

UNIVERSITY OF BIRMINGHAM

University of Birmingham
Research at Birmingham

CSR logics in developing countries: translation, adaptation and stalled development

Jamali, Dima; Karam, Charlotte; Yin, Juelin; Soundararajan, Vivek

DOI:

[10.1016/j.jwb.2017.02.001](https://doi.org/10.1016/j.jwb.2017.02.001)

License:

Creative Commons: Attribution-NonCommercial-NoDerivs (CC BY-NC-ND)

Document Version

Peer reviewed version

Citation for published version (Harvard):

Jamali, D, Karam, C, Yin, J & Soundararajan, V 2017, 'CSR logics in developing countries: translation, adaptation and stalled development', *Journal of World Business*. <https://doi.org/10.1016/j.jwb.2017.02.001>

[Link to publication on Research at Birmingham portal](#)

Publisher Rights Statement:

Eligibility for repository: Checked on 9/3/2017

General rights

Unless a licence is specified above, all rights (including copyright and moral rights) in this document are retained by the authors and/or the copyright holders. The express permission of the copyright holder must be obtained for any use of this material other than for purposes permitted by law.

- Users may freely distribute the URL that is used to identify this publication.
- Users may download and/or print one copy of the publication from the University of Birmingham research portal for the purpose of private study or non-commercial research.
- User may use extracts from the document in line with the concept of 'fair dealing' under the Copyright, Designs and Patents Act 1988 (?)
- Users may not further distribute the material nor use it for the purposes of commercial gain.

Where a licence is displayed above, please note the terms and conditions of the licence govern your use of this document.

When citing, please reference the published version.

Take down policy

While the University of Birmingham exercises care and attention in making items available there are rare occasions when an item has been uploaded in error or has been deemed to be commercially or otherwise sensitive.

If you believe that this is the case for this document, please contact UBIRA@lists.bham.ac.uk providing details and we will remove access to the work immediately and investigate.

World Business

Elsevier Editorial System(tm) for Journal of

Manuscript Draft

Manuscript Number: JWB-D-15-00115R4

Title: CSR LOGICS IN DEVELOPING COUNTRIES: TRANSLATION, ADAPTATION AND STALLED DEVELOPMENT

Article Type: Review Article

Keywords: CSR, Review, Institutional Theory, Institutional Logics, Developing Countries, Future Research

Corresponding Author: Professor Dima Jamali,

Corresponding Author's Institution:

First Author: Dima Jamali

Order of Authors: Dima Jamali; Charlotte Karam; Juelin Yin; Vivek Soundararajan

Abstract: Drawing from an Institutional Logics approach combined with the Scandinavian Institutional perspective on the Circulation of Ideas, we suggest a two-step analytic framework for analyzing the adaptations of CSR logics in developing countries. We make use of this framework to help tease out the multiplicity of institutional logics captured in the CSR literature pertaining to four specific countries of interest: China, India, Nigeria and Lebanon.

**CSR LOGICS IN DEVELOPING COUNTRIES:
TRANSLATION, ADAPTATION AND STALLED DEVELOPMENT**

Dima Jamali^a

Charlotte Karam^b

Juelin Yin^c

Vivek Soundararajan^d

ABSTRACT

In this paper, we advance an analytic framework to help better trace the meaning and practice of CSR in developing countries, which draws from an institutional logics approach combined with the Scandinavian institutionalist perspective on the circulation of ideas. We suggest a two-step analytic framework where (1) circulated generalized assumptive logics relevant to mainstream CSR understanding are *translated* for applicability to developing countries generally and (2) through further circulation these translated logics are *adapted* toward a more context-specific relevant and meaningful application of CSR. Translation and adaptation form the basis of ongoing “editing processes” which we use to help tease out the multiplicity of institutional logics captured in the CSR literature pertaining to four specific countries of interest: China, India, Nigeria and Lebanon. The nuanced analysis presented helps provide relevant implications in relation to supranational, as well as culturally embedded and nuanced institutional logics shaping CSR in developing countries. It also highlights the existence of a hybridity of entangled institutional logics shaping not only CSR expressions in the four focal developing countries, but also ensuing patterns of development.

^aAmerican University of Beirut, P.O.Box 11-0236 / (Olayan School of Business) Riad El-Solh / Beirut 1107 2020, Lebanon. dj00@aub.edu.lb, +9611350000 ext 3727,

^bAmerican University of Beirut, P.O.Box 11-0236 / (Olayan School of Business) Riad El-Solh / Beirut 1107 2020, Lebanon. ck16@aub.edu.lbdj00@aub.edu.lb

^cXi'an Jiaotong-Liverpool University (XJTLU), International Business School Suzhou (IBSS), China, yinjuelin@foxmail.com

^dUniversity of Birmingham, Birmingham Business School, UK, V.SOUNDARARAJAN@bham.ac.uk

**CSR LOGICS IN DEVELOPING COUNTRIES:
TRANSLATION, ADAPTATION AND STALLED DEVELOPMENT**

Editor: After reading your revision and responses to me and the reviewers, I am pleased to conditionally accept your paper for publication JWB. Congratulations! I would like you to take one more opportunity to read and edit your paper carefully. For example, in your abstract, I don't think either "Institutional Logics" or "Scandinavian Institutionalism" should be capitalized. I also wonder about the word "stunted" in the title. You only use this word once in the paper. Would "unrealized" be a better way to phrase this? While these are a few examples that come to mind, I would ask that re-examine all of the relevant language to make sure it is as clear, simple and straightforward as possible. Also, please incorporate the tables and figures into the main document rather than retain them in a separate file.

Authors: Thank you for your consideration; we have implemented all the changes you have recently suggested. We have replaced stunted in the title with stalled. We think that development is stalled rather than "unrealized" in the sense that there are mixed patterns of development across the developing world and unrealized might be overly pessimistic perhaps. We also read through the paper and simplified the language as much as possible. We also placed all the Figures and Tables within the body of the paper. We thank you for your wonderful comments and support throughout and are sincerely looking forward to seeing this paper in print.

**CSR LOGICS IN DEVELOPING COUNTRIES:
TRANSLATION, ADAPTATION AND STALLED DEVELOPMENT**

ABSTRACT

In this paper, we advance an analytic framework to help better trace the meaning and practice of CSR in developing countries, which draws from an institutional logics approach combined with the Scandinavian institutionalist perspective on the circulation of ideas. We suggest a two-step analytic framework where (1) circulated generalized assumptive logics relevant to mainstream CSR understanding are *translated* for applicability to developing countries generally and (2) through further circulation these translated logics are *adapted* toward a more context-specific relevant and meaningful application of CSR. Translation and adaptation form the basis of ongoing “editing processes” which we use to help tease out the multiplicity of institutional logics captured in the CSR literature pertaining to four specific countries of interest: China, India, Nigeria and Lebanon. The nuanced analysis presented helps provide relevant implications in relation to supranational, as well as culturally embedded and nuanced institutional logics shaping CSR in developing countries. It also highlights the existence of a hybridity of entangled institutional logics shaping not only CSR expressions in the four focal developing countries, but also ensuing patterns of development.

Keywords: Corporate Social Responsibility; Review; Developing Countries; Logics; Future Research

This research did not receive any specific grant from funding agencies in the public, commercial, or not-for-profit sectors.

INTRODUCTION

Jamali and Karam (2016) note that CSR remains a concept dominated by Western frames, nuances and connotations as presented in mainstream management and business literature. Although evidence for this dominance is clear, there is a growing body of research attesting to divergent manifestations of CSR across the developing world. In fact, the heterogeneous socioeconomic, historical and political realities of developing countries provide impetus and a niche for unique forms of responsible business as well as tailored adaptations of globally dominant CSR practices to local contexts (Jamali & Neville, 2011; Prieto-Carron et al., 2006). To understand the wide range of CSR expressions, researchers should thus acknowledge the need for a nuanced analysis of how CSR manifests itself in specific contexts outside of the developed world (Blowfield & Frynas, 2005; Idemudia, 2011; Kolk & Lenfant, 2010; Luetkenhorst, 2004; Moon & Shen, 2010), while allowing for a generally broad analytic basis for comparison. To date however, researchers have not done well in balancing between depth and breadth in CSR research. Comparative work on the developing world often takes two forms: (1) broad exploration of CSR in developing countries as part-and-parcel of large multi-country studies (e.g., Aguinis & Glavas, 2012; Egri & Ralston, 2008) or (2) specific, in-depth examination of CSR expressions in a particular country or region (e.g., Idemudia, 2011; Iyer, 2009). In the first form, there is a search for commonalities in CSR antecedents and outcomes across the globe with benchmarks largely drawn from a developed world perspective (e.g. Aguinis and Glavas, 2012). In the second form, there is an examination of the particularities of contextual dynamics shaping CSR expressions in a single country or a small collection of neighboring countries (Chapple & Moon, 2005; Idemudia, 2011). The latter form is known to generate insights and recommendations that are of utility to those interested in that specific national or regional context but offer little room to draw out nuanced generalizations.

In this paper, our aim is to try to step away from exploring traditional categories, variables or global templates, and instead begin to tease out local specificities while starting from more *Generalized Assumptive Logics* surrounding CSR. By generalized assumptive logics we refer to mainstream (usually Western centric) logics that have dominated the bulk of CSR research to date (Jamali and Karam, 2016). These generalized assumptive logics tend to be grounded in largely coherent systems of governance (Kang & Moon, 2012) and implicitly tied to specific national business system (NBS) configurations more common of Western developed economies (Brammer, Jackson, & Matten, 2012; Whitley, 1999) largely focused on national economic performance and efficiency (Wood & Frynas, 2006). Hence, a key question we pose in the current paper is: what if the context was different or if we assumed alternative system configurations (see Hall and Soskice 2001; Howell 2003)? How do the logics surrounding CSR change when applied or adopted or adapted in peculiar or incoherent national business systems (Wood & Frynas, 2006; Jamali and Karam, 2016) such as what we commonly encounter in developing country contexts?

In this regard, therefore, our aim in this paper is to focus specifically on better understanding CSR meaning and practices by attempting to tease apart the various logics tied to CSR in particular developing country contexts. More specifically, we focus on separating the generalized assumptive logics vis-à-vis CSR from two other forms of logics, namely: (1) the logics surrounding CSR across developing countries in general and (2) the CSR logics encountered in specific developing countries in particular. To do this, we adopt an institutional logics lens which is helpful because it directs our attention to examine multiple forms of logics within the clearly delineated institutional orders of the state, market, corporation, professions, family, and religion (see Friedland & Alford, 1991; Thornton et al., 2012). Our focus is specifically on the ‘*CSR-Institutional Order*’ interface. That is, we take into consideration the dominant logics that shape and define the characteristics of each institutional order (i.e., intra-order logics) and their interactions with CSR meaning and practice. This approach is novel in that it allows us to track and articulate the logics of these core institutional orders vis-à-vis CSR and how the intersections of logics emerging from the global discourse on CSR and local-specific institutional logics interface in complex ways to shape collective meaning within the specificities and local configurations of developing nations.

Capitalizing on this approach, our paper makes three important contributions that help advance CSR research. First, we highlight the utility of the institutional logics approach in analyzing CSR meaning and practices. While institutional theory has taken center stage in the broader CSR literature (see Campbell, 2007; Matten & Moon, 2008), the use of the institutional logics approach in analyzing CSR remains limited (e.g. Tan & Wang, 2011; Zhang & Luo, 2013). Our manuscript demonstrates how this approach can be used to help capture the socially constructed and historical patterns of cultural symbols and material practices tied to core institutional orders in developing countries and how these, simultaneously, invariably interface with global western centric assumptive logics (pertaining to CSR in this case). Our second contribution lies in invoking the Scandinavian stream of literature on the circulation of ideas (e.g. Haverman & Rao, 1997; Lounsbury & Pollack, 2001; Sahlin-Andersson & Engwall, 2002) to supplement the institutional logics lens. The combination of the two helps to better advance a two-step framework for analyzing the translation and adaptation of CSR in developing country contexts. Combining these two perspectives, we propose a dynamic and interactive process where CSR ideas and practices are circulated across national boundaries and institutional orders, shifting from generalized notions to embedded practices with local meaning, and evolving in a manner that “may not only lead to homogenization but also to variation and stratification” (Sahlin & Wedlin, 2008: p. 219). Therefore, moving away from assumption of imitative diffusion and homogeneity that dominated institutional theory for decades, our framework helps in tracing the dynamic variations in CSR logics through the iterative translation and adaptation of CSR ideas to developing world contexts. Finally, our analysis highlights the existence of important supranational logics

further contributing to a complex web of entangled institutional logics influencing CSR expressions and development patterns across the developing world.

Our research supports a recent stream in the CSR literature that increasingly highlights the crossvergence (Jamali and Neville, 2011) and peculiar adaptations of CSR in developing country contexts. For example, recent scholarship documents variations in both CSR conceptions (CSR thinking) and CSR applications (CSR doing) in developing countries (e.g., Jamali and Karam, 2016); the endogenous forms of CSR activities of small-to-medium size enterprises (e.g., Karam and Jamali, 2015); the culturally-based socially responsible or irresponsible practices of local companies within specific nations framed in the context of traditions (e.g., Balasubramanian, Kimber & Siemensma, 2005; Husted, 2014; Zheng and Chun, 2016); and the distinct CSR excursions of developing country multinational enterprises as compared to their global counterparts (e.g., Doh, Husted, & Yang, 2016; Preuss, Barkeryeyer & Glavas, 2016). Our paper contributes to this growing stream of literature by fleshing out a yet unexplored dimension of variation relating to the complex translation of the institutional logics surrounding CSR in developing countries through the interplay of global assumptive logics and their local endogenous adaptations/iterations.

In the sections that follow, we begin by reviewing the institutional logics approach and argue how it can be usefully supplemented with a Scandinavian institutionalist perspective on the circulation of ideas. We then delineate our two-step framework for analyzing the translation and adaptation of CSR logics in developing countries. Although our framework recognizes that assumptive logics are multi-directional (e.g., east to west and west to east, or north to south and south to north), we focus specifically on the circulation of global assumptive CSR institutional logics from mainstream to developing country contexts and the further iterative adaptation of these logics as they interface with various institutional orders and as they are turned into local CSR meaning and practices in specific developing nations. We then present the scope and method of our review followed by our analysis. In closing, we synthesize the findings, identify gaps in research, and offer reflections to guide future contextually nuanced CSR research.

ANALYTICAL FRAMEWORK: INSTITUTIONAL LOGICS AND CIRCULATION OF IDEAS

While the inception of the institutional logics perspective is attributed to neo-institutional theory and the institutional analysis of organizations (DiMaggio & Powell, 1983; Friedland & Alford, 1991; Scott, 1995, 2001), this approach has recently become more clearly visible in the writings of Thornton et al. (2012) in the book entitled “*The Institutional Logics Perspective: A New Approach to Culture, Structure and Process*”. Essentially, the institutional logics perspective provides a powerful analytical framework for analyzing the inter-relationships among macro institutions and strategic choices made by organizational actors embedded in specific social systems (Thornton et al., 2012). The institutional logics approach thus highlights the importance of the institutional orders and how they form a complex inter-institutional system

within each nation while each still retaining their unique organizing principles, practices, and symbols (Friedland and Alford, 1991; Thornton et al., 2012). Institutional logics thus represent as per Thornton and Ocasio (2008) “the socially constructed, historical patterns of cultural symbols and material practices, including assumptions, values, and beliefs, by which individuals and organizations provide meaning to their daily activity, organize time and space, and reproduce their lives and experiences” (see Thornton et al., 2012: p.2). Indeed, logics translate into salient frames of reference that condition organizational actors’ sense-making choices by shaping how reasoning takes place and how rationality is experienced (Thornton et al., 2012).

We focus in this paper on the CSR-Institutional Order Interface, that is, the interface between CSR and each of the six orders specifically noted above. In Friedland and Alford’s (1991) original treaties, the institutional order of the state focuses on monitoring/regulation and converting diverse issues into consensus and majority vote; the institutional order of the market is focused on the accumulation, codification and the pricing of human activity (e.g., profit growth); the institutional order of the corporation embeds knowledge and expertise in the routines and capabilities of a hierarchy; the institutional order of the professions focuses on professional expertise, grounded in a code of ethics and peer surveillance organized by external associations; the institutional order of the family focuses on reciprocal and unconditional obligations among family members and looking after family best interest; and the institutional order of religion focuses on moral principles and faith and differential explanations of the origins of the world. We argue that the dominant CSR logics tied to these institutional orders have been shaped within Western developed frames of reference where the global conversation around CSR is situated. This is what we have referred to in this paper as generalized CSR assumptive logics. These are the mainstream logics more characteristic of Western developed economies, tied to particular efficient configurations of National Business Systems (Brammer, Jackson, & Matten, 2012; Whitley, 1999), and mainly presumed to be grounded in coherent systems of governance (Kang & Moon, 2012).

However, research on developing world contexts suggests a peculiar constellation of institutions in developing countries, often tied to endogenous socially constructed and historical patterns of CSR logics, leading to nuanced complexities of the CSR-Institutional Order interfaces. To better understand these complexities, we borrow from the Scandinavian tradition of neo-institutionalism (e.g. Haverman & Rao, 1997; Lounsbury & Pollack, 2001) because it moves beyond notions of pure diffusion of meaning and practice, and instead calls for researchers to capture the contextual aspects of how ideas are circulated in an interactive and highly iterative manner and transformed in the process to localized meaning and practice (Djelic & Sahlin-Andersson, 2006). As Boxenbaum and Pedersen (2009: 179) summarize Scandinavian institutionalism highlights “variation and distinctiveness rather than isomorphism and standardization” (p. 179) and “research objects that are situated, dynamic, unique, ambiguous, fragmented and emergent” (p.

187). In the current paper, this form of institutionalism is combined with notions of institutional logics to help us better trace the adaptation of CSR logics in developing country contexts through grounding in complementary theoretical traditions (Frynas and Yamahaki, 2016). This combined lens allows us to keep track of mainstream forms of CSR meaning and practice on one hand, while also accounting for the complex interactions with endogenous socially constructed logics in the developing world. Next we delineate the two-step editing of CSR logics through translation and adaptation.

Two-Step Editing of Logics: From Mainstream to Developing World to Local Context

The institutional logics perspective emphasizes the interdependence of the symbolic and material aspects of institutions, suggesting that society and social relations are not just about the diffusion of material structures, but also about the more abstract, normative and symbolic involving ideation and meaning (Friedland and Alford, 1991). The symbolic and material aspects of institutions are closely tied to context and mutually constitutive and interdependent in achieving institutionalization and collective meaning. In this regard, therefore, one can expect global CSR meanings and practices, and the corresponding institutionalized rational myths pertaining to best practices, to be present and spread across the globe yet adapted differentially as they interact with variant national institutional constellations.

Moving away from notions of homogenization and the diffusion of CSR best practice, we focus instead on the dynamic aspects of the circulation of ideas and institutionalized material practices. The circulation of CSR ideas implies an active *editing* of institutionalized logics, material practices and symbols during transmission to new contexts involving different actors, institutions, traditions and cultural symbols (Zilber, 2006). As explained by Sahlin and Wedlin (2008), editing involves change and innovation in the content and flow of ideas with their active transferal and interpretation “in a context of actors, traditions and institutions, as diffused ideas are translated throughout their circulation, and as they evolve differently in different settings they may not only lead to homogenization but also to variation and stratification” (p.219). Building on this notion of editing, with regard to the circulation of CSR meaning and practices, therefore, we propose a two-step editing process (see Figure 1) where (1) the generalized assumptive logics relevant to CSR from our mainstream Western-based understanding are edited for applicability to developing countries generally (i.e., Translation) and (2) these translated logics are further edited within each developing country toward context-specific relevant and meaningful understanding and applications of CSR material practices (i.e., Adaptation). Here therefore editing results in the re-contextualization of CSR such that the meaning and content of CSR related experiences is reformulated for local relevance (Sahlin & Wedlin, 2008).

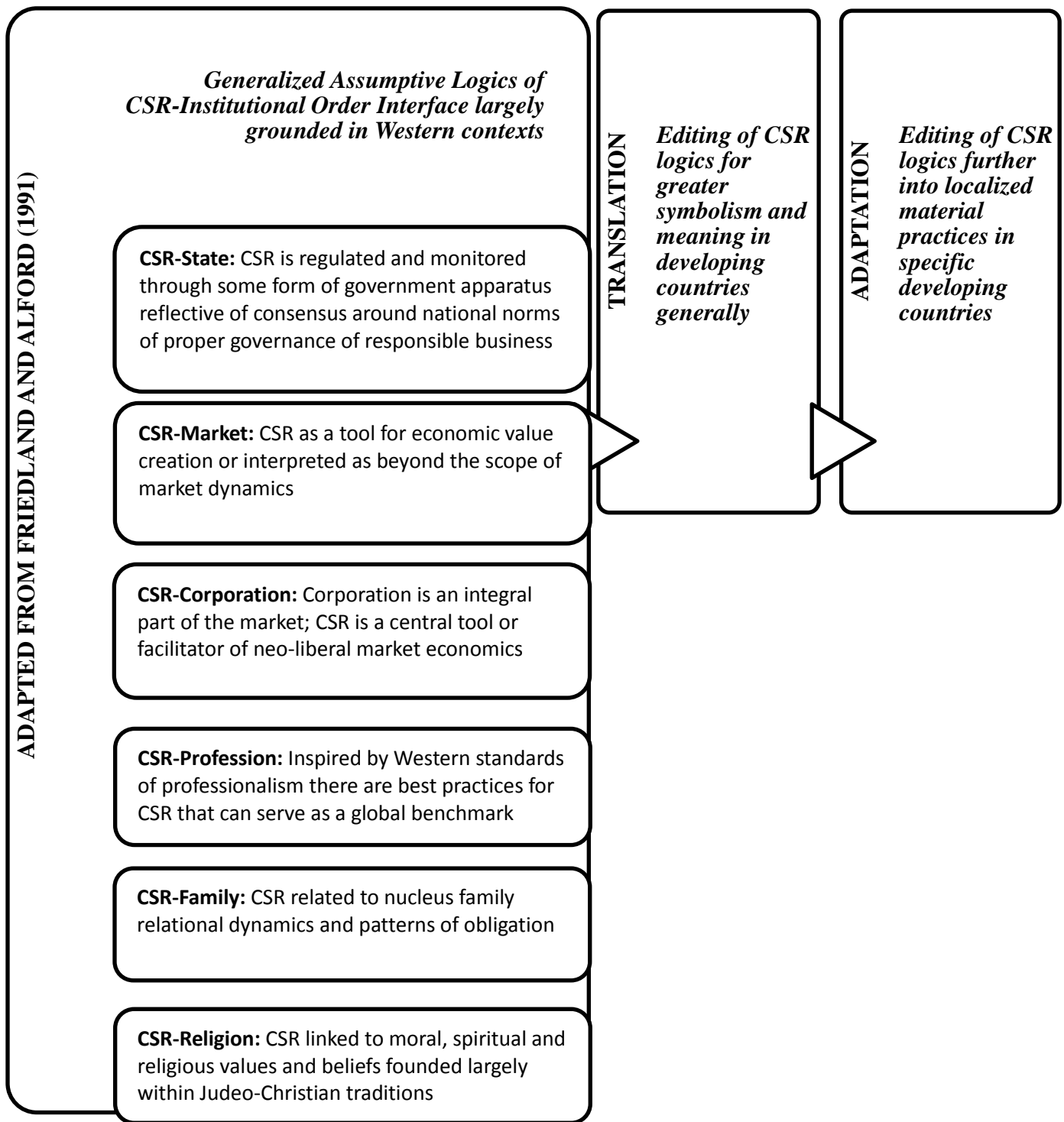


Figure 1. The Two-Step Editing Process of Translation and Adaptation of Logics at the CSR-Institutional Order Interface

This two-step translation-adaptation editing process is proposed to be relevant across all six of the institutional orders, and indeed, relevant to each of the CSR-order interfaces. At the outset we start, as captured in the first column of Figure 1, with the set of generalized assumptive logics underlying each of the CSR-Institutional Order interfaces (i.e., CSR-state; CSR-market, CSR-corporation, CSR-profession, -CSR-family, and CSR-religion). These generalized assumptive logics derived from mainstream developed nation contexts, undergo a first level of editing where we expect to see the shaping of generalized assumptive logics of each CSR-institutional order interface to be translated to better match the institutional realities of developing countries. Here editing of the logics occurs for greater levels of relevance in symbolism and meaning to developing contexts generally.

For example, the generalized assumptive logic of the CSR-State interface is tied to a different institutional configuration than what is relevant in most developing countries. Where in the USA or Canada the state is understood to regulate and monitor CSR and promote common norms of understanding and consensus, this logic does not necessarily make sense in contexts where the state function is weakened, coopted or virtually non-existent. Therefore, the CSR-State interface may thus carry a different logic in these latter contexts. Hence, we argue that the assumptive logics are first edited by being translated to better fit the developing country context of weakened and fragile state structures where states are unable to promote effective monitoring, regulation and consensus. First level editing therefore involves editing and translating the generalized assumptive logics vis-a-vis CSR for relevance to developing country contexts.

In the second step, these CSR translated logics are further edited (i.e., adaptation) so that the specific symbolic meanings and material practices attached to the actual manifestation of CSR have local relevance for the peculiar context and institutional constellation of each nation. Here the nation-specific CSR field, made up of a specific constellation of institutional orders and corresponding logics, works to shape what makes local sense and has local value for that particular context. Therefore, and in reference to the CSR-State interface, we expect to also see a second level of editing through the adaptation of the translated CSR-State logics into specific localized meaning and the local tweaking of the rules/policies governing CSR in China or in India or in another developing country context specifically in light of local values and local idiosyncrasies and the mutual interactive effects of multiple institutions and logics comprising the interinstitutional order in specific nations.

Taken together, the first step involves translation of dominant CSR meanings for relevance to developing countries generally (in comparison to the developed countries); while the second step involves differential adaptation to match the nuanced emic constellation of orders and logics within each developing country specifically (in comparison to each other). In this way, the two-step editing process not only helps in tracing the complex process of translation and adaptation of CSR across the developing world, but can help as well in compiling the salient and distinctive CSR logics in each developing country, while also

allowing to trace commonalities across the developing world. Our model recognizes that the infrastructure and editing rules differ between developed and developing countries, but also accounts for specific developing country editing idiosyncrasies. This model helps to extend our theorizing beyond the simplistic diffusion of CSR, which connotes the mimetic adoption of CSR practices to identify and trace the inevitable transformation of CSR ideational and material content in the process of movement and adoption.

COUNTRIES IN FOCUS AND METHOD OF THE REVIEW

A number of reviews of the CSR literature have emerged such as Aguinis and Glavas (2012), Carroll and Shabana (2010), and Frynas and Stephens (2014). Most relevant for the current paper is the work of Jamali and Karam (2016) in which these authors review 452 peer-reviewed CSR articles focusing on developing country contexts and drawing on both management and niche CSR journals published between 1990 and 2015. From these articles, we used two specific criteria to choose four countries for analysis. First, we identified the top seven developing countries with the highest representation of articles including: China (62), India (52), Nigeria (24), South Africa (22), Brazil (19) and Lebanon (13). Second, to ensure variations in economic status, we selected two higher growth BRICS economies (China, India) and two weaker economies (Nigeria, Lebanon). These four countries offer significantly different institutional constellations and business environments (see Table 1). China, for example, ranks in the top quartile for global competitiveness, followed by India which ranks above the median, while Lebanon falls below the median and Nigeria appears in the bottom quartile (World Economic Forum, 2015). Both China and Lebanon rank above the median on indicators of higher education and training and goods market efficiency (World Economic Forum, 2015). High levels of perceived corruption seem to be salient across all four countries, with Nigeria performing the worst on the Corruption Perception Index (CPI) followed by Lebanon, China and India respectively (Transparency International, 2015). Inequitable income distribution, measured by the Gini index, affects China and Nigeria the most and to a lesser extent India (World Bank, 2016a). All four countries have negative governance indicator scores for Government Effectiveness in China, Voice and Accountability in India; World Bank, 2016b). Also, as the scores on the *Ease of Doing Business* index indicate, the business environment in India, China, Nigeria and Lebanon is characterized by excessive procedures, especially in terms of time and cost involved in dealing with starting a business, construction permits, registering property, paying taxes and enforcing contracts (World Bank, 2016c; see Table 1). In terms of ease of doing business, China ranks at the top, above the median, while India and Lebanon rank below the median, and Nigeria ranks in the bottom quartile.

TABLE 1. KEY BUSINESS AND ECONOMIC INDICATORS – INDIA, CHINA, NIGERIA AND LEBANON

Key Economic Indicators				
	India	China	Nigeria	Lebanon
Population (millions), 2014^a	1295.3	1364.3	177.5	4.5
GDP per capita (US \$), 2014^a	1581.5	7590.01	3203.3	10057.9
GDP growth (annual %), 2014^a	7.3%	7.26%	6.3%	2%
GDP (PPP) as share (%) of world total, 2014^a	6.79%	16.57%	0.97%	0.07%
Global competitiveness index 2016 (rank out of 140)^b	55	28	124	101
Basic requirements sub-index 2016 (rank out of 140)^b	80	28	136	121
Institutions	60	51	124	128
Infrastructure	81	39	133	116
Macroeconomic stability	91	8	81	139
Health and primary education	84	44	140	30
Efficiency enhancers sub-index 2016 (rank out of 140)	58	32	81	71
Higher education and training	90	68	128	58
Goods market efficiency	91	58	100	56
Labor market efficiency	103	37	35	109
Financial market sophistication	53	54	79	78
Technological readiness	120	74	106	66
Market size	3	1	25	77
Innovation & sophistication sub-index 2016 (rank out of 140)^b	46	34	114	67
Business sophistication	52	38	94	61
Innovation	42	31	117	95
Remittance inflow^a				
Personal remittances, received (billion US\$), 2014	70.4	29.9	20.8	7.4
Remittances per capita (US \$), 2014	54.34	21.92	117.36	1628.4
Governance indicators, 2014 (Estimate)^c				
Government effectiveness	-0.2044	0.3393	-1.1923	-0.3751
Control of corruption	-0.4638	-0.3304	-1.2731	-1.0627
Rule of law	-0.0892	-0.3345	-1.0835	-0.7586
Voice and accountability	0.4216	-1.5444	-0.6474	-0.4173
Regulatory quality	-0.4498	-0.2664	-0.8189	-0.2205
Political stability and absence of violence	-0.9612	-0.4631	-2.1057	-1.7211
Corruption perception index 2015 (rank out of 168)^d	38 (76)	37 (83)	26 (136)	28 (123)
Gini index 2010 (poverty gap)^a	33.9	42.06	42.97	N/A
Ease of doing business ranking 2016 (rank out of 189)^e	130	84	169	123

a World Bank- World Development Indicators databank (2016a)

b World Economic Forum (2015)

c World Bank- Worldwide Governance Indicators databank (2016b)

d Transparency international (2015)

e World Bank- Doing Business report (2016c)

The CPI score indicates the perceived level of public corruption on a scale of 0-100 where 0 means a country is highly corrupt and 100 implies minimum levels of corruption. The rank indicates a country's relative position. Governance estimates range between -2.5 and 2.5 (higher is better). Also, percentile ranks indicate the percentage of countries worldwide that rank lower than the indicated country

In total, 151 articles were identified (see Table 2), with 56% focused on the organizational level, 9% on the institutional level, and 13% on the individual level. The remaining 22% addressed two or more levels of analysis. Most of the articles were empirical in nature with 76% based on data analyses (i.e., qualitative: 41%; quantitative: 35%; and mixed method: 3%); and only 18% based on conceptual methods. The remaining 3% of the articles comprised pure review articles.

TABLE 2. SUMMARY OF LITERATURE SEARCH RESULTS ON CSR in FOUR DEVELOPING COUNTRIES

Years and Level of Analysis	Empirical n (%)			Review n (%)	Conceptual n (%)	Total n (%)
	Qualitative	Quantitative	Mixed			
Publication years						
1990 – 1994	-	-	-	-	-	0
1995 – 1999	-	-	-	-	-	0
2000 – 2004	2	2	-	-	2	6 (4%)
2005 – 2009	30	22	-	2	11	65 (43%)
2010 – 2014/15	31	29	4	2	14	80 (53%)
TOTAL	63 (41%)	53 (35%)	4 (3%)	4 (3%)	27 (18%)	151
Level of analysis						
Institutional	3	1	-	2	7	13 (9%)
Organizational	42	30	1	1	10	84 (56%)
Individual	1	17	-	1	1	20 (13%)
Multilevel	17	5	3	-	9	34 (22%)
TOTAL	63 (41%)	53 (35%)	4 (3%)	4 (3%)	27 (18%)	151

Our data can be thought of as archival qualitative data drawn from peer reviewed journals (Shah & Corley, 2006). Articles for each country were kept in separate folders and therefore, in effect, we had four separate folders. Each country-folder was then assigned to one independent researcher who was responsible for reviewing the associated articles. Each researcher has lived and worked in one of the countries under examination and also continuously engages in CSR research focused on developing countries. This is important to note as it contributes to the *credibility* criterion of qualitative rigor wherein the analyzers have substantive familiarity with the core context and subject matter under investigation (Lincoln & Guba, 1985).

Each researcher read generally through his/her batch of articles to gain general grounding with the specific content. The researcher then read more precisely through the articles, one-by-one, in order to engage in a content analysis of each. Content analysis here refers to a systematic means of describing and grouping words, statements, and ideas from the articles into fewer content-related categories in order to enhance the understanding of the overall dataset (Cavanagh, 1997). Our specific technique of content analysis moved between preconceived categories (deductive) approach where the statements were categorized into the pre-set CSR-orders and/or CSR material practices (Miles & Huberman, 1994) and conventional content analysis (inductive) approach where the statements were identified and generally grouped in order to allow for novel categories to emerge (Hsieh & Shannon, 2005). More specifically, and to clearly organize our content analysis, we created an excel sheet with four sheets one representing each of the four countries. Next in each sheet, we labelled eight columns to represent each of the six CSR-Institutional Order interfaces (i.e., CSR-state, CSR-market, CSR-corporation, CSR-professions, CSR-family, CSR-religion) plus a column for practices and another for novel categories. Further, we also labelled the rows to each represent a different article from the country-relevant batch.

This excel sheet serves as a categorization matrix (Elo & Kyngas, 2008) and helps provide structure and consistency to our analysis where each of the four independent researchers each reviewed their batch of articles while cutting and pasting related statements into the excel as they progressed. This process resulted in a number of different statements grouped under each CSR-order representing both the translation subcategories as well as the specific examples of CSR local practices (i.e., adaptation). Furthermore, the analysis allowed for meaningful statements not readily falling into the pre-set categories to be entered into the eighth column. These latter statements were further sub-grouped into meaningful emergent subcategories. As the researchers engaged in the analysis, they met intermittently to compare the process of extracting logics, to resolve any questions that arose during the analysis phase and to also complete the process in a consistent manner.

Once the analysis of the articles from the four countries was completed each excel sheet was sent to the first and second author for review. Any inconsistencies in groupings were discussed with the group through intensive skype calls and resolved, often through the merging of similar content (Coffey & Atkinson, 1996; Patton, 2005). With this method, as with any analysis, the potential for bias is real with the researchers needed to take steps to ensure the rigor of their categorization. In this regard, Lincoln and Guba's (1985) standards of *dependability* and *confirmability* are useful. In an attempt to ensure at first, that the analysis itself is logical, traceable and clearly documented (Schwandt, 2001), each of the four researchers created a concrete audit trail whereby he/she documented the categories and subcategories on the excel sheet in a meticulous manner. It is these excel sheets that were shared with the two lead authors for review. During the review the placement of each quote was examined carefully, and any disagreements were discussed at

length. For example, during the reading of statements relating to the CSR-State interface statements relating to private CSR activities used to gain government favor was categorized separately from statements relating specifically to state-private sector partnerships. After discussions, it was decided that these statements should be both categorized under the CSR-state order interface but that the possibility of positive and negative consequences could be included (i.e., opportunity as well as collusion / corruption) to more clearly capture the breadth of possibilities across the four countries. Once this was agreed, the future checks noted less disagreement and the categorization was clearer and more readily confirmable. These steps therefore also helped to ensure *confirmability* whereby these categorizations are not simply “figments of the inquirer’s imagination, but are clearly derived from the data” (Tobin & Begley, 2004: 393). Overall, this process of analysis allowed us to trace the various threads of logics surrounding the examination of CSR as it is weaved across and between key institutional orders in the four focal countries of interest. The final iteration of the analysis is summarized in Table 3 and will be further detailed in the following section.

COMPARATIVE ANALYSIS OF THE FOUR COUNTRIES

CSR-State: Reflecting Heterogeneous State Complexities and Norms of Governance

With regards to the logics related to the CSR-State interface, the two-step editing process begins with translation, moving *from* the assumption that CSR is regulated and monitored through national norms of proper governance for responsible business activities *toward* logics that are reflective of more heterogeneous forms of state complexities. The translated logics ascribe to a reality where the state’s regulating and incentivizing of CSR often takes place in the context of complex, corrupted, transitioning, and contested norms of governance. As illustrated in Table 3, our content analysis highlights two translated CSR-State logics common across the literature reviewed: (1) the state regulating/incentivizing CSR within complicated national governance structures and (2) the state having opportunities for partnership but also for collusion with business through CSR activities.

In the third column, we then trace the adaptation process (i.e., second-level editing) providing exemplars of country-specific material practices and behaviors. For example, in the case of the first translation many scholars touch on the role of the Chinese government in promoting CSR in recent years, particularly through the launching of the CSR principles in 2004 (Li et al., 2013), the Harmonious Society Policy of 2006 (Darigan & Post, 2009; See, 2009; Wang & Juslin, 2009; Zhou, Quan, & Jiang, 2012), the incorporation of CSR into the 2006 revision to China’s Company Law (Ho, 2013), and the setting up of CSR guidelines and investigation committees in various ministries (e.g. Wang & Juslin, 2009; Rothlin, 2010). In India, the state promulgated the Income Tax Act which benefits companies that pursue development projects (Mishra & Suar, 2010) and the more recent mandatory CSR act (Ray, 2013) thus providing incentive-oriented CSR policies that favor tax concessions, deductions and exemptions (e.g., Alon et al., 2010; Arora & Kazmi, 2012; Kansal & Singh, 2012). Also in Nigeria, some authors cite recent

developments in legal codes and tax-legislation (e.g., Eweje, 2006; Okoye, 2012b) and formal Codes of Conduct (Adegbite & Nakajima, 2011). Yet, across these contexts, there remains ambiguity in the rules and implementation of CSR (China: de Abrea et al., 2012; Nigeria: Ite, 2004; Rwabizambuga, 2007). For example, Xun (2013) describes that despite the CSR policies recognized by the Chinese legal system, deficiencies in their implementation undermine their effectiveness. Similarly, in India, Muller and Kolk (2015) note that challenges in enforcement in tax legislation opens space for tax avoidance.

The adaptation of the second translated CSR-State logic (i.e., state opportunities for partnerships and for corruption/collusion in the context of CSR) comes, for instance, in the form of various business-state (or public-private) partnerships. In India, Sharma (2011) describes the state as providing space for businesses to collaboratively engage in social development with NGOs. In Nigeria, other authors similarly call for the need for closer working relationships between business and government to improve public services, economic stability (Okoye, 2012b) and lobbying for better environmental legislation (Eweje 2007). In Lebanon, Jamali (2009) similarly draws attention to the role of the private-public relationship by revisiting the utility of the classic division between state and business questioning the ability of the former to solve the problematics of today without the help of the latter.

A key to the adaptation process appears to come either: (1) in activities of the state-owned enterprises (e.g., CCP in China); or (2) as state-business interactions for complicit activities. In reference to the latter, Ite (2005) bemoans the failure of oil investments to improve the quality of life of local communities wherein the government is to blame for channeling oil revenues for private benefit rather than public good. Similar sentiment has been highlighted in India (e.g., Mitra, 2012). This is particularly concerning in the context of weak states where inefficiencies of the central state governments are rampant (Das, 2009). Sentiments concerning the failings of state were highlighted in Lebanon (e.g., Jamali & Neville, 2011) and in Nigeria (e.g., Akpan, 2006; Eweje, 2006; Renouard & Lado, 2012). A final editing occurs with regard to the logics surrounding CSR as a tool that is helpful to the state specifically because it has the potential to relieve the state from its responsibilities, as is evident in China (Rothlin, 2010), Nigeria (Akpan, 2006) India (Sharma, 2012) and Lebanon (Jamali & Mirshak, 2007).

TABLE 3. Summary of Translation and Adaptation across CSR-Order Interfaces and the Four Countries

The CSR-Order Logics Interface	Step one		Step two			
	TRANSLATION of dominant meanings/symbols		ADAPTATION for differential applications			
	<i>Editing of CSR logics for greater meaning and symbolism in developing countries generally such as:</i>		<i>The edited developing country CSR logics are further edited into localized material practices such as:</i>			
			China	India	Nigeria	Lebanon
State	<i>1- state regulating and incentivizing CSR within complicated national governance structures; 2- state having partnership opportunities but also collusion/corruption opportunities through CSR.</i>		<i>Harmonious society policy; CCP and SOE CSR activities</i>	<i>Mandatory CSR Act; Rolling back regulation to attract FDI</i>	<i>Directly fund socio-economic programs after community riots</i>	<i>CSR activities filling government gaps</i>
Market	<i>1- global market integration and competition shaping CSR meaning and symbolic representation; 2- critical perspectives on the negative externalities of the market shaping CSR to better build local legitimacy and meet local needs.</i>		<i>Increased demand for CSR for better integration; CSR mitigating negative assessments of market activities</i>	<i>FDI leading to increased types of CSR; Exploited human and natural resources</i>	<i>New ways of doing CSR; Sustaining inequalities through CSR practices</i>	<i>Increased commitment to CSR best practices</i>
Corporation	<i>1- challenging the hegemonic patterns of Northern/Western corporate dominance; 2- serving as a powerful mechanism for developmental change and welfare provision.</i>		<i>CSR of state-owned enterprises important conduit to meet welfare needs</i>	<i>CSR in the form of accountable business practices of local SMEs</i>	<i>CSR countering the imperialist agenda through inclusive growth initiatives</i>	<i>CSR used to connect stakeholders and gain bargaining power</i>
Professions	<i>1- professionalization through CSR standards and best practices implementation; 2- CSR as a sign of a manager's professional style.</i>		<i>CSR partnerships with professional training institutes; World Business Council for Sustainable development</i>	<i>Enlightened professionalism</i>	<i>CSR improving technical performance; CSR practices linked to MNC standards.</i>	<i>CSR activities implemented largely within the framework of global guidelines</i>
Family	<i>1- CSR is a potential tool with which one can take care of family or the relational in-group; 2- the head of family has the decision making power to allocate CSR.</i>		<i>Recipients of CSR and philanthropic donations are also those with familial ties</i>	<i>Philanthropic traditions of family based companies</i>	<i>CSR practice shaped by clan ties; chiefs entrusted to redistribute opportunities</i>	<i>Strength of family tradition shape implicit CSR versions; imprinting of founder values</i>
Religion	<i>1- general cultural notions or spiritualism guiding CSR; 2-specific religious doctrines guiding CSR.</i>		<i>Confucian cultural tradition-harmony, prosperity, and solidarity; forbids poor quality products</i>	<i>Traditional spirituality of local community; "giving is good"- business benevolence</i>	<i>Explicit ethical business standards in Sunnah and Rabbinic writings</i>	<i>Cultural sense of community responsibility</i>

CSR-Market: Global Market Integration versus Critical of Market Externalities

The generalized assumptive logics vis-à-vis CSR are clearly founded within neo-liberal market economics wherein the pursuit of profit maximization is core as a driving force and guiding mantra. Here the two-step editing process begins with translation *from* this assumptive logic which suggests that CSR is something beyond the scope of market actor functioning (e.g., Friedman, 1970) or is a tool for shared value creation (e.g., Porter and Kramer, 2011). The translation leads *to* CSR logics that either favor further integration into global markets (e.g., Ahmad & Ramayah, 2012; Blasco & Zöflner, 2010) or criticize market externalities and highlight the possibility of CSR serving to alleviate some of the resultant ills (e.g., Karam & Jamali, 2013; Nwankwo *et al.*, 2007). In Table 3 we list the translation of these salient CSR-Market logics across the four focal countries: (1) the drive toward global market integration and competition shaping the meaning and symbolic representation of CSR and (2) the emergence of critical perspectives on the negative externalities of the market shaping CSR to better build local legitimacy and meet local needs.

The various local adaptations of the first translated logic are manifested, for example, as a strong and pervasive drive toward the traditional pursuit of profit and the role that CSR can contribute to the financial performance of firms operating in developing countries. This is suggested to occur through bettering the firm reputation, facilitating MNC entry into the market, and/or better meeting customer demands for responsible business practices. In the literature on China, for instance, CSR is invariably depicted as a tool to facilitate access to markets and banks (Zu & Song, 2009), and to also enhance corporate credibility, reputation and competitiveness (Wang & Juslin, 2009; Zhang & Rezaee, 2009). We also see the same CSR-Market logic in the literature on Nigeria highlighting how the Nigerian economy is largely dependent on the oil sector and how CSR helps to bolster in turn the standing and the financial performance of this sector (Adewale & Rahmon, 2014; Amaeshi *et al.*, 2006). This sort of logic is less prominent in the Lebanon literature, with just a few touching on how CSR is often aligned with core business goals and strategies (Jamali, 2007) and how the private sector continues to be a predominant engine of growth in the economy (Jamali & Mirshak, 2007). This logic is even less pronounced in the Indian CSR literature, with just a few scholars referring to materialism/commercialism in the context of CSR (e.g. Nambiar & Chitty, 2014).

With this drive toward market integration and competition, many authors note the rising power of the foreign interference in local business with, for example, in India, increasing trade liberalization and foreign investments which extend the role of private companies and the influence of CSR locally (Arora & Puranik, 2004; Balasubramanian *et al.*, 2005). These same logics are visible in the Nigerian context as well with different writers describing how globalization has carried with it new ways of doing business, including those pertaining to CSR (Amaeshi & Amao, 2009). In China various articles depict how economic liberalization and international trade have increased demands for CSR generally (See, 2009); and how Chinese corporations are readily accepting some CSR requirements particularly when viewed as players in

the MNCs global supply chain (Wang & Juslin, 2009). There are also various depictions of soaring expectations of CSR, particularly among consumers in the Chinese context (e.g. Deng, 2012; Tian, Wang, & Yang, 2011). Similarly, in Lebanon, Charbaji (2009) refers to the effect of globalization on the commitment to the principles of CSR and ethical corporate governance and in both India and Nigeria there are some descriptions of how the liberalization of the economy has provided exposure to new information, and standards pertaining to CSR (Narwal & Sharma, 2008; Okoye, 2012b). However, there are also voices, particularly in the China and India pockets of literature that question the extent to which this institutional logic has transcended beyond rhetoric, in terms of making an actual and concrete difference in business practice and in promoting long term sustainable development (e.g. India: Gautam & Singh, 2010; Ray, 2013; China: Li et al., 2013).

The adaptation of the second translated CSR-Market logic (i.e., critical perspectives on the negative externalities of the market shaping CSR) is also apparent across the four countries. Much of the central sentiment here relates to the need to better and more critically understand the intricacies of local informal and formal CSR practices against the back drop of global capitalist markets. Here, the localized CSR practices are largely geared to building local legitimacy through meeting local community needs and moral expectations, as well as through addressing the negative externalities of business operations. For example, in China, CSR has been described as a market-based tool signaling moral legitimacy toward society (Yin & Zhang, 2012) where such legitimacy is seen to create positive moral capital thereby helping to mitigate other negative assessments of market activities (Ye & Zhang, 2011).

Furthermore, there are ample examples where CSR practices are designed and implemented to directly tackle the negative externalities of market dynamics with a mixed record of success. For example, in India, there are CSR projects that serve as a conduit to provide welfare benefits to the poor (Arora & Kazmi, 2012, p. 465). Further, there are examples of local needs being met through setting-up and running community-corporate partnerships such as the Citibank India Community Partners who provide micro-credit facilities to low-income women in urban areas (Das, 2009). In this literature there are a number of examples of communities who believe that what they have lost or suffered is directly due to the negative externalities of market activities, and that these losses far outweigh any resources and opportunities made available through market actors (Renouard & Lado, 2012). Most striking are examples drawn from the Nigerian context wherein emergent CSR practices have not only failed to reduce violence (Adegbite & Nakajima, 2011), but have actually served to increase ethnic conflict, communal instability and inter-tribal violence “bringing different segments of a given community – or even different communities – into conflict, and thus creating the picture of a divide-and-rule CSR ethos” (Akpan, 2006, p. 236). Continued and prolonged negative sentiments surrounding the negative spillovers of market activities on local communities has led to increased frustration, disillusionment and rising protests. These sorts of violent

reactions are most clearly documented in the CSR literature on Nigeria (e.g., Amaeshi et al., 2006; Dandago & Arugu, 2014; Eweje, 2007, 2006; Idemudia, 2007; Ite, 2005).

CSR-Corporation: Profit Facilitator versus Tool for Development and Challenging Hegemony

Although identified as a separate institutional order, the corporation is an integral part of the market. The corporation, in effect, is a central tool or facilitator of neo-liberal market economics and as such we expect the same sorts of translation and adaptation editing processes. In this regard, we can trace substantively many instances of CSR practices through which the corporate entity works to increase market integration and profit. What is different, however, in the logics surrounding the corporation is the depiction of corporate entity's CSR activities as either (1) challenging the hegemonic patterns of Northern dominance, or (2) serving as a powerful mechanism for developmental change and welfare provision. In Table 3 we list the translation of this logic for greater meaning in developing countries.

The local adaptations of this first translated CSR-Corporate logic are manifested in material CSR practices particularly salient in the literature on Nigeria and India; such that the corporation is often portrayed as imperialistic, and increasingly omnipotent and powerful. Here the corporate power is beginning to be questioned and challenged with calls to contribute to the larger goals of inclusive growth and sustainable development through CSR (e.g. India: Das, 2009; Philip, 2009; Nigeria: Adegbite & Nakajima, 2011). Adegbite and Nakajima (2011), for example, highlight the indigenous logics surrounding the CSR-Corporation interface as alien to pre-colonial Nigeria and therefore as inherently tied to a colonial past and a critical sense of an imperialist agenda. Aligned with this logic, are serious calls for accountable business practices. Arevalo and Aravind (2011) note that Indian businesses "are vigorously challenging the hegemony of their international counterparts" (p. 99); suggesting that local populations are increasingly calling for local SMEs and larger endogenous businesses to succeed both financially and socially.

Turning our attention to the adaptation of the second translated CSR-Corporate logic (i.e., mechanism for developmental change), some researchers present the corporation as serving as a powerful change agent, nation builder and development facilitator precisely through utilizing CSR as a platform or tool for positive change. We see this adapted logic commonly portrayed as playing a crucial role in addressing the sustainable and socio-economic development challenges of host communities (e.g. Nigeria: Dandago & Arugu, 2014) and companies assuming functions of governments in promoting mainstream development functions and attending to the needs of disadvantaged communities (e.g. India: Gupta, 2011). This interface is also seen, at times, as an important connector or bridge between various stakeholders, leading to a significant soaring in its bargaining power (e.g. Lebanon: Jamali & Mirshak, 2007) and the increasing legitimization of such corporate power (e.g. Nigeria: Ite, 2004). The latter is particularly dominant in literature on India and China, and specifically in relation to state-owned enterprises which are still considered an important conduit for meeting public welfare needs (Ho, 2013).

CSR-Professions: Signaling Best Practice, Professionalization and Managerial Style

The generalized assumptive CSR-Professions logics suggest that there is a standard best practice for CSR that can serve as a global benchmark. In Table 3 we note the emergence of two common, salient translations of these logics across the four focal countries: (1) professionalization through CSR standards and best practices implementation and (2) CSR as a powerful mechanism for developmental change and sign of a manager's professional style. Local adaptations of the first come in many forms, such as where CSR contributes to technical/professional improvements in specific industries and through CSR influence on unions and trade associations. For example, in China, trade associations are shaping CSR strategies through providing training and guidelines, particularly in more competitive and less regulated industries (e.g. the textile sector) (Yin & Zhang, 2012). CSR is also creating opportunities for the private regulation of labor standards in global supply chains (Knudsen, 2013) and partnerships with professional training institutes including technical schools and laboratories (Graafland & Zhang, 2014). In Nigeria, CSR is conveyed as contributing to the improvement of overall technical and professional performance of managers (Olowokudejo et al., 2011) and the same logic resonates in the India literature (Balasubramanian et al., 2005). This institutional logic is less visible in the literature on Lebanon; however, Jamali (2010) suggests that CSR activities are implemented among MNCs in Lebanon largely within the framework of global guidelines/themes whereas it is informal and silent in the case of SMEs.

Furthermore, we see arguments where CSR is tied to external benchmarks whether this comes in the form of abiding by international reporting standards or adopting western MNC practices. This logic is particularly salient in the literature on China and Nigeria. For example, in China, international reporting standards for social and environmental performance and membership of companies in global business associations promote CSR (See, 2009). Further, there is recognition of how international associations like the World Business Council for Sustainable Development and the Caux Roundtable have developed useful norms, codes and best practices for CSR (Ip, 2009) and MNCs codes of vendor conduct and other responsible production standards such as SA9000 are the main instruments for introducing CSR in China (Lin, 2010). Quality standards and certifications have thus become common in China (Graafland & Zhang, 2014). In Nigeria, Amaeshi et al. (2006) note that CSR practices are largely linked to Western oil and gas MNCs and the global standard templates they have introduced.

The adaptation of the second translated CSR-Professions logic (i.e., CSR as a sign of a manager's professional style) is particularly apparent in the India literature (e.g. Mitra, 2011). Researchers note that it is often left to the individual manager's discretion to push for specific CSR activities when deciding on the budget and nature of the CSR initiatives (Sharma, 2011). Ray (2013) highlights the limitations herein where many managers appear unequipped with appropriate knowledge to make effective CSR decisions and meet community needs.

CSR-Family: Reflecting In-group Relations and Head of Family Decision Making

The generalized assumptive CSR logics vis-à-vis Family suggest a focus on nuclear family ties, with the translation and adaptation to developing country contexts resulting in many variations particularly relating to relational dynamics and patterns of obligation. In terms of translation we note the emergence of two common, salient CSR-Family logics across the four focal countries: (1) CSR as a potential tool with which one can take care of family or the relational in-group and (2) The head of family has the decision-making power to allocate CSR.

The various local adaptations of the first translated logic are manifested in particular formulations of material practices and behaviors. For example, in the Nigerian context, Renouard and Lado (2012) explain how local CSR implementation is often shaped by family ties where each person is related to an extended family, which, in turn, is part of a clan, the organization of which is determined by the first family to have occupied the land. Amaeshi et al. (2006) explain, in turn, how the founder of a business firm balances the demands of the business with his responsibility to the extended family, which could comprise an entire community. In relation to CSR, more specifically this implies complex interfaces of families with business practice and CSR. Businesses first and foremost seem to serve the interests of their network members as their primary constituency, with ample evidence of politicking between tribes/families (Amaeshi et al., 2006). We also see connotations of this logic in the China literature, where the family occupies a central role at the apex of the value or interests hierarchy (Ip, 2009). Here, recipients of CSR and philanthropic donations are also those with familial ties with businesspeople (Lin, 2010). Similarly, in the Indian and Lebanese contexts, strong philanthropic traditions of family based companies appear to have shaped implicit versions of CSR (Balasubramanian et al., 2005; Jamali & Neville, 2011; Jamali, Safieddine, & Rabbath, 2008).

The adaptation of the second translated CSR-Family logic pertains to the role of family leaders in serving as CSR gatekeepers. This is particularly visible in the literature on Nigeria, where for example, Renouard and Lado (2012) describe the role of chiefs who are entrusted with the redistribution of opportunities (e.g. jobs, scholarships, skills acquisition, contracts) in the community, and Amaeshi et al. (2006) describe the role of family chiefs in providing social security, which is more broadly related to the communal philosophy of life and concerns for the less privileged. Further, there is often the suggestion that businesses are tailored as a one-man/family affair (Adedgbite & Nakajima, 2011) which has implications for governance, creating avenues for corrupt practices that go unchecked (Adedgbite & Nakajima, 2011). In Lebanon, Jamali (2009) describes imprinting in the context of CSR, with the values of the family founder spilling over to shape the identity of the organization and its CSR orientations.

CSR-Religion: Reflecting Spiritualism and the Application of Religious Doctrines

Finally, the generalized assumptive logics of religion vis-à-vis CSR are often linked to moral, spiritual and religious values and beliefs founded largely within Judeo-Christian traditions (Carroll, 1999; Wilson, 2001). A first step of editing for developing country contexts requires a broadening of the meaning and symbolism to be more inclusive of different belief systems and world views. With translation *from* this generalized assumptive logic dominated by particular traditions *to* logics that are more ontologically diverse, we note the emergence of two common, salient logics across the four focal countries through translation, namely (1) general cultural notions of spiritualism guiding CSR and (2) specific religious doctrines guiding CSR.

Local adaptations of the first translated CSR-Religion logic are manifested as specific culturally acceptable forms of moral and just conduct or, alternatively, forms aligned with traditional values. Specific examples of such forms are visible in the pockets of literature on China, India and Lebanon, but less visible in the literature on Nigeria. In China, for example various authors refer to how CSR conceptions are aligned with Confucian cultural tradition (Yin & Zhang, 2012), and its definitions of “harmony” and “prosperity, solidarity, and consensus” (See, 2009). Shafer et al. (2007) also note how CSR is aligned with the collectivist culture of China and Wang and Juslin (2009) trace the responsible business ethos to Zi Gong (520-475 BC) who has been regarded as the originator of the “Confucian Trade” in China. Similarly, in India, various authors point to affinity between CSR and traditional spiritual values of local communities (e.g. Condosta, 2011), highlighting the fact that spirituality is deeply rooted in the Indian tradition, thus making CSR a natural extension of Indian culture (Lattemann et al., 2009). Arevalo and Aravind (2011: 410) assert that there is “belief in India that service to others is important and that one’s goals in life ought to extend beyond one’s material needs.” In Lebanon, CSR is noted to also have strong affinities to community responsibility where social and philanthropic involvement has strong historical roots (Jamali et al., 2009b).

The adaptation of the second translated CSR-Religion logic is also apparent across the four countries. Here religious doctrines are often seen as offering practical guidance to CSR and ethical business conduct in the form of moral guidance or specific instructions of actions. For example, the literature refers to how CSR conception and practice are deeply guided by the principles and moral codes of conduct tied to Confucianism, Buddhism and Taoism (Gao, 2011; Ip, 2009). Indeed, there appears to be a particular emphasis on the influence of Confucian philosophy in the China literature (Gao, 2009; Wang & Juslin, 2009); which some suggest that in its orthodox form is hostile to profit-making (Lin, 2010). Zheng et al. (2014) suggest that traditional Confucian commercial ethics prohibits the sale of low quality products, and provides guidance on price and quality regulation.

Also in the context of India, the literature makes reference to religious principles guiding charity and business benevolence (Balasubramanian et al., 2005; Gupta, 2007) and that “giving is good” (Arevalo &

Aravind, 2011: 402). In Nigeria, the literature points to organized religion as playing a central role in disseminating moral and ethical prescriptions, offering practical guidance on ethical conduct to businesses (Adegbite & Nakajima, 2011). For example, the Hebrew Bible, Rabbinic writings, the Qur'an, and the books of Sunnah are explicit concerning the ethical standards expected in particular business contexts (Adegbite & Nakajima, 2011) and the philanthropic practice of CSR in Nigeria is certainly tied to religious influences (Amaeshi et al., 2006). Finally, in Lebanon, distinctive CSR orientations among local firms have been tied to the salient religious values (Jamali & Neville, 2011), with a moral filter detected, catalyzing ethical business conduct, charity, and Zakat (Jamali & Neville, 2011).

This concludes our review across the four countries and main institutional orders. In the section that follows, we reflect on our results by first presenting a brief consolidated synthesis of the interaction and intersections of logics shaping CSR in the developing world. In doing this, we suggest a need for researchers to more carefully consider the impact of alternative NBS configurations on CSR meaning and practices. We then note that in addition to intra-national logics shaping CSR, there appear to be two additional supra-national logics that also have significance in the translation and adaptation process, namely *Geopolitical Logics* and *Development Logics*. Finally, we conclude the paper with relevant implications and directions for future research.

REFLECTION, DISCUSSION AND DIRECTIONS FOR FUTURE RESEARCH

Our efforts in this paper have been broad to capture patterns within the research literature across four different developing country contexts, but also narrow enough to capture specificities of the local nuances within each context. In our attempt to balance between depth and breadth, we have demonstrated how the dominant institutional logics associated with CSR in developed countries, are edited and iterated as CSR is translated and adapted to developing world contexts. Looking at the second column in Table 3, we list the first step of the process which we refer to as translation; that is, how CSR logics are translated to provide meaning in developing countries, where peculiarities of incoherent national business systems and transitioning systems of governance are salient (Kang & Moon, 2012; Wood & Frynas, 2006). In the third column, we see the second step of the process reflecting adaptation and how CSR logics are further adapted in the context of the specific institutional infrastructure of each developing country, in the form of specific CSR material practices that make sense locally. This is where local institutional logics associated with core institutional orders and reflecting the endogenous socially constructed and historical patterns of cultural symbols and material practices become salient.

Hence, where the first step captures a broad-based, more horizontal conversion from what can be positioned conceptually as a West-to-East or North-to-South interpretation; the second step captures a more vertical bottom-up editing of CSR logics to provide more locally relevant meaning and locally appropriate material practices. It is at this second level that the interactions of translated global CSR assumptive logics

with the logics of the national institutional orders become paramount in shaping the expressions of local CSR practices and, in turn, the parameters within which managers make their decisions and act. Indeed, in terms of managerial implications, our research highlights the complexity of developing world landscapes and how this complexity may sensitize managers to the need for the careful planning of CSR interventions, which are invariably tied to local sense making and interpretation in light of the adapted CSR logics at the interfaces of multiple institutional orders. It also may sensitize managers to consider the wide range of organizational strategies available to potentially help navigate the cacophony of surrounding logics. Such strategies, as for example outlined by Oliver (1991), may range from passive conformity to compromise, avoidance, defiance or even manipulation. Our analysis, lends support to the potential salience of a range of organizational CSR responses in light of the intersection and interaction of the logics identified.

Iterative Editing of Logics, Symbols and Material Practices

Returning to the Scandinavian stream of literature on the circulation of ideas (e.g. Haverman & Rao, 1997; Lounsbury & Pollack, 2001), we find the idea of circulation particularly fruitful in helping to conceptualize the reality of CSR translation and adaptation (whether West-to-East/ North-to-South or vice versa) to local contexts, thus alerting us to the need to look beyond simple diffusion through imitation, and to probe for more depth with regard to the specificities of CSR logics within each developing country shaping managerial decision-making in relation to CSR. Our research thus provides evidence of dynamic aspects of the circulation of CSR ideas and the active, iterative reshaping and editing/reediting of its institutionalized logics, symbols and material practices as it diffuses across the globe. Our research provides evidence of how CSR logics are translated to fit developing country institutional complexities, but also how they are further edited and shaped in light of the specific institutional infrastructure of each developing country and the idiosyncrasies of the institutions encountered.

Take, for example, the logics of the CSR-State interface. We see a first level of editing through translation to fit the contextual idiosyncrasies of developing countries where the state logics continue to revolve around regulation but are invariably colored by the complex and often inefficient national governance structures of developing countries. The state institutional logics are further adapted differentially within each developing country as local institutional logics or local historical patterns of cultural symbols and meaning also influence the adaptation phase. When considering adaptation it is important to remember the logics at play within national borders both historically-grown and culturally-grounded. Here the logics associated with the State institutional order interface with the CSR logics of multiple other institutional orders (e.g. market, corporation, professions, family, religion) thus resulting in uniquely shaped forms of local CSR expressions. Thus, in the case of China, for example, even in instances when the central Chinese government tries to regulate and incentivize CSR, this effort is hampered and complicated not only by inherent ineffective governance structures and voids (see Shengtian, Weihui, &

Xiaosong, 2010, Tan, 2009), but also by localized CSR-religion logics pushing for harmonious value principles (see Wang & Juslin 2009) and by CSR-market logics, pushing for integration in global markets and hence conforming to CSR global best practice while also making use of cheaper labor resources (see Ramasamy & Yeung, 2009), and/or CSR-family logics working to ensure that recipients of CSR have some kinds of family ties and connections (Lin, 2010). Different logics are therefore intersecting and interacting, sometimes aligned but often contradictory, and invariably resulting in unique CSR adaptations in context where the manager is meant to take concrete decisions and actions.

Salient contradictions in the logics tied to the different CSR-order interfaces are important to note as well and likely to help explain the slower, often stalled patterns of development observable in these country contexts. It is, in fact, not surprising that the different efforts and initiatives tied to the different institutional order logics and the various push and pull forces surrounding CSR decision-maker stemming from the local and global scenes, often serve to slow down concerted and focused improvements geared in a single direction toward a common goal. Figure 2 attempts to capture this two-step editing process with the local institutional orders and their related logics working to reinforce and/or dissipate and/or redirect the CSR-ideas and logics circulated. The reinforcement and dissipation are often simultaneous and ongoing thereby resulting in complex, messy and protracted CSR adaptations. This may therefore also account for the political nature of CSR described by many CSR scholars focused on CSR in the developing world (e.g., Banerjee, 2008; Frynas & Stephens, 2014).

Thus, while acknowledging the impressive advances in the comparative CSR literature grounded in the logics of National Business Systems (NBSs), our review suggests that we still have a way to go to capture the complexity of CSR translation and adaptation in developing countries. Indeed, it brings us to carefully consider the impact of alternative NBS configurations on CSR translation and adaptation, and therefore meaning and practice, in developing economies where peculiar organization and transitioning (often inefficient) governance structures often interface with complicated historically grown and culturally rooted logics tied to multiple institutional orders (Kang & Moon, 2012; Wood & Frynas, 2006). As demonstrated through our paper, it is thus particularly important to consider the specific constellations of logics resulting from the complex interactions of the institutional orders in context and their implications for CSR conception and practice in developing countries.

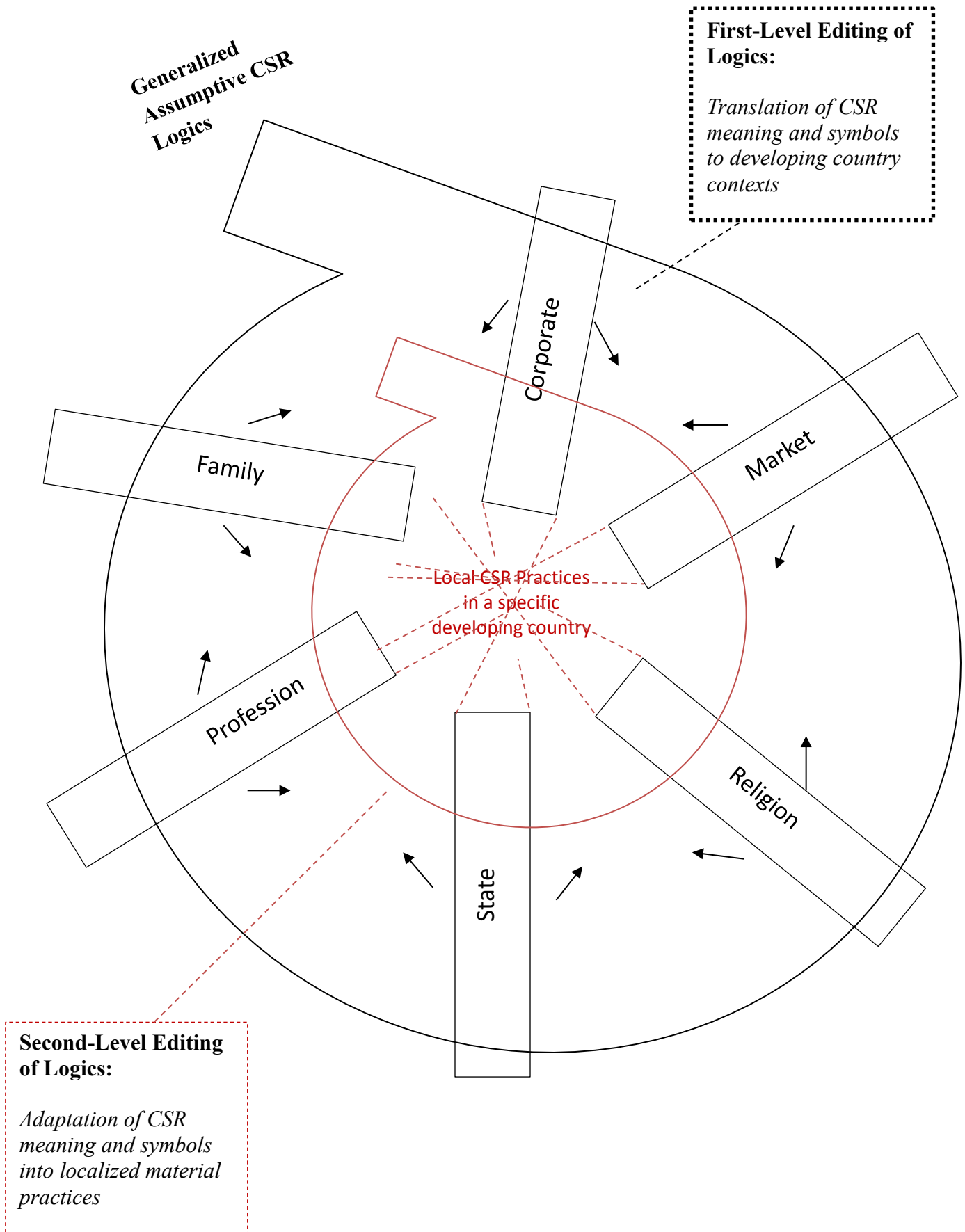


Figure 2. Two-Step Editing Process of Local CSR Logics and Practices in the Developing World

To better understand this complexity therefore the interacting and intersecting logics of different institutional orders need to be better traced in order to gauge and derive insights into the peculiar meaning and symbolism attached to the practical aspects of CSR in context. Hence, rather than presenting developing countries as a homogenous bloc, our review sensitizes us to the need for careful outlining of the heterogeneity of the logics surrounding CSR in any particular developing nation, and the need for a fine-grained analysis of the countervailing, often dissonant CSR-related logics from these different institutional orders. The dynamics associated with the different logics often result in peculiar nation-specific CSR patterns of adaptations. Recognizing this complexity is the first step to advancing a comparative CSR research agenda more sensitive to the realities of developing countries.

In the section that follows, we discuss an additional finding of our review pertaining to the salience of supranational logics, which also work to shape the translation and adaptation of CSR in developing countries. Thinking beyond national institutions and their associated logics, the literature reviewed also captured a discussion about the increasing salience of logics that transcend national boundaries and have significant relevance as we try to make sense of CSR in the developing world.

Emergent Supranational CSR Logics in Developing Countries

Beyond the CSR logics tied to core institutional orders, we also note two logics of significance, namely: *Geopolitical* and *Development*. Derived from outside national borders, these logics also work to shape CSR through the translation-adaptation process and result in further exacerbating and complicating the interfaces between the multiplicity of translated and adapted logics.

Table 4 summarizes both and begins, in the first two rows, to highlight the influence of the geopolitical in the translation phase where *international standards are converted for developing world contexts* or where *global MNC CSR templates are converted for local meaning and practice*. The most salient logics relate to meeting international standards, where researchers discuss supranational expectations regarding responsible business regardless of local circumstances (e.g., Zhou et al., 2012; Yin & Zhang, 2012); with third party actors setting these expectations including: stakeholder activists (Adegbite & Nakajima, 2011; Castelló & Galang, 2014; Ho, 2013; Ite, 2005), consumer lobbying groups (Amaeshi et al., 2006), global initiatives (Graafland & Zhang, 2014; Ip, 2009; Rothlin, 2010), and international regulators (Christmann & Taylor, 2006). The other geopolitical supranational logic concerns global MNC CSR templates and how they are converted for local meaning and practice. This dynamic is most clearly visible in the literature with concrete examples of local manifestations of conflict that are tied to MNC's CSR activities. For example, Renouard and Lado (2012) trace the violence that is linked to MNC CSR and other activities through the flow of oil money which results in the widening of divisive economic and political elitism in Nigeria. Similarly, dominance is reacted to in what Nambiar and Chitty (2014) describe as evidence of hostility toward notions of sustainability and CSR when seen as generated by western neocolonial agendas.

TABLE 4. Summary of the Two-Step Editing Process in relation to Supranational Logics

	Translation	Adaptation
Geopolitics Logics	<i>International standards are converted for developing world contexts</i>	Expectation to engage in green and environmentally responsible strategies regardless of context
		Expectation to meet international standards
	<i>Global MNC CSR templates are converted for local meaning and practice</i>	Local manifestation of conflict tied to MNC activities
		Subjugation or control of local community
Development Logics	<i>Positive development discourses</i>	Explicit government stance toward national economic growth
		Global push for sustainable development
	<i>Cautionary development discourses</i>	Need to balance economic with social welfare
		Development activities are something that the country “Should do”
		Inefficient institutions retarding development
	<i>Negative development discourses</i>	Development agenda of CSR as hegemonic, useless or undermining
		No incentive to protect labor rights

In the second row, we see the other salient supranational logic relating to development agendas carrying variant sentiments ranging from *positive*, *cautionary* or *negative*. The global development logic is translated with positive connotations in the context of the logics of national economic growth (e.g., See, 2009; Yu, 2008; Idemudia, 2009; Jamali, Hallal, & Abdallah, 2010) or as part and parcel of the global push for sustainable development. On the more cautionary side, we see researchers attempting to critically frame the understanding of economic advancement with logics of social welfare (e.g., Achua, 2008); more prescriptive suggestions about what CSR initiatives “should do” (Okoye, 2012b); or more cordial logics pertaining to building relationships between MNCs and host communities (Eweje, 2007). Additional salient cautionary logics revolve around the limitations of CSR in contributing to development due to the inefficiencies of the state which serve to retard and often corrupt development initiatives (e.g., Sharma, 2013). Taken beyond cautionary calls, negative development logics are detected where some authors argue that CSR is bad for development and even undermining development altogether (e.g., Akpan, 2006; Glover, 2007). At its sternest, some authors argue that CSR development agendas embody hegemonic logics where

national progress and improved lives of local populations are, in fact, undermined under the global hegemonic logic of development (e.g., Eweje, 2006; Glover, 2007; Wheeler et al., 2002).

Future Focus: Complexity of Context, Managing Complexity, and Developmental Outcomes

A main insight from this review is the peculiarity and complexity of developing country contexts resulting from the plurality of logics relating to CSR. In fact, we document the translation of institutional logics to fit developing country realities, the adaptation of these logics within each developing country and each institutional order, coupled with the increasing salience of supra-national logics, resulting in a complex intersection and hybridity of logics shaping CSR in the developing world. In effect, this plurality provides mixed value orientations in relation to social and organizational behavior as well as the criteria of rationality (Greenwood et al., 2014; Meyer & Höllerer, 2014). Hence, with the plurality and considerable hybridity of logics within and across the different CSR-order interfaces, as has been documented throughout our review, the potential to identify competing and contradictory as well as, complementary and co-existing rationalities relating to CSR is significantly augmented. There is thus an exacerbated complexity drawn from the plethora of logics tied to the different CSR-order interfaces that we believe serves as an opportunity for fruitful further exploration in at least three key areas.

First, the complexity of the translation and adaptation of logics to reflect localized meaning and practice serves to further draw our attention to the unique context of developing nations. Our review suggests that the complex developing country landscapes can usefully be explored through the lens of institutional logics and we supplemented this through a recent stream of research on the circulation of ideas, documenting how global CSR logics are translated and adapted from generalized meaning to local practice. Future research could focus specific attention on probing into the structure and dynamics relating to each CSR-order interface and associated logic and how these shape the resulting parameters of CSR material forms (e.g., hybridity). Similarly, some steps could be taken to highlight particular dynamics or perhaps categories of interactions between institutional orders (e.g., contradiction or alignment between associated logics) leading to specific expressions of CSR or alternatively specific CSR outcomes. Developing a typology of logic dynamics (e.g., a “typology of contradictions” or “types of logic alignments/misalignments”) may not only help to better understand contextual antecedents of CSR but, once understood, may be useful to managers wanting to design CSR activities that more strategically dissipate or work to resolve particular contradictions of interest (see Karam & Jamali, 2013).

Second, the exacerbated complexity drawn from the plethora of logics has specific implications in shaping managerial decision concerning CSR strategies and practices. For example, organizational decision makers facing this complexity of logics often defend themselves against a plurality of contradictory logics through loose coupling of CSR (Jamali et al., 2015b), allowing them to contend with the conflicting signals

and demands of different CSR-order interfaces and associated logics, while maintaining legitimacy and protecting the technical core of the organization (i.e., neo-liberal logic of profitability first). This decoupling may take defensive (defending against mixed signals to maintain efficiency) or strategic forms (manipulating and maneuvering mixed signals to gain advantage). Decoupled CSR may in fact be one example of adaptation where organizational decision makers are faced with fragmented and incoherent institutional logics and therefore base their decision on the centrality of some CSR-order interfaces and their associated logics (e.g. market/corporation) relative to others (e.g. family/religion). In this way, organizations may publically endorse CSR, while retaining an essentially corporate or market logic (e.g. Fiss & Zajac, 2006). Similar to this line of reasoning therefore, we suggest that future research focusing on how organization decision makers manage this complexity and navigate multiple competing and contradictory logics may serve as a fruitful area for investigation. The incompatibility in some of the institutional logics documented in this review may specifically create a space within which organizational actors can evolve responses through the manipulation of cultural and material resources to better survive, thus transforming their identities, organizations and societies (Thornton & Ocasio, 2008).

Third, the complexity of logics and sub-logics may potentially help to better explicate why researchers still can't agree whether CSR has positive outcomes for business and society in the developing world. One key narrative surrounding outcomes pertains to development. Our own assessment based on the current review of the four country literature suggests that the multiplicity of contradictory and competing institutional logics surrounding CSR is likely to be a reason for mixed development outcomes reported through the literature on the developing world (e.g. Jamali and Karam, 2016) and also highlighted through this review. Contradictory and competing institutional logics may hamper development in significant ways. Development is known to be tied to clear policy signals, guidelines and orientations provided by the state as a central institution, yet likely to be severely undermined or impeded when the state institution is conflicted or in the context of competing and contradictory institutional logics emanating from competing institutional orders (e.g. see Jamali et al., 2015). The complex inter-relationships of CSR and development outcomes is also certainly worth according more attention in future scholarship.

Salient Considerations and Limitations

We end our discussion by noting two additional concepts that we argue would be helpful in framing future analyses of research on CSR in developing countries; namely: power and agency. We will discuss each in turn and thus highlight how by acknowledging power and agency, we create greater space for the inclusion of traditionally peripheral narratives in CSR literature. Issues relating to *power* and power dynamics are clearly embedded in different ways throughout our review, particularly where CSR is interpreted as geopolitics or activist struggles to alleviate the suffering of the most disadvantaged. The last

decade has seen the rise of increasing calls for the examination of power dynamics in research using institutional theory perspectives (e.g., Clegg, 2010; Lawrence, 2009), and our analysis corroborates this call having traced a number of relationships and inter-institutional and intra-institutional dynamics that are at base power struggles or struggles for dominance. The role of power seems to permeate all institutional logics and the accounts of CSR encountered and documented in this review. For example, we see the state trying to reassert its power in China and India, but less so in Nigeria and much less in Lebanon, but also competing claims over power stemming from other stakeholders in developing countries including tribal and family leaders as gatekeepers of CSR, and even MNCs and family owners and founders. We also see power dynamics permeating MNC CSR excursions in the developing world (Renouard and Lado, 2012; Nambiar and Chitty, 2014). These and other power dynamics, and how they are translated to developing nations certainly merit closer attention in future research on CSR in developing countries in order to enrich our understanding of the peculiarities of CSR in these contexts.

A second key concept that we argue should more centrally be considered is *agency*. Lawrence (2009) highlights the need to explore *agency* more explicitly in management research where broad patterns of influence can form an analytic lens for tracing variations in inter-institutional interactions through the examination of agency patterns of different institutional actors. Highlighting agency as an important analytic unit in CSR research underscores the fact that organizations are not only a form of coordination but are also represented by decision-makers with specific goals and strategies to attain those goals. Agency is therefore important to account for specific patterns of decision-making. This may be particularly important in the context of the institutional voids of developing countries (Jamali & Karam, 2016) where agency is likely significantly amplified due to the weakening (or absence) of coherent and aligned logics shaping decisions and behaviors. Here, in the context of contradictory, competing and conflicting institutional logics, decision makers may be pushed towards a heightened awareness or consciousness of the inconsistencies in logics and therefore may actively seek a resolution through institutional change processes (see Karam & Jamali, 2013; Seo & Creed, 2002 in the context of CSR). Hence, rather than passive interpreters, it is important to keep in mind that organizational actors can mobilize agency toward change. Perhaps this comes clearly across the resistant and reactionary logics surrounding CSR that we document in the literature on Nigeria.

It is also important to highlight the limitations of this research which helps advance scholarship in this important domain but within specific boundaries/limitations. Although the pool of articles reviewed for this paper was quite substantive, one of the main limitations of this study concerns the restriction on the number of countries included in this review. While our rationale for the selection of these countries has been well laid out and justified above, there is an interesting and nuanced research stream emerging on CSR from many alternate developing countries. The selection of these four countries specifically is thus a

potential limitation which can be overcome in future research by expanding the review and choosing other countries for systematic consideration. Another limitation concerns the relative number of articles per country, with a range of articles from 13 (Lebanon) to 62 (China); hence we also acknowledge the imbalance in the representation of articles although we attempted to identify salient themes through weighted consideration (i.e., against the total number of articles) as opposed to the absolute number of articles. Future research should consider a larger pool of articles focusing on other developing countries and build on the rich insights we begin to compile in this paper.

Yet we wish in closing to move beyond limitations and reflect on our drive to research CSR in developing country contexts through this novel analytical approach. By delving into the specific literature of these four countries, we were able to juxtapose variations in the CSR-order interfaces and their associated logics, and in so doing begin to carve out a space for traditionally peripheral narratives in the CSR literature to be explored together beyond the shadows of traditional western-based comparative frameworks. Here we argue that such a space allows us to more readily document and compare intra-national and inter-national forms of cultural meaning and knowledge production relating to CSR in developing countries to be acknowledged and highlighted thereby making an important step forward in advancing the international comparative CSR agenda. In this regard, our review allowed us to go into an in-depth and inclusive consideration of CSR in developing world contexts while also recognizing the salience of CSR logics and categories developed in the mainstream. This, therefore, is more likely to help carve out new insights, characterizations and future research directions that are endogenous (Jackson, 2013) to the developing world and richer conversations to build and flourish around CSR dynamics that are meaningful and relevant from a developing country perspective.

References

- Achua, J. (2008). Corporate social responsibility in Nigerian banking system. *Society and Business Review*, 3(1): 57-71.
- Adegbite, E. & Nakajima, C. (2011). Corporate governance and responsibility in Nigeria. *International Journal of Disclosure and Governance*, 8(3): 252-271.
- Adewale, M. T. & Rahmon, T. A. (2014). Does corporate social responsibility improve an organization's financial performance? – Evidence from Nigerian banking sector. *IUP Journal of Corporate Governance*, 13, 52-60.
- Aguinis, H. & Glavas, A. (2012). What we know and don't know about corporate social responsibility: A review and research agenda. *Journal of Management*, 38(4): 932-968.
- Ahmad, N. H., & Ramayah, T. (2012). Does the notion of 'doing well by doing good' prevail among entrepreneurial ventures in a developing nation?. *Journal of Business Ethics*, 106(4), 479-490.

- Akpan, W. (2006). Between responsibility and rhetoric: some consequences of CSR in Nigeria's oil province. *Development Southern Africa*, 23(2): 223-240.
- Alon, I., Lattemann, C., Fetscherin, M., Li, S., & Schneider, A. (2010). Usage of public corporate communications of social responsibility in Brazil, Russia, India and China (BRIC). *International Journal of Emerging Markets*, 5, 6-22.
- Amaeshi, K. & Amao, O. (2009). Corporate Social Responsibility in Transnational Spaces: Exploring the influences of varieties of capitalism on expressions of corporate codes of conduct in Nigeria. *Journal of Business Ethics*, 2(86): 225-239.
- Amaeshi, K., Adi, B., Ogbechie, C., & Amao, O. 2006. Corporate social responsibility in Nigeria. *Journal of Corporate Citizenship*, 24, 83-99.
- Arevalo, J.A. & Aravind, D. (2011). Corporate social responsibility practices in India: Approach, drivers, and barriers. *Corporate Governance*, 11(4): 399-414.
- Arora, B. & Kazmi, S. (2012). Performing citizenship: An innovative model of financial services for rural poor in India. *Business & Society*, 51(3): 450-477.
- Arora, B. & Puranik, R. (2004). A review of corporate social responsibility in India. *Society for International Development*, 47(3): 93-100.
- Balasubramanian, N.K., Kimber, D., & Siemensma, F. (2005). Emerging opportunities or traditions reinforced? An analysis of the attitudes towards CSR, and trends of thinking about CSR, in India. *Journal of Corporate Citizenship*, 17, 79-92.
- Banerjee, S.B. (2008). Corporate social responsibility: The good, the bad and the ugly. *Critical Sociology*, 34, 1, pp. 51-79.
- Battilana, J. & Dorado, S. (2010). Building sustainable hybrid organizations: The case of commercial microfinance organizations. *Academy of Management Review*, 53(1): 1419-1440.
- Besharov, M. L. & Smith, W. K. (2014). Multiple institutional logics in organizations: Explaining their varied nature and implications. *Academy of Management Review*, 39(3): 364-381.
- Blasco, M., & Zølner, M. (2010). Corporate social responsibility in Mexico and France exploring the role of normative institutions. *Business & Society*, 49(2), 216-251.
- Blowfield, M. & Frynas, J. G. (2005). Setting new agendas: Critical perspectives on corporate social responsibility in the developing world. *International Affairs*, 81(3): 499-513.
- Boxenbaum, E. & Pedersen, J. S. (2009). Scandinavian institutionalism - a case of institutional work. In: T. B. Lawrence, R. Suddaby and B. Leca (eds.), *Institutional work. Actors and agency in institutional studies of organizations*. Cambridge: Cambridge University Press. 178-204
- Brammer, S., Jackson, G., & Matten, D. (2012) Corporate Social Responsibility and institutional theory: New perspectives on private governance. *Socio Economic Review*, 10(1): 3-28.

- Campbell, J. L. (2007). Why would corporations behave in socially responsible ways? An institutional theory of corporate social responsibility. *Academy of Management Review*, 32(3): 946-967.
- Carroll AB (1999). Corporate social responsibility: Evolution of a definitional construct. *Business & Society*. 38(3): 268-95.
- Carroll, A. B. and Shabana, K. M. (2010). The business case for corporate social responsibility: a review of concepts, research and practice. *International Journal of Management Reviews*, 12, pp. 85-105.
- Castelló, I. & Galang, R. M. N. (2014). Looking for new forms of legitimacy in Asia. *Business & Society*, 53, 187-225.
- Cavanagh S. (1997) Content analysis: concepts, methods and applications. *Nurse Researcher*, 4, 5–16.
- Chaklader, B. & Gautam, N. (2013). Efficient water management through public-private partnership model: An experiment in CSR by Coca-Cola India. *VIKALPA*, 38, 97-104.
- Chapple, W. & Moon, J. (2005). Corporate social responsibility (CSR) in Asia: A seven-country study of CSR web site reporting. *Business & Society*, 44(4): 415-441.
- Charbaji, A. (2009). The effect of globalization on commitment to ethical corporate governance and corporate social responsibility in Lebanon. *Social Responsibility Journal*, 5(3): 376-387.
- Christmann, P. & Taylor, G. (2006). Firm self-regulation through international certifiable standards: Determinants of symbolic versus substantive implementation. *Journal of International Business Studies*, 37, 863-878.
- Clegg, S. (2010), The State, Power, and Agency: Missing in Action in Institutional Theory? *Journal of Management Inquiry*, 19(1): 4-13
- Coffey, A. & Atkinson, P. (1996). *Making Sense Of Qualitative Data: Complementary Research Strategies*. Thousand Oaks: Sage.
- Condosta, L. (2011). The strategic relevance of corporate community investments. *Corporate Governance: An International Review*, 11, 446-458.
- Dandago, K. I. & Arugu, L. O. (2014). Corporate social responsibility and environmental concerns in Nigeria: A critical focus on oil producing communities. *Issues in Social and Environmental Accounting*, 8, 104-115.
- Darigan, K. H. & Post, J. E. (2009). Corporate Citizenship in China: CSR Challenges in the “Harmonious Society”. *Journal of Corporate Citizenship*, 35, 39-53.
- Das, S. C. (2009). Status and direction of corporate social responsibility in Indian perspective: An exploratory study. *Social Responsibility Journal*, 5, 34-47.
- Deng, X. (2012). Understanding consumer’s responses to enterprise’s ethical behaviors: An investigation in China. *Journal of Business Ethics*, 107,159-181.

- DiMaggio, P. J. & Powell, W. W. (1983). The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, 48, 147-160.
- Djelic, M. L. & K. Sahlin-Andersson (2006). *Transnational Governance*, Cambridge University Press, Cambridge.
- Doh, J., Husted, B. W., & Yang, X. (2016). Ethics, Corporate Social Responsibility, and Developing Country Multinationals. *Business Ethics Quarterly*, 26(3): 301-315.
- Egels-Zanden, N. (2007). Suppliers compliance with MNCs codes of conduct: Behind the scenes at Chinese toy suppliers. *Journal of Business Ethics*, 75, 45-62.
- Egri, C. P. & Ralston, D. A. (2008). Corporate responsibility: A review of international management research from 1998 to 2007. *Journal of International Management*, 14(4): 319-339.
- Elo, S. & Kyngas, H. (2008). The Qualitative Content Analysis Process. *Journal of Advanced Nursing*, 62(1), 107–115. Doi: 10.1111/j.1365-2648.2007.04569.x
- Erondu, E., Sharland, A., & Opkara, J. (2004). Corporate ethics in Nigeria. *Journal of Business Ethics*, 51(4): 349-357.
- Eweje, G. (2007). Multinational oil companies' CSR initiatives in Nigeria: The scepticism of stakeholders in host communities. *Managerial Law*, 49(6-May): 218-235.
- Eweje, G. (2006). Environmental costs and responsibilities resulting from oil exploitation in developing countries: The case of the Niger Delta of Nigeria. *Journal of Business Ethics*, 69, 27-56.
- Fiss, P. C. & Zajac, E. J. (2006). The symbolic management of strategic change: Sensegiving via framing and decoupling. *Academy of Management Journal*, 49(6), 1173-1193.
- Friedland, R. & Alford, R. R. (1991). Bringing society back in: Symbols, practices and institutional contradictions.
- Friedman, M. 1970. The social responsibility of business is to increase its profits. *New York Times Magazine*, September 13: 32-33, 122-124.
- Frynas, J.G. and Stephens, S. (2014). Political corporate social responsibility: Reviewing theories and setting new agendas. *International Journal of Management Reviews*.
- Frynas, J. G. and Yamahaki, C. (2016). Corporate social responsibility: Review and roadmap of theoretical perspectives. *Business Ethics: A European Review*, 25(3), 258-285.
- Gao, Y. (2009). Corporate social performance in China: Evidence from large companies. *Journal of Business Ethics*, 89, 23-35.
- Gao, Y. (2011). CSR in an emerging country: A content analysis of CSR reports of listed companies. *Baltic Journal of Management*, 6(2): 263-291.
- Gautam, R. & Singh, A. (2010). Corporate social responsibility practices in India: A study of top 500 companies. *Global Business and Management Research: An International Journal*, 2, 41-56.

- Glover, D. (2007). Monsanto and smallholder farmers: A case study in CSR. *Third World Quarterly*, 28(4): 851-867.
- Government Effectiveness in China
- Graafland, J. & Zhang, L. (2014). Corporate social responsibility in China: Implementation and challenges. *Business Ethics: A European Review*, 23, 34-49.
- Greenwood, R., Hinings, C. and Whetten, D. (2014). Rethinking Institutions and Organizations, *Journal of Management Studies* 51 (7), 1206-1220.
- Gautam, R., & Singh, A. (2010). Corporate social responsibility practices in India: A study of top 500 companies. *Global Business and Management Research: An International Journal*, 2(1), 41-56.
- Gupta, S. (2011). Consumer stakeholder view of corporate social responsibility: A comparative analysis from USA and India. *Social Responsibility Journal*, 7(3): 363-380.
- Gupta, A. D. (2007). Social responsibility in India towards global compact approach. *International Journal of Social Economics*, 34(9): 637–663.
- Hall, P. A. and Soskice, D. (2001). An introduction to varieties of capitalism. In Hall, P. A. and Soskice, D. (eds), *Varieties of Capitalism. The Institutional Foundations of Comparative Advantage*, Oxford: Oxford University Press, pp. 1–68.
- Haverman, H. A., & Rao, H. (1997). Structuring a theory of moral sentiments: institutional and organizational coevolution in the early thrift industry. *American Journal of Sociology*, 102(6), 1606-1651.
- Ho, V. H. (2013). Beyond regulation: A comparative look at state-centric corporate social responsibility and the law in China. *Vanderbilt Journal of Transnational Law*, 46, 375-442.
- Howell, C. (2003). Varieties of Capitalism: And then there was one? *Comparative Politics*, 36, 1, pp. 103-124.
- Hsieh, H. F. & Shannon, S. E. (2005). Three approaches to qualitative content analysis. *Qualitative Health Research*, 15 (9): 1277-1288.
- Husted, B.W. (2015). Corporate Social Responsibility Practice from 1800-1914: Past Initiatives and Current Debates. *Business Ethics Quarterly*, 25(1):125-141.
- Idemudia, U. (2007). Community perceptions and expectations: Reinventing the wheels of corporate social responsibility. Practices in the Nigerian oil industry. *Business and Society Review*, 112(3): 369-405.
- Idemudia, U. (2008). Conceptualising the CSR and development debate: Bridging existing analytical gaps. *Journal of Corporate Citizenship*, 29, 91-110.
- Idemudia, U. (2009). Oil extraction and poverty reduction in the Niger Delta: A critical examination of partnership initiatives. *Journal of Business Ethics*, 90(1): 91-116.

- Idemudia, U. (2011). Corporate social responsibility and developing countries: Moving the critical CSR research agenda in Africa forward. *Progress in Development Studies*, 11(1): 1-18.
- Ip, P. K. (2009). The challenge of developing a business ethics in China. *Journal of Business Ethics*, 88, 211–224.
- Ite, U. (2004). Multinationals and corporate social responsibility in developing countries: A case study of Nigeria. *Corporate Social Responsibility and Environmental Management*, 11, 1-11.
- Ite, U. (2005). Poverty reduction in resource-rich developing countries: What have multinational corporations got to do with it? *Journal of International Development*, 17, 913-929.
- Iyer, A. (2009). Corporate social responsibility and farmer suicides: A case for benign paternalism? *Journal of Business Ethics*, 85, 429-443.
- Jackson, T. (2013) Reconstructing the Indigenous in African Management Research: Implications for International Management Studies in a Globalized World. *Management International Review*, 53(1): 13-38.
- Jamali, D. (2007). The case for strategic corporate social responsibility in developing countries. *Business and Society Review*, 112, 1-27.
- Jamali, D. (2009). Constraints and opportunities facing women entrepreneurs in developing countries: A relational perspective. *Gender in management: an international journal*, 24(4), 232-251.
- Jamali, D. (2010). The CSR of MNC subsidiaries in developing countries: Global, local, substantive or diluted? *Journal of Business Ethics*, **93**, pp. 181-200.
- Jamali, D., Hallal, M., & Abdallah, H. (2010). Corporate governance and corporate social responsibility: Evidence from the healthcare sector. *Corporate governance: An international review*, 10, 590-602.
- Jamali, D., & Karam, C. (2016). Corporate Social Responsibility in Developing Countries as an Emerging Field of Study. *International Journal of Management Reviews*. DOI: 10.1111/ijmr.12112
- Jamali D. & Keshishian, T. (2009). Uneasy alliances: Lessons learned from partnerships between businesses and NGOs in the context of CSR. *Journal of Business Ethics*, 84, 277-295.
- Jamali, D., Lund-Thomsen, P., and Khara N. (2015b). CSR Institutionalized Myths in Developing Countries: An Imminent Threat of Selective Decoupling. *Business and Society*, 1-33.
- Jamali, D. & Mirshak, R. (2010). Business conflict linkages – Revisiting MNCs, CSR and conflict. *Journal of Business Ethics*, 93(3): 443-464.
- Jamali, D. & Mirshak, R. (2007). Corporate Social Responsibility (CSR): Theory and practice in a developing country context. *Journal of Business Ethics*, 72, 243-262.
- Jamali, D. & Neville, B. (2011). Convergence versus divergence of CSR in developing countries: An embedded multi-layered institutional lens. *Journal of Business Ethics*, 102, 599-621.

- Jamali, D., Safieddine, A., & Rabbath, M. (2008). Corporate governance and corporate social responsibility synergies and interrelationships: *Corporate Governance - An International Review*, 16(5): 443-459.
- Jamali, D., Zanhour, M., & Keshishian, T. (2009b). Peculiar strengths and relational attributes of SMEs in the context of CSR. *Journal of Business Ethics*, 87, 355-377.
- Jamali, D., Karam C. and Blowfield, M. (2015). *Development-Oriented CSR*. Greenleaf Publishing.
- Kang, N. & Moon, J. (2012). Institutional Complementarity between Corporate Governance and Corporate Social Responsibility: A Comparative Analysis of Three Capitalisms. *Socio-Economic Review*, 10, 85-108.
- Kansal, M. & Singh, S. (2012). Measurement of corporate social performance: An Indian perspective. *Social Responsibility Journal*, 8(4): 527-546.
- Karam, C. M., & Jamali, D. (2013). Gendering CSR in the Arab Middle East: an institutional perspective. *Business Ethics Quarterly*, 23(01), 31-68.
- Knudsen, J.S. (2013). The growth of private regulation of labor standards in global supply chains: Mission impossible for western small- and medium-sized firms? *Journal of Business Ethics*, 117, 387-398.
- Kolk, A. & Lenfant, F. (2010). MNC reporting on CSR and conflict in Central Africa. *Journal of Business Ethics*, 93, 241-255.
- Lattemann, C., Fetscherin, M., Alon, I., Shaomin, L., & Schneider, A. M. (2009). CSR Communication Intensity in Chinese and Indian Multinational Companies. *Corporate Governance: An International Review*, 17(4): 426-442.
- Lawrence, Thomas B. (2008) Power, institutions and organizations. In R. Greenwood, C. Oliver, K. Sahlin, and R. Suddaby (Eds.), *Sage handbook of organizational institutionalism*: 170-197. London: Sage.
- Li, Q., Luo, W., Wang, Y. & Wu, L. (2013). Firm performance, corporate ownership, and corporate social responsibility disclosure in China. *Business Ethics: A European Review*, 22, 159-173.
- Lin, L. W. (2010). Corporate social responsibility in China: Window dressing or structural change? *Berkeley Journal of International Law*, 28(1): 64-100.
- Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. Beverly Hills, CA: Sage
- Lounsbury, M., & Pollack, S. (2001). Institutionalizing civic engagement: Shifting logics and the cultural repackaging of service-learning in US higher education. *Organization*, 8(2), 319-339.
- Luetkenhorst, W. (2004). Corporate social responsibility and the development agenda. *Intereconomics*, 39(3): 157-166.
- Matten, D. & Moon, J. (2008). “Implicit” and “explicit” CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of management Review*, 33(2), 404-424.
- Meredith, P. (1998). Hybridity in the Third Space: rethinking bi-cultural in Aotearoa/ New Zealand. A paper presented at Te Oru Rangahau Maori Research and Development Conference. Massey University.

- Meyer, R. E. & Höllerer, M. A. (2014). Does institutional theory need redirecting? *Journal of Management Studies*, 51(7): 1221-1233.
- Miles, M. B. & Huberman, A. M. (1994). *Qualitative Data Analysis: An Expanded Sourcebook*. Thousand Oaks, CA: Sage.
- Mishra, S. & Suar, D. (2010). Does corporate social responsibility influence firm performance of Indian companies? *Journal of Business Ethics*, 95, 571-601.
- Mitra, R. (2011). Framing the corporate responsibility-reputation linkage: The case of Tata Motors in India. *Public Relations Review*, 37, 392–398. Mitra, R. (2012). “My Country’s Future”: A culture-centered interrogation of corporate social responsibility in India. *Journal of Business Ethics*, 106, 131-147.
- Mitra, R. (2012). “My Country’s Future”: A Culture-Centered Interrogation of Corporate Social Responsibility in India. *Journal of Business Ethics*, 106(2), 131-147.
- Mohan, A. (2001). Corporate citizenship: Perspectives from India. *Journal of Corporate Citizenship*, 2, 107-117.
- Moon, J. & Shen, X. (2010). CSR in China research: Salience, focus and nature. *Journal of Business Ethics*, 94, 613-629.
- Muller, A. & Kolk, A. (2010). Extrinsic and intrinsic drivers of corporate social performance: Evidence from foreign and domestic firms in Mexico. *Journal of Management Studies*, 47, 1-26.
- Nambiar, P. & Chitty, N. (2014). Meaning making by managers: Corporate discourse on environment and sustainability in India. *Journal of Business Ethics*, 123, 493-511.
- Narwal, M. & Sharma, T. (2008). Perceptions of corporate social responsibility in India: An empirical study. *Journal of Knowledge Globalization*, 1(1): 61-79.
- Nwankwo, E., Phillips, N., & Tracey, P. (2007). Social investment through community enterprise: The case of multinational corporations involvement in the development of Nigerian water resources. *Journal of Business Ethics*, 73, 91-101.
- Okoye, A. (2012b). Novel linkages for development: Corporate social responsibility, law and governance: Exploring the Nigerian Petroleum Industry Bill. *Corporate Governance: An International Review*, 12, 460-471.
- Oliver, C. (1991). Strategic Responses to Institutional Processes. *The Academy of Management Review*, 16 (1), pp. 145-179.
- Olowokudejo, F., Aduloju, S. A., & Oke, S. A. (2011). Corporate social responsibility and organizational effectiveness of insurance companies in Nigeria. *The Journal of Risk Finance*, 12(3), 156-167.
- Özkazanç-Pan, B. (2008). International Management Research Meets "The Rest of The World. *Academy of Management Review*, 33(4): 964-974.
- Patton, M. Q. (2005). *Qualitative Research*. John Wiley and Sons, Ltd.

- Philip, P. J. (2009). Investing in India's inclusive growth and sustainable development: The ITC model. *Review of Business Research*, 9(5): 145-149.
- Porter, M. E. and Kramer, M. R. (2011). Creating Shared Value: How to Reinvent Capitalism and Unleash a Wave of Innovation and Growth. *Harvard Business Review* 89 (1/2): 62- 77.
- Prieto-Carron, M., Lund-Thomsen, P., Chan, A., Muro, A., & Bhushan, C. (2006). Critical perspectives on CSR and development: what we know, what we don't know, and what we need to know. *International Affairs*, 82(5): 977-987.
- Preuss, L. , Barkemeyer , R. , & Glavas , A . 2016. Corporate social responsibility of developing country multinationals. *Business Ethics Quarterly* , 26 (3): 347-378.
- Ramasamy, B., Yeung, M. C. & Au, A. K. (2010). Consumer support for corporate social responsibility (CSR): The role of religion and values. *Journal of Business Ethics*, 91, pp. 61-72.
- Ray, S. (2013). Linking public sector corporate social responsibility with sustainable development: Lessons from India. *RAM - Revista de Administração Mackenzie*, 14, 112-131.
- Renouard, C. & Lado, H. (2012). CSR and inequality in the Niger Delta (Nigeria). *Corporate Governance*, 12(4): 472-484.
- Rothlin, S. (2010). Towards a socially responsible China: A preliminary investigation of the implementation of the global compact. *Journal of International Business Ethics*, 3, 3-13.
- Rwabizambuga, A. (2007). Negotiating corporate social responsibility policies and practices in developing countries: An examination of the experiences from the Nigerian Oil Sector. *Business and Society Review*, 112(3): 407-430.
- Sahlin, K., & Wedlin, L. (2008). Circulating ideas: Imitation, translation and editing. *The Sage handbook of organizational institutionalism*, 218, 242.
- Scott, W. R. (1995). *Institutions and Organizations*. Thousand Oaks, Ca: Sage.
- See, G. (2009). Harmonious society and Chinese CSR: Is there really a link? *Journal of Business Ethics*, 89, 1-22.
- Seo, M. G. & Creed, W. D. (2002). Institutional contradictions, praxis, and institutional change: A dialectical perspective. *Academy of management review*, 27(2), 222-247.
- Shafer, W., Fukukawa, K., & Lee, G. M. (2007). Values and the perceived importance of ethics and social responsibility: The U.S. versus China. *Journal of Business Ethics*, 70, 265-284.
- Shah, S.K. & Corley. K.G. (2006). Building Better Theory by Bridging the Quantitative–Qualitative Divide, *Journal of Management Studies*, 43(8): 1821-1835.
- Sharma, S. (2011). Corporate social responsibility in India. *The Indian Journal of Industrial Relations*, 46, 637-649.

- Shengtian, H., Weihui, F. and Xiaosong, L. (2010). Achieving sustainability with a stakeholder-based CSR assessment model for FIEs in CHINA. *Journal of International Business Ethics*, 3, pp. 41-55.
- Tan, J. (2009). Institutional structure and firm social performance in transitional economies: Evidence of multinational corporations in China. *Journal of Business Ethics*, 86, pp. 171-189.
- Tan, J., & Wang, L. 2011. MNC strategic responses to ethical pressure: An institutional logic perspective. *Journal of Business Ethics*, 98(3): 373–390.
- Thornton, P. H. & Ocasio, W. (2008). Institutional logics. *The Sage handbook of organizational institutionalism*, 840, 99-128.
- Thornton, P. H., Ocasio, W., & Lounsbury, M. (2012). *The institutional logics perspective: A new approach to culture, structure, and process*. Oxford University Press on Demand.
- Tian, Z., Wang, R., & Yang, W. (2011). Consumer responses to corporate social responsibility (CSR) in China. *Journal of Business Ethics*, 101, 197-212.
- Transparency International. (2015). Corruption Perceptions Index 2015. Accessed online on May 22, 2016 from <http://www.transparency.org/cpi2015>.
- Wang, L. & Juslin, H. (2009). The impact of Chinese culture on corporate social responsibility: The harmony approach. *Journal of Business Ethics*, 88, 433-451.
- Wheeler, D., Fabig, H., & Boele, R. (2002). Paradoxes and dilemmas for stakeholders responsive firms in the extractive sector: Lessons from the case of Shell and the Ogoni. *Journal of Business Ethics*, 29(3): 297-318.
- Whitley, R. (1999). *Divergent capitalisms: The social structuring and change of business systems: The social structuring and change of business systems*. OUP Oxford.
- Wilson R (2001). Business Ethics: Western and Islamic Perspectives, in K. Ahmed and A. M. Sadeq (eds.), *Ethics in Business and Management: Islamic and Mainstream Approach*. London: Asean Academic Press.
- World Bank. (2016a). GINI index (World Bank estimate). Accessed online on May 22, 2016 from http://data.worldbank.org/indicator/SI.POV.GINI?order=wbapi_data_value_2012+wbapi_data_value&sort=asc.
- World Bank. (2016b). World Governance Report. Accessed online on May 22, 2016 from <http://info.worldbank.org/governance/wgi/index.aspx#home>
- World Bank. (2016c). Doing Business Report. Accessed online on May 22, 2016 from <http://www.doingbusiness.org/reports/global-reports/doing-business-2016>
- World Economic Forum. (2015). The Global Competitiveness Report 2015-2016. Accessed online on May 22, 2016 from <http://reports.weforum.org/global-competitiveness-report-2015-2016/>

- Wood, G., & Frynas, J. G. (2006). The institutional basis of economic failure: anatomy of the segmented business system. *Socio-Economic Review*, 4(2), 239-277.
- Xu, S. and Yang, R. (2010). Indigenous characteristics of Chinese corporate social responsibility conceptual paradigm. *Journal of Business Ethics*, 93, pp. 321-333.
- Xun, J. (2013). Corporate social responsibility in China: A preferential stakeholder model and effects. *Business Strategy and the Environment*, 22, 471-483.
- Ye, K. & Zhang, R. (2011). Do lenders value corporate social responsibility? Evidence from China. *Journal of Business Ethics*, 104, 197-206.
- Yin, J. & Zhang, Y. (2012). Institutional dynamics and corporate social responsibility (CSR) in an emerging country context: Evidence from China. *Journal of Business Ethics*, 111, 301–316.
- Yu, X. (2008). Impacts of corporate code of conduct on labour standards: A case study of Reebok's athletic footwear supplier factory in China. *Journal of Business Ethics*, 81(3): 513-529.
- Zhao, M., Tan, J., Park, S.H. (2014). From voids to sophistication: Institutional environment and MNC CSR crisis in emerging markets. *Journal of Business Ethics*, 122(4): 655-674.
- Zhang, J. & Luo, X. R. (2013). Dared to care: Organizational vulnerability, institutional logics, and MNCs' social responsiveness in emerging markets. *Organization Science*, 24(6): 1742-1764.
- Zhang, R. & Rezaee, Z. (2009). Do credible firms perform better in emerging markets? Evidence from China. *Journal of Business Ethics*, 90, 221-237.
- Zheng, Q., Luo, Y. & Wang, S.L. (2014). Moral degradation, business ethics, and corporate social responsibility in a transitional economy. *Journal of Business Ethics*, 120, 405-421.
- Zheng, Q. and Chun, R. (2016). Corporate recidivism in emerging economies. *Business Ethics: A European Review*, 26 (1), 63-79.
- Zhou, Y., Quan, X., & Jiang, W. (2012). Corporate social responsibility sustainable development in China. *Journal of Supply Chain and Operations Management*, 10(1): 54.
- Zilber, T. B. (2006). The work of the symbolic in institutional processes: Translations of rational myths in Israeli high tech. *Academy of management journal*, 49(2), 281-303.
- Zu, L., & Song, L. (2009). Determinants of managerial values on corporate social responsibility: Evidence from China. *Journal of Business Ethics*, 88, 105-117.