak but increased their social priorities (Zhang et al., 2020; Barreiro-Gen et al., 2020; Zhang et al., 2021).



**Figure 1:** Companies' focus on CSR dimensions

Source: Authors' elaboration based on literature review, 2022

In relative terms, most studies have agreed on the fact that social concern was placed as a priority of all case studies. For example, Zhang et al. (2021) undertook an empirical study and found that sustainability priorities of Chinese companies have shifted toward the social dimension during Covid-19 and the post-pandemic period. The study by Barreiro-Gen et al. (2020) explored the change in corporate sustainability priority because of Covid-19 by surveying 653 organizations around the world. They found that the priority had shifted toward the social dimension for most organizations, and the environmental dimension had witnessed a diminution in importance. He and Harris (2020) confirmed that the Covid-19 pandemic had offered a great opportunity for businesses to shift towards more genuine and authentic CSR. He and Harris's view has been supported by Palma-Ruiz et al. (2020). In addition, Eggers (2020) discussed the role of small and medium-sized organizations (SMEs) in driving economic, social, and environmental changes

caused by the Covid-19 crisis by creating innovative solutions to problems in their environment (Tab.4).

### 6.2. Responsibility towards Customers

This dimension involves a number of practices that focus on stewardship relations between companies and customers and explicit the reason why companies should take CSR initiatives in times of crises. Besides of the importance of ensuring the supply of products and services by taking new and innovative methods of sell, during the pandemic most companies adopted a response strategy to CSR communication (Wu & Zhu, 2021) by informing customers of their Covid-19 responses in relation to several issues such as alterations in companies' processes and the impact of the pandemic on health (Mata et al., 2021). In their study, Mata et al. (2021) demonstrate that during the Covid-19 pandemic organizations' communication practices changed and were redirected toward CSR by engaging new ways of security, new sales, and product delivery alternatives, new services to older customers or customers at risk to support employees for protection and conciliation.

The pandemic has also provided an excellent opportunity to examine the interplay of personal factors in influencing consumers' ethical decisions (He & Harris, 2020; Palma-Ruiz et al., 2020; Wu & Zhu, 2021; Popa et al., 2022), including the factors relating to the nature and ongoing situations of the pandemic, and personal factors such as customers' personality differences, rationality, and customers' emotions such as fear, anxiety, animosity, and positive emotions such as hope (Tab.4).

In this approach, Farmaki et al. (2022) analyzed corporate social responsibility communication of the Fortune top-100 companies during the Covid-19 pandemic by examining the messages of

international companies' CSR communication to customers during the pandemic in Twitter. The study findings indicate that Covid-19-related CSR responses of international companies were driven by a commitment to organizational values, attainment of recognition for timely response to Covid-19, altruistic motives to combat Covid-19, and congruence with social movements that create expectations from customers to respond to the Covid-19 pandemic. Mahmud et al. (2021), Brand et al. (2022) revealed, by the analysis of companies' statement in the press and on their respective websites, that most companies had immediately responded with handsome budgets and extended great efforts in every aspect of needs during the COVID-19 pandemic.

Addressing to theories of legitimacy and signaling, customer behavior might explain companies' CSR appetite (Palma-Ruiz et al., 2020). By taking these initiatives, customers would feel proud of their brands helping their employees, donating money and equipment during the crisis (He & Harris, 2020; Popa et al., 2022; Wu & Zhu, 2021).

### 7. Discussion

Grounded on the discussed literature review, we noticed that CSR strategies during Covid-19 matured (Zhang et al., 2020). Companies were first engaged in CSR practices to meet reporting closes and stakeholders' expectations. Then, they initiated more developed and strategic CSR practices (Brand et al., 2022). These initiatives go beyond the basic demands of stakeholders and aim to ensure the safety of human life. As a result, companies have shown the evolution of the number and type of initiatives they undertook, which can be classified according to the following 5 phases (Fig. 2):

Table 4: CSR practices during and Post Covid-19

CSR dimensions	CSR practices	Stage
The environmental dimension	Adoption of sustainable development goals, implemented solutions to minimize the risk of corona virus infection	During/ post Covid-19
The social dimension	Purchasing protective masks, gloves, respirators for hospitals, training for teachers, support for public institutions, and NGOs, flu vaccines, helping medical service teams, allocating budgets to support society	During Covid-19
The economic dimension	Managers' pays cut, supply chain management, financial performance, responsibility towards shareholders	During / post Covid-19
Responsibility towards employees	Flexible work system, local recruitment and occupational health, remote work, cleaning conventions and hygiene protocols, health ascended quarantine, social distancing practices and travel restrictions, offering paid leave and sick pay with health care employee volunteerism engagement benefits and employee relief programs	During Covid-19
Responsibility towards customers	Stewardship relations between businesses and customers, new ways of security, new sales, product delivery alternatives, new services to older customers or customers at risk	During Covid-19

Source: Authors' elaboration based on literature review, 2022

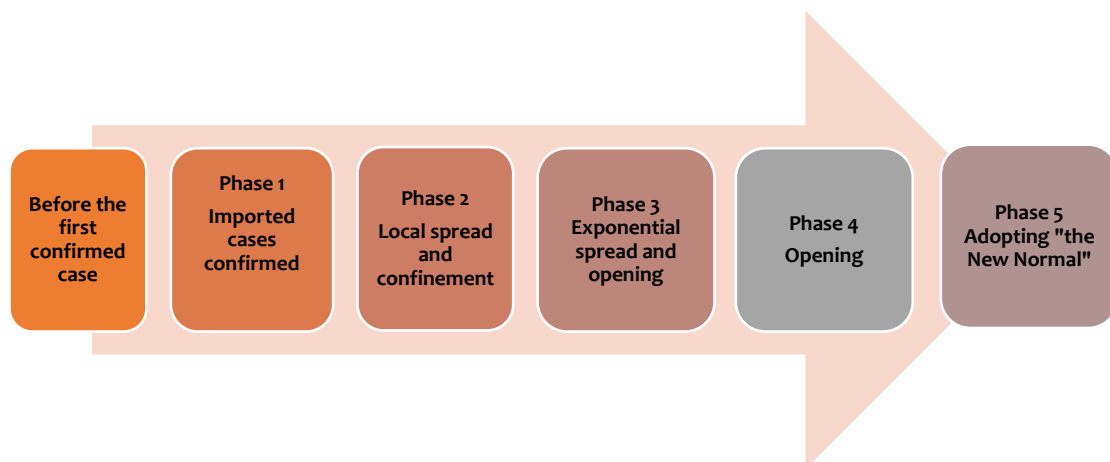


Figure 2: Covid-19 phases

Source: Authors' elaboration based on literature review, 2022

**Phase 1:** Imported cases confirmed. In this phase, companies were committed to offering basic food products, hygiene products, and information to people in need.

**Phase 2:** Local spread and confinement. During the confinement, companies' attempts were to protect the health of their employees and customers and preserve jobs and salaries (Kacprzak *et al.*, 2021).

**Phase 3:** Exponential spread. In this phase, companies' effort was to help expand hospital capacity and support first-line fighters (medical personnel and police officers...) ensuring the supply of their own products and services even under challenging conditions.

**Phase 4:** Opening. In this phase, the main concern of all companies was how to support their supply chain.

**Phase 5:** Embracing 'the New Normal' by helping the population in need to reactivate their own economies.

According to the classification of CSR activities, we can assume that the existing literature on CSR and the pandemic tends to treat the pandemic as a social problem by listing different contributions to ease the crisis and suppose that companies need to respond to economic and environmental consequences without considering any challenges in terms of companies' management, while shifting to the social dimension. There is little research approaching this significant topic through the lens of companies' organizational practices, which may be used to redefine the focus of CSR in the era of the pandemic and create a new robust CSR awareness and practices in post-crisis.

This gap needs to be filled through the definition of impact in terms of organizational practices. The pandemic has clearly challenged a few existing organizational assumptions, concepts, and practices (Xifra, 2020; Vyas, 2022). In order to conciliate economic interests, social expectations and environmental demands and signal the quality and legitimacy of companies' CSR practices during and post-crisis, CSR will be found at all levels such as recruitment, responsible purchasing approach, social dialogue, and also management techniques based on benevolence and socio-organizational justice. General opportunities and challenges in term of companies' organizational practices can be concluded in the following factors.

### 7.1. Adopting Innovative Style of Communication

During the Covid-19 pandemic and due to the ambiguity that prevailed business environment, society required clear communicative messages for reassurance (Trump & Linkov, 2020) in order to determine the motives of companies' Covid-19 related CSR communication as well as how companies strategically approached CSR communication. CSR was used by numerous companies to improve their brand image while they were carrying out external communication campaigns in parallel, informing their publics of the actions implemented to cope with the situation (Xifra, 2020).

We understand that CSR has become the lever that allows companies to maintain relationship with their internal and external environment (Mata *et al.*, 2021). For example, the way how companies interact with their customers determines how customers interact with companies. A revolution has begun, and companies that do not adapt will potentially face difficulties in the near future. The lockdown caused a radical change that consequently shifted toward digital channels, namely Facebook, Twitter, and Zoom. The use of digital means has been developed, modifying not only the use of these channels but also the type of messages sent, where the importance of CSR becomes crucial.

### 7.2. Highlighting the Bottom of the Hierarchy

Due to the crucial importance of jobs often placed at the bottom of the hierarchy, CSR will become more "bottom-up" and less "top-down" (Sendlhofer & Tolstoy, 2022). For instance, caregivers or cashiers were forced to brave risks by continuing to work during the pandemic, but for those categories, during the pandemic, sitting at home means losing their work and facing financial stains. Sociologists assert that this crisis will lead to rethink jobs in the light of their true social utility, depending on their contribution to all stakeholders' satisfaction (Vyas, 2022).

### 7.3. CSR Business Model to Face Financial Challenges

The Covid-19 crisis has shown the interconnection between extra-financial and financial risks in a very material way. Recently, Bae *et al.* (2021) have studied the impact of the pandemic on stock returns and on how CSR moderates the effects of markets, crash and they have found that the relation between CSR and stock returns during the pandemic is positive when CSR is in agreement with a firm's institutional environment.

A salient and renewed solution would be a CSR-based business model. According to the *Department of Economic and Social of the United Nations* (2021), the company has to rebuild its activity based on sustainable activities, taking social and environmental dimensions better into account. As a result, improving the quality of CSR will potentially attract more investment opportunities and leads to improved financial results from the share price, working capital, and cash flow practices to profit (Wickramasinghe & Gunawardana, 2018; Brand *et al.*, 2022). Companies with higher corporate responsibility performance before the crisis will experience fewer financial losses and will take a shorter period to recover from the crisis.

### 7.4. Organizational Resilience and Proactive Crises Responses

Covid-19 has imposed various upheavals to organizations in all sectors by particularly calling into question associative activities, many initiatives taken following the crisis, which must be continued because they are typically CSR actions. These initiatives have also shown the extraordinary ability of organizations to reconfigure certain production lines to manufacture masks or respirators when they were not configured for, and face-to-face service delivery that has become remote with the help of various communication tools (Zhao, 2021).

This ability of organizations to adapt, which is described as resilience (Huang *et al.*, 2020), will undoubtedly make the difference between companies that will accelerate a process that they have already implemented by making CSR a lever of their economic performance, and others that only use beautiful speeches that do not withstand the crisis (Brand *et al.*, 2022).

Nowadays, when any crisis occurs, stakeholders expect better and more decisive actions. A proactive approach to crisis response is an essential part of business resilience (Trump & Linkov, 2020). Corporate governance "a set of relationships between a company's management, its board, its shareholders and other stakeholders" (OECD, 2015) ensures that all policies underpinning its systems and operations are fairly and effectively implemented in order to avoid severe business disruption. These policies have to be constantly audited to encounter every environment change. Corporate governance taking into consideration the integrity of its stakeholders is where a Proactive Crisis Response is introduced by developing a business continuity plan that allows companies to be always one step ahead and to effectively prevent emergency situations or to quickly respond when such threatening events occur (Chon & Kim, 2022).

## 7.5. Reporting and the Necessity of an Effective Digital CSR Platform

This post-Covid period is going to be an important decision-making period for companies. They must fight and legitimize their CSR policies facing the crisis. Ultimately, it is essential for a “post-Covid world” to take into account social dynamics, integrate environmental, social, and also governance dimensions in their management by sustainable, fairer, ethical, and fraternal models, and it will undoubtedly be necessary to fight internally to assert CSR legitimacy (Okafor et al., 2021) by rethinking a new sustainable social contract (Huntjens & Kemp, 2022).

Moreover, as CSR becomes a strategic dimension in corporate governance and, while the new norm will include using technology, companies must develop their technology by adopting digitalized and innovated tools and platforms to achieve the best results and enhance community business connections to help local causes such as providing volunteer training sessions to small local businesses, providing online events and up-skilling sessions.

## 7.6. Sustainability and Full Supply Chain Accountability constraint

The health crisis has played an accelerating and revealing role in this side. We have clearly seen that, due to the lockdown, the absence of stocks and supply poses serious problems. In addition to climate change, the polarization of wealth, and social tensions, there are so many issues around which companies, whatever their size is, are confronted and called upon to respond by playing a major role in defining a new model of sustainable and inclusive growth (Zhu et al., 2019).

The supply chain targets the effective operation of a company's logistics and all technology involved in the production and distribution of a product. The sustainability of any company will depend on its ability to find a business model compatible with the finite resources of the planet. In this context, social and environmental impact is a crucial dimension of supply chain accountability. As a result, organizations should prioritize minimizing the impact of products across their entire supply chain, from sourcing to end-of-life treatment (EOL) of products (Jasso et al., 2022).

## 7.7. Taking into Account Public Health Responsibility

Few months before the pandemic in 2019, Narain Jai Prakash had stated: “...the fear of impending pandemics of influenza or any new and emerging infections which mostly are of zoonotic in origin is real which requires us to remain alert and stand by ready to detect and respond rapidly to such situations. Globalization, rapid and unplanned urbanization, and climate change will continue to challenge public health in the 21st century...”. In his study ‘Why Investing in Public Health is So Critical’ published in the Indian Journal of Community Medicine, he stressed the importance of investing in public health field (Narain, 2019).

Beyond the reflection on the sustainability of activities in the post-Covid world, companies will have necessary to take responsibility in terms of “public health”. This dimension should be raised to the same level as economic, social, and environmental dimensions, pillars of CSR (Walinder & Begovic, 2021). It must be the subject of specific preventive obligations as well as periodic audited reports. Corporate public health responsibility is supposed to deal with investing in public health infrastructure, engaging in promoting healthy communities and healthy behaviors, and vaccination campaigns.

## 8. Conclusion and Policy Implications

This study has shown that the Covid-19 pandemic has forced a redefinition of the norms of social responsibility and created significant challenges to companies that required difficult decisions to be made regarding the safety of employees, the economic viability of the company, and its dedication to CSR efforts. Materially, the pandemic directs researchers toward different ways of conceptualizing CSR and companies' objectives. Yet the existing literature on CSR and the Covid-19 pandemic has focused on social responsibility and assumed that, due to the growing pressure of external and internal environment, companies have engaged in responding to economic consequences and consider their contribution to ease the crisis without considering the challenges occurred to companies while developing their CSR activities during the crisis.

The reality succeeding the Covid-19 experience is pointing out a new business culture which covers manufacturing practice, sales strategies, accounting and reporting processes with disruptive technology acting as an intervening and unavoidable player. Therefore, based on the literature review, this paper provides a comprehensive framework of CSR reality during the Covid-19 pandemic as a lever of corporate governance and an effective Proactive Crisis Response determinant. The study has demonstrated that CSR initiatives are developed by combining fundamental principles of business ethics with resilience, by tracing the components of CSR practices and the new definition of CSR as a business model.

Furthermore, in the post-Covid phase, social and governance issues will be equally crucial as economic issues that many companies will encounter. Neither the environmental emergency nor sustainable consumption trends nor social and political pressures will disappear. For companies, the notion of resilience will be the key. According to our study, a company with a CSR strategy and a performance gain is a company that saves money, anticipates and better controls risks, rationalizes its supply chains, knows how to attract, and retain talents.

As in all studies, this research has limitations. The most important one is that it addresses the topic by referring to a defined literature base. It would be more useful for future comparative research to use other literature bases to assess the robustness of our results. By far, this paper offers other important implications for future empirical research to investigate the dimensions highlighted in our study and to explore how CSR can help addressing the latest social, environmental, and economic topics such as supply chains, corporate governance, and corporate responsibility in the new juncture. From this point of view, a CSR field needs to be reassessed to identify companies' indispensability to society and the weight of each stakeholder's component to companies' sustainability. The elaboration of research exploring how companies positively influence public health to give evidence of the importance of public health as a new dimension of CSR is of future importance.

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## 10. Competing interests

The authors declare that they have no competing interests.



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**Appendix 1: List of the Chosen Papers on CSR Studies during Covid-19.**

Research	Description and Aim	Study period	Adopted inputs/used sample	Used Technique	Results
1	2	3	4	5	6
Garcia-Sanchez & Garcia-Sanchez (2020) <b>“Corporate Social Responsibility during COVID-19 Pandemic”</b>	A theoretical framework was designed to categorize business commitments based on the identification of five types of business responsibility: economic and legal, commercial, ethical, altruistic actions developed by the largest Spanish companies in the face of the pandemic	March-August 2020	100 companies listed on the Madrid Stock Exchange that reported their CSR actions on their websites	Content analysis methodology of companies’ websites.	Many companies’ behaviors have been exemplary in adapting their corporate social responsibility (CSR) policies and actions to current health, economic, and social needs. Companies’ high orientation towards legitimizing and protecting shareholders’ and investors’ interests.  The most significant CSR activities during Covid-19 that should be undertaken are: -Mobilizing local industries to manufacture medical care resources. -The promotion of scientific research and technological innovations. -Ensuring that the poorest countries have an equal access to adequate vaccine supply. -Working on saving animal species by fighting against a loss of biodiversity, global warming and animal trade.
Tanveer et al. (2020) <b>“Ethics, pandemic and environment; looking at the future of low middle income countries”</b>	This study discusses ethical concerns regarding national capacities and response strategies in Low-income countries to deal with the COVID-19 pandemic as well as the deep link between the environment and increasing risk of pandemics.	2019-2022	Gathering the socio- economic impact of Covid-19 both in the short and long run.	Critical analysis by assessing the reality of low-income countries during Covid-19	Organizations need to develop a strategic pre-, during-, and post-pandemic agility and develop entrepreneurial agility to the point of hyper- mobility. The crisis provides an excellent opportunity to examine the interplay between personal and situational/contextual factors in influencing consumer ethical decision making.
He & Harris(2020) <b>“The Impact of Covid-19 Pandemic on Corporate Social Responsibility and Marketing Philosophy”</b>	Description of how the Covid-19 pandemic can influence the development of CSR and marketing; the evolution of consumer ethical decision making due to the pandemic.	August 2020	Discussion of the impact of the Covid-19 pandemic on companies during the local spread of the virus and confinement.	Critical analysis	The market reacts favorably to firms’ donations during a severe social and economic crisis, which yields clear guidelines for managerial purposes towards social and responsible investment. Both investors and firms favor social investments in time of crisis and consumer behavior might explain markets’ CSR appetite.
Palma-Ruiz et al. (2020) <b>“Socially Responsible Investing as a Competitive Strategy for Trading Companies in Times of Upheaval Amid COVID-19: Evidence from Spain”</b>	Study of the influence of CSR actions on profitable strategies in firms in Spain during the Covid-19 crisis and the assessment of the extent and how consumers’ perceptions of companies will change once society returns to normality.	March 2020	Assessing 35 publicly-traded Spanish firms by 575 Spanish consumers.	Empirical study based on collecting data about companies’ donations and the distribution of questionnaires among Spanish citizens	
Barreiro-Gen et al. (2020) <b>“Changes in Sustainability Priorities in Organizations due to the COVID-19 Outbreak: Averting Environmental Rebound Effects on Society”</b>	The analysis of how companies’ sustainability priorities have been affected due to the Covid-19 crisis.	2 April, 2020- May 2020	653 members from different organizations from different countries.	Questionnaire-based survey	Companies have focused more on economic and less on a social aspect of sustainability during the pandemic compared to the time prior to the pandemic; also, the environmental dimension has been the least important one for companies during COVID-19.

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Zhang et al. (2020) <b>“Is Environmental Sustainability Taking a Backseat in China after COVID-19? The Perspective of Business Managers”</b>	This paper aims to address these gaps by exploring not only SD but also CSR priority changes of Chinese businesses during and after the COVID-19 pandemic that were rated three times (pre, during and post COVID-19)	July 2020	A survey of 1161 owners and managers of companies headquartered in mainland China, Hong Kong, Taiwan and Macao	Questionnaire-based survey	Chinese companies have adopted different strategies to cope with COVID-19 towards employees, customers, society and shareholders. There will be a shifting prioritization toward social issues over the longer term after the pandemic. The environmental dimension appears to be the one dimension that is in danger of being left behind for Chinese companies once the pandemic ends.
Kacprzak et al. (2021) <b>“Corporate Social Responsibility in the Era of the COVID-19 Pandemic on the Example of Companies from Poland, Belgium, and Ukraine”</b>	Identifying the type of CSR activities undertaken by companies from Poland, Belgium, and Ukraine during the pandemic	July - August 2020	87 middle and senior management	Diagnostic survey, and interview questionnaire conducted via Zoom application	CSR activities during Covid-19 in the three countries with different rates were in relation to responsibility towards employees and society. The country which provides the most significant CSR responsibility was Belgium
Wu & Zhu (2021) <b>“The Role of CSR Engagement in Customer-Company Identification and Behavioral Intention During the COVID-19 Pandemic”</b>	A theoretical model proposed to describe a case study of DiDi (a Chinese shared brand) on WeChat to analyze customer-company identification, behavioral intention (purchase intention, brand loyalty, and e-word-of-mouth of customers).	January 12, 2021, to April 31, 2021	241 valid responses from customers	Online survey Questionnaire to use Structural Equation Modeling technique	Engaging in CSR initiatives during Covid-19 such as donation activities, using part of its budget to assist the community, and being environmentally responsible brings positive effects. This study suggested that customer-company identification plays a mediating role between CSR engagement and behavioral intention of customers.
Mahmud et al. (2021) <b>“Corporate Social Responsibility: Business Responses to Coronavirus (COVID-19) Pandemic”</b>	Grounded on stakeholder theory and CSR literature, the study explores business responses to the Covid-19 pandemic to support its vital stakeholders such as employees, customers, communities, and society as a whole through CSR initiatives.	January 1, 2020, to April 30, 2020	25 of the 100 Best USA Corporate Citizens in 2019	Manual content analysis (data sources such as press releases, newsletters, and letters to shareholders that were retrieved from the company’s respective website)	Most companies have immediately responded with allocated budgets and extended great efforts in every aspect of needs during the Covid-19 pandemic. For employees’ protection, CSR practices were: work from home/remote work policy, cleaning conventions and hygiene protocols, health ascended quarantine, and social distancing practices and travel restriction as well as offering paid leave and sick pay with health care employee volunteerism engagement benefits and employee relief programs. These external CSR practices focus on stewardship relations between businesses and customers, and communities.
Zhang et al. (2021) <b>“The impact of COVID-19 on business perspectives of sustainable development and corporate social responsibility in China”</b>	Exploring changes in CSR priorities of companies and implications which arise from the pandemic and exploring the post-pandemic situation by testing the mean difference among stages of COVID-19 (pre, mid and post) dimension (social, economic and environmental).	2020-2022	1178 respondents (owners and other management team members of companies headquartered across China)	questionnaire-based survey	The perceived importance of each CSR dimension pre, mid and post COVID-19 is significantly different; in terms of importance, economic and social dimensions are a central concern during and post pandemic; the environmental dimension appears to be the one dimension that is in danger of being left behind for Chinese companies once the pandemic ends.

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<p>Brand et al. (2022)  <b>“Changes in Corporate Responsibility Management during COVID-19 Crisis and Their Effects on Business Resilience: An Empirical Study of Swiss and German Companies”</b></p>	<p>The examination of the changes occurred in corporate responsibility management and corporate responsibility reporting activities during the Covid 19 crisis in Switzerland and Germany, trying to study the correlation between corporate responsibility management and business resilience in terms of maintaining expected financial performance during the Covid-19 crisis</p>	<p>2019 - 2021</p>	<p>10 largest companies for the quantitative study, 108 valid responses</p>	<p>A qualitative study is based on the analysis of the 2019 and 2020 annual CSR reports, and a quantitative analysis via an online survey tool.</p>	<p>Companies analyzed in Switzerland and Germany expanded their sustainability reporting in all sustainability dimensions; the qualitative study shows an increase in reporting volume not only overall but also in each sustainability dimension (ecological, social, and economic) with the highest increase in the social dimension. There is a tendency for corporate responsibility management to move away from upstream and downstream sustainability topics and focus more on in-house sustainability topics. There is a correlation between two corporate responsibility topics of local recruitment and occupational health and expected financial performance as an aspect of maintained business resilience in times of crisis</p>
<p>Vyas (2022)  <b>“New normal” at work in a post-COVID world: work-life balance and labor markets. Policy and Society”</b></p>	<p>The exam of both positive and negative impacts of Covid-19 on the labor market and WLB, and mapping the “new normal” by the identification of composition of a future labor market, and what WLB might look like, highlighting possible trends and directions.</p>	<p>2020-2022</p>	<p>-</p>	<p>Critical study</p>	<p>Even though companies have taken responsibility towards their employees, but still there is a category of workers that have been forced to brave health dangers of continued social contact, because sitting at home incurs financial strain.                      -The paper flags key trends that will manifest themselves in the future. Such as: the accelerating of digital transformation, the emergence of hybrid work, The occurrence of major changes in organizational infrastructure and labor mobility.</p>
<p>Popa et al. (2022)  <b>“The Effects of Corporate Social Responsibility (CSR) on Consumer Behavior in Online Commerce: The Case of Cosmetics during the COVID-19 Pandemics”</b></p>	<p>The analysis of the impact of CSR initiatives of cosmetics companies on customer behavior in both short and long run (buying intention) and the long-term (client loyalty) in the case of electronic commerce during the Covid-19 pandemic in Romania</p>	<p>March - June 2021</p>	<p>1265 actual and potential consumers of cosmetic products</p>	<p>Online survey Questionnaire</p>	<p>There is a positive relationship between CSR and both buying intention and client loyalty, but these relationships are also highly mediated by brand trust and competitive advantage. The present study illustrates that brand trust mediates on its own and, in subsequence with competitive advantage, the relationship between CSR and buying intention</p>
<p>Farmaki et al. (2022)  <b>“CSR communication and international marketing: Insights from the COVID-19 pandemic”</b></p>	<p>The analysis of CSR communication of the Fortune top-100 companies during the COVID-19 pandemic.</p>	<p>1 February 2020 - September 2021</p>	<p>COVID-19-related tweets of the Fortune top-100 companies using Twitter in period of Local spread and confinement</p>	<p>Empirical study based on Content analysis by using NVivo</p>	<p>Most companies adopted a response strategy to CSR communication by informing customers of their COVID-19 responses in relation to several issues such as alterations in companies' processes and the impacts of the pandemic on health. The study suggests that the CSR practices of companies should be strategically embedded in organizations' international marketing plans and not remain just on-off responses to crises.</p>

Source: Research results, 2022



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