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Corporate Social Responsibility: What Can We Learn From The Stakeholders?

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Abstract

Corporate Social Responsibility (CSR) has become an important strategic policy for organisations. A considerable amount of attention has been paid to the definition of CSR and yet research on the development of CSR definition has remained limited. Definitions have been hampered by a lack of clarity in theoretical frameworks and empirical methods for the CSR definition. Given that the empirical study of CSR definition development is in an undeveloped state, this research describes efforts to develop and identify CSR definition. A definition is developed based on a critical review of both the conceptualisation and practice of CSR. Based on Malaysian stakeholders, this research develops CSR definition as an essentially contested concept (ECC) and a multi-dimensional concept (MDC). What has been expressed is a set of ideals that are possible, are likely to be acceptable, and that pay due regard to the need for feasibility in regard to CSR definition. This paper should be seen as a response to a problem of the prolonged dilemma that the disciplinary boundaries of the contested concept of CSR often make it difficult to contend with.

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1. Introduction

This research originated from an interest in how Corporate Social Responsibility (CSR) is defined, in theory and in practice. Over the past 40 years scholars have debated the definition of corporate social responsibility (CSR) and the constructs of the CSR paradigm. Various management disciplines

have recognised that CSR fits their purposes. Consequently, a variety of CSR definitions have been adopted by different groups, specific to their own interests and purposes. While progress has been made in understanding the concept and paradigm of CSR, there is still much debate as to what is the accepted definition of CSR. Some scholars have provided compelling arguments for their own definitions and still others withhold judgement about the definition of CSR. There are several reasons why there is a need to explore the definition of CSR. First, Carroll (1999) reviews various definition of CSR from the early 1950s to the 1990s and six years after Carroll's work, Dahlsrud (2008) attempts to study the definition of CSR and he encountered the same problem as Carroll, claiming current definitions lack a proper construct. However, although Carroll claims that those definitions could be revised, to date there has been no systematic evaluation of these definitions. Second, the debate over CSR definition may have stimulated the broadening movement and the conceptualisation of CSR in this century. The purpose of this research is to examine the definitions of CSR. An important question is whether a clear definition of CSR can be reached, or CSR is only definable relative to a particular context by stakeholders in particular country. Malaysia was chosen as the focus of this research since this developing country has demonstrated an increasing awareness of CSR in recent years (Lu and Castka, 2009). They also stress the importance of clear understanding of CSR definition among key stakeholders in Malaysia. Therefore, there is a clear need to address the meaning of CSR in order to overcome the confusion. Filling this research gap has been the motivation for the present study, as there will be different interpretations and definitions among countries as to what constitutes CSR. Secondly, this study aims to establish normative guidelines for developing the definition of CSR from a broad concept that contains limitations related to the methodology.

2. Literature review

The definition of CSR was shaped into theory, research and practice many years ago, particularly in developed and industrialised countries such as Britain, other European countries, and the USA. Carroll (1999) noted that CSR was known as social responsibility (SR) before the modern era of social responsibility began. Howard Bowen (1953) was among the early authors who wrote about the doctrine of social responsibility and his early definition of CSR has influenced the theory and practice of CSR up to the present. He believed that businesses have a decision making power which may influence their actions and have an impact on society as a whole. His argument was that the purpose of social responsibility is not so much to solve problems in businesses and society, but rather to act as a mechanism to assist businesses. Following on from Bowen's initial definition, in the 1960s there was a significant growth in attempts to further define CSR. Authors such as Davis, Frederick, McGuire and Walton were among the early academics who offered definitions of CSR in the literature. Davis (1960) viewed businessmen as having to make their social power commensurate with the performance of their social responsibility. McGuire (1963) believed that organisations' responsibilities towards society are beyond the economic and legal expectation, but Davis and Blomstrom (1966) identified individual's character as a main contributor to social responsibility. There is also difference in terms of emphasis on coercion and voluntarism. Walton (1967) preferred voluntarism over coercion. The European Commission makes same argument with Walton, as it states that companies subscribing to CSR integrate social environmental concerns in their business operations and interact with their stakeholders on a voluntary basis. From this viewpoint, it means that an organisation being socially responsible is not only fulfilling legal expectations, but also going beyond compliance, investing more into human capital, the environment and relations with stakeholders (Vuontisjärvi, 2004). Therefore, these authors recognised the relationship between organisation and society in the implementation of the concept of social responsibility.

Later, in the 1970s, there appeared to be an improvement in defining CSR in scholarly work. Authors such as Johnson, (1971); Davis (1960); Steiner (1971); Eells and Walton (1974); Sethi (1975); Preston and Post (1975) and Carroll (1999) were able to define CSR in a more specific way. They viewed CSR as ethics-driven, economics-driven, involving stakeholder obligation and social obligation. For example, Johnson (1971) argued that a socially responsible firm must take into consideration their employees, suppliers, dealers, local communities and the nation. Steiner (1971) assumed that social responsibilities are more of an attitude, as an organisation is helping society to achieve its basic goals. Thus, CSR is not only enhancing the economy, but its movement represents a broader concern with the role of business, as well as improving the social obligation (Eells and Walton, 1974). Other authors defined CSR as more than profit-making (Davis, 1960; Backman, 1975) as going beyond economic and legal requirements (McGuire, 1963); as a voluntary activity (Manne and Wallich, 1972); as concern for the social system (Eells and Walton, 1961); and as an approach to social responsiveness (Sethi, 1975; Ackerman and Bauer, 1976). Subsequently, in the early days of CSR research, many scholars in this field were concerned with economic issues and the interest group pressures of governments (Marens, 2008).

In the 1980s, emphasising ethics of executive decision making became a dominant paradigm of CSR. Between the 1980s and late 1990s, fewer studies were found on CSR definition. In spite of decades of research and numerous publications, CSR remains a construct that lacks clarity (Clarkson, 1995). However, alternative concepts and themes began to appear. Corporate social performance, corporate social responsiveness, business ethics and stakeholder management are some examples of the alternative concepts and themes which were developed during that era. Subsequently, most of the research work began to articulate other concepts that were related to CSR theory. Recent CSR literature has begun to consider business responsibilities to stakeholder society (particularly in newly emergent technologies) including global levels and commercial values. In this context, it appears that the emergence of societal marketing can be classified as the modern beginning of CSR literature. Kotler and Lee (2005) state that in a societal marketing concept, marketers should balance three considerations when making marketing policies: company profits, consumer desires and society's interests. In relation to this, societal marketing has been used as an umbrella term to cover types of marketing that involve social values: social marketing, cause-related marketing, green marketing and ethical marketing. Thus, such marketing activities can be considered as yet another classification of CSR.

From a constructivist point of view, De George (2008) highlights the reflexivity of CSR. Taking a deconstructive approach, he assumes there should be no definitive meaning of terms. However, he states that, rhetorically, the purity of CSR concepts may be influenced by "the thought of human flourishing, of better and worse actions and human conditions, of respects for human dignity, of justice" (p.85), and continues by stating that "whatever supports these should be accepted" (ibid), regardless of the lack of a definitive definition of CSR. Defining CSR is not an easy task, and for this reason definitions of CSR have varied widely. Matten and Moon (2008) identifies three major reasons for this difficulty. "First, this is because CSR is an 'essentially contested concept,' being 'appraisive' (or considered as valued), 'internally complex,' and having relatively open rules of application (Moon, Crane, and Matten, 2005: 433-434). Second, CSR is an umbrella term overlapping with some, and being synonymous with other, conceptions of business-society relations (Moon et al., 2005). Third, it has clearly been a dynamic phenomenon (Carroll, 1999:405)". The reasons given above are similar to those stated by Kakabadse, Rozuel and Lee (2005), who also recognises that CSR had often been associated other concepts, such as corporate social responsiveness and corporate social performance. Carroll (1999) traced the evolution of CSR from 1950s up to the late 1990s and found that recent scholars had failed to form any new definition of CSR. In relation to this, Moir (2001) also review a general understanding of

what practitioners mean by CSR and how and why firm undertake CSR behaviour. Moir reported that companies use input, output, outcome and process indicators to measure their overall performance on CSR (CSR Europe, 2000). In relation to this, his work does not contribute a great deal to CSR definition, as it offers no guidance as to how CSR should be defined, other than by referring to limited CSR literature. Dahlsrud (2008), through content analysis, analyze thirty-seven definitions of CSR from twenty-seven authors and covered a time span from 1980 to 2003. He was able to develop five dimensions of CSR (i.e., environmental, social, economic, stakeholder and voluntaries) but the frequency counted from Google is subject to lack of validity and reliability. However, all these scholars agreed that common threads in literature involved establishing principles of CSR as a social construct, although methods of assessing CSR are still emerging and not yet established and are subject to considerable debate. After several decades of studying CSR, McWilliams, Siegel and Wright (2006) strongly argue that; “there is a no strong consensus on a definition for CSR”. (p.8), this was echoed by De George (2008), when he claims that; “There is no agreement on exactly what it means, and what it requires of which corporations in which societies. (p.74) and CSR is ill defined (p.76)”.

However, Lu and Castka (2009) suggest that a clear definition of CSR may help to extend diffusion and acceptance of CSR in developing country. Based on their current interviews with Malaysian experts, they found that a general perception of CSR is that it will cost money. In addition, they saw the implementation of CSR as requiring an effort in terms of time and it works in a long period. The general public seems to be confused in thinking that CSR is just another ‘gimmick’ by certain organisations, Lu and Castka described this as a ‘fancy management concept used by western countries’ p. 151). Furthermore, some of them are confused between voluntary and mandatory CSR; thus, this became an issue here. Most of the experts pointed out that CSR should be on a voluntary basis. They also agreed that the government’s imposition of CSR as mandatory is at its introductory stage. However, most of the experts remarked that the meanings of CSR amongst Malaysian are confused and intertwined (Janggu, Joseph and Madi, 2007). Recently, Freeman and Hasnaoui (2010), also examine the meaning of CSR from the vision of United Kingdom, France, the United States and Canada. They looked for a consensus of understanding in an attempt to propose a more universal framework to enhance international adoption and practice of CSR using the triple bottom line. However, their discussion is failed to conceptualise CSR because of the researchers’ different ethnicity and culture background. In sum, past studies defined CSR as going beyond a traditional role of business and involving extended accountability of organisations.

3. Research methodology

This section introduces the steps that were adopted to define CSR. The first step of definition development requires selection of scholar’s work from the period of 1953 until 2010. This was followed up by twenty-four semi-structured interview with stakeholders from various industries in Malaysia. Next, a coding scheme was developed using the technique of emergent coding. The process of emergent coding is described in detail by Fierros, Gulek and Wheelock (1997) and the steps as applied in the current study are detailed as: 1). A random sample of CSR definitions was selected from each document, 2). An initial list of 65 definitions was used to develop the coding scheme. The researcher independently extracted the dominant themes that emerged from the sample of documents, 3).The researcher also acquired four independent participants in this study to check and reach a consensus as to the major themes. From these themes an explicit coding scheme was developed. Specifically, it was decided that the coding scheme would be dichotomous in nature and would remain ten major themes each with varying number of thematic elements, 4). The rater agreement (reliability) of the newly devised coding scheme was assessed using inter-rater agreement measures, 5). The researcher then proceeded to independently code the remaining 42 CSR definitions (total = 107), 6). Finally the rater agreement (reliability) of the items coded

was assessed again using inter-rater agreement measures (the researcher and colleague to be the inter-rater). At this stage the researcher looked to an outside audience (independent raters) to further validate the coding scheme. This process was done to guard against any shared meaning the researcher may have generated amongst others. The inter-rater agreement amongst the independent participants was carried out using seven randomly selected definitions for each document. Both independent participants were given detailed written instructions and were asked to separately code the CSR using the major themes and elements developed through the emergent coding. When the two independent's coding was compared it was found that the overall inter rater agreement of the major themes was .69 (n=280)^{*}. Then inter-rater amongst the researcher and a colleague were also conducted using seven randomly selected CSR definitions for each document. Both also separately coded CSR using the major themes developed through the emergent coding. When the researcher compared the findings it was found that their overall inter-rater agreement of the major themes was .80 (n=280). Through the techniques of emergent coding and results content analysis from the literature and interview texts, the researcher extracted ten major themes along with their corresponding thematic elements articulated in CSR. Table 1 illustrates the categories and coding scheme developed for use in this study.

Table 1. The CSR Coding Scheme

A) People 1 - Quality of life (e.g. healthy, motivated) 2 - Human resource development 3 - Fulfil and satisfy society needs 4 - Social obligation 5 - Stakeholder and shareholders	G) Policy 1 - Compliance with legal and law 2 - Ethical conduct 3 - Regulation 4 - Business standards
B) Environment 1 - Protection of the environment 2 - Managing natural resources 3 - Managing wastes 4 - Recycle	H) Personal 1 - Attitude 2 - Behaviour 3 - Perception
C) Profit 1 - Economic obligation 2 - Monetary value 3 - Company efficiency and effectiveness 4 - Investment 5 - Shareholders value	I) Values 1 - Image 2 - Identity 3 - Reputation 4 - Corporate benchmarking
E) Process - Innovation - Culture development - Long term outcome - Education - Information	J) Product 1 - Quality 2 - Safety
F) Political 1 - Triple bottom line - Window dressing - Corporate governance	K) Philanthropy 1 - Donation 2 - Charity 3 - Sponsorships

^{*}Note that the n=280 refers to the number of categories coded. Twenty-eight definitions were coded. Each of which contained a potential of 10 themes. $10 \times 28 = 280$.

4. Analysis and finding

To better illustrate the inherent richness of this study, three examples of stakeholders' definitions were selected to present (i.e. stakeholder A, stakeholder B and stakeholder C). These three stakeholders are selected randomly from the interview participants from different industries and sectors. Additionally, by including the codes that were applied to the CSR definition it is possible for the reader to develop a better understanding of how the coding scheme was applied. The coding themes extracted are shown in parentheses after the keyword that triggered the code.

Stakeholder A, 60 years old, CEO

“CSR, first it is an issue about accountability, second it is an issue about responsibility (G0) and finally it is issue about survival (D4). These issues keep on improving (D1). I was on Malaysia National University's promotion board. I work with senior people for ten years and I performed (G1). We are not an academics but I pushed my people to publish papers (G2). Some of our papers that we produced are good and it becomes a case study. We talk about quality in term of what we published. Therefore, we care on what we do to others. What we want people to learn from the university (H2). I don't want university to be judged for nothing (H1). We must try to be excellent” (H3).

Coding: D1, D4, G1, G2, H1, H2, H3

Stakeholder B, 45 year, Senior Manager

“To expose the employees about the CSR, we have ‘employee-link-community’ (A2). Employee can learn from everything and learn from everywhere. They need to observe and analyse on what happen around them. Learn on what is relevant for their job scope and outside their job scope (D4). We can measure on what they do. Some of them adopt some changes that we made. Like recently we adopted villages in Seremban, Negeri Sembilan and Batu Pahat, Johor. The villages were not force to join the community programme but we encourage them to participate in the activities. When we go there, we also work with the local departmental health, the local parliament and local council. We registered who are interested and keep records (D3). During our visit, we help the villages to build up proper toilets (A1). But they don't use it (G1). Why they don't use these modern facilities? Because they feel it is not necessary for them. We try to help them by educating them with basic hygiene (B3). We contribute a lot of money to done all these” (J1).

Coding: A1, A2, B3, D3, D4, G1, J1

Stakeholder C, 54 years, Senior Manager

“CSR is a long term process (D3) and sometimes it can be very subjective and sometimes it based on perception (G3) itself. But we have to understand, if the company is a performance's driven (C3) company, perception is not enough. We need them to be count in numbered and figures (C1). We are performance driven company, therefore, anything that we choose to do, we must achieve the KPI (key performance indicator) (F4). For example, we have a program with school children. We monitor their performance in school. We follow- up their progress. Many of them have passed the exam with flying colours. So, from the students' achievement (A4), we consider we that our program has achieve its target. If ‘only perception’ it is not enough. Although perception is important especially company like us. That is a reason why sometimes we need to have a story about our company publicly in the newspaper (H3). Because public perception also important and need to manage. Sometimes, public did not aware that we have done so many good things to the public. But CSR versus ‘perception’ is something can be debated”.

Coding: A4, C1, C3, D3, F4, G3, H1, H3

First, stakeholder A emphasizes three of the most frequently occurring major themes. Upon

reviewing CSR from this type of stakeholder, this study has highlighted why the particular coding categories listed were chosen. Coding theme D represents the Process and elements 1 and 4 represent a mention of ‘innovation’ and ‘education’ in particular. Category G represents the Personal theme and elements 1 and 2 in particular, ‘attitude’ and ‘behaviour’. Category H represents a reference to Values theme and 1, 2 and 3 represent a mention of ‘image’, ‘identity’ and ‘reputation’. This study has shown that stakeholder B places a strong emphasis on the People component of CSR. Their company offers Philanthropy to ensure that the firm is fulfilling society’s needs. The firm conveys the CSR message through their employees which represents the People category. Thus, as employees in the organisation, they have support from human resource development, representing the People category too. Notice that there is also category ‘B’ mentioned here, representing a reference to Environment. Stakeholder A and B illustrates how varied the major themes were as mentioned by the stakeholders. Similarly stakeholder C also mentions some of the categories as mentioned by stakeholder A and B, but this view is perhaps more realistic as it is a performance driven company. It mentions about category C, which refers to Profit, and elements 1 and 2 represent ‘economic obligation’ and ‘company efficiency and effectiveness’. It is interesting to note that in stakeholder C, element F4 which is mentioned here refers to ‘standards’ in category F, the Policy, which is not mention at all in stakeholder A and B. Specifically, this study has shown the appropriateness of the coding categories listed here, and differences in the thematic elements over the documents and respondents.

Next, is shown how the gestalt analysis was used to further support the themes that have been highlighted in this study. Based from the gestalt analysis the researcher has tried to gain a general sense of patterns in the data by including the quotes from scholars to demonstrate the character of the emergent themes. Here, the researcher directly quotes and refers to the scholars definitions in relation to the identified theme. Scholar ‘A’ says; “For CSR to be accepted by the conscientious business person, it should be framed in such a way that the entire range of business responsibilities is embraced”. Therefore, businesses should work on their economic obligations in order to remain in the society. Otherwise, it is very difficult for them to survive and be competitive with other player. The pressure from the stakeholders is making the firm towards implement the CSR in their business. Furthermore scholar ‘B’ says; “CSR is the concepts that an enterprise is accountable for its impact on all relevant stakeholders. It is the continuing commitment by business to behave fairly and responsibly and contribute to economic development while improving the quality of life of the work force and their families as well as of the local community and society at large”. Hence, this study agreed that CSR is a form of social contract, which means the existence of business at the society pleasure. Besides that, CSR can be viewed as a business act as a moral agent within society. These ideas, social contract and moral agency become the fundamental for the evolution of thinking about CSR.

As ‘G’[†] said; “We want to be a responsible corporation towards our stakeholders. Stakeholders they can be various including the highway user and also those who are involve in our business environment, for example our vendors and those that have direct relationship with us like our stall operators. We want to become a responsible company in our business environment itself and we be equal to everybody. But in term of CSR, we are more concern to the road safety because we are the highway operator, therefore we want our customer feel comfortable and safe using the highway. Our CSR is more on educating people and focusing on the road safety.” ‘G’ has mentioning the company is equally treated their stakeholders. They want to be good and look good within their business. They also emphasis on educating the society, thus they have act as a moral agent in the society. ‘G’ is a senior manager from construction industries which is a government-link company. The company core business

[†] G, C, K, S and R are the individual stakeholders in Malaysia that participated in interviews.

is facilitating high-way or road users. As a proof, it statistically shown a significant impact on the rate of accident in highway is starts to decrease when they educated drivers (i.e. car, bus and especially the lorry drivers) about the road safety. Thus, they have people and process dimension in their company. 'C' also looks at CSR as social contract between firm and society. He says; "CSR is a responsibility for society. For example company contribute bus stop for community use. Company gives free accommodation without gaining back from the society, without to gain any profit." 'C' is an engineer from a telecommunication company. He views CSR as firm responsibility to the society. Anything that firm provides or gives to society should not involve any money. Therefore, 'C' feels that CSR should be part of company voluntarily. Thus, 'C' is against with profit dimension in CSR. 'K', however, argues that; "CSR should be from the state responsibility and should not transform the responsibility to the corporation. Economic development should come together with the social responsibility. CSR is a global issue." 'K' is a president from one of the non-governmental organisation (NGO). He views that CSR is not only a social contract between firm and society. But CSR is an entity to everyone in this planet. Therefore, CSR should not only be burdened to the company. He also demonstrates that CSR is something to do with economic development. It means that nothing wrong for company to gain profit from doing a good CSR. In relation to this Levitt (1958), stated that firm's job is making money and the social responsibility should not be company's main objective. Besides that Levitt argues that the welfare jobs should be the government's job but not the corporation. Therefore, 'K' views CSR as policy and political.

Anyhow, 'S' is a government officer in a higher ranking post. He has served the organisation nearly 20 years. He says: "Government agencies are service provider only. Awareness on social responsibility among government staffs was not high as compared to private sectors employees. Our job is mainly to serve the public and helping businesses to operate and run the business easily. We are helping the corporation and the society actually. So that is our role, we are already part of the society." Here, 'S', views CSR as policy and yet is responsible to people and not only the government's responsibility. 'R' has point an interesting views when he says: "This is from what I am exposed to, where CSR comes from two perspectives. One perspective is that come from they should do and another is what they want to show. For example, they give a big cheque, they want to show. Otherwise they will just do what they want to do to help the need of society. So it depends, but I think both are not really wrong, but if in Islamic perspective it's different, for instance 'give from the right hand, the left hand even doesn't know about it'. But from the other perspective you do it, you want to encourage people to do it, perhaps it is OK. But this is one of thing that if we see, there is company that do CSR in a way to reduce the tax payment. For me it is still OK since someone is also getting the benefits". 'R' is a president from a non-governmental organisation. His view seems to show that criticism of the concept of CSR will never end as it is ambiguous character in nature. Therefore, CSR is obligation to the society and self-interest of obligations to the organisation. In a way CSR has a social contract between the society, become a moral agent to them and become a responsible to the company itself to achieve their economic gain. 'R' understands that CSR is a process and also profit to most of the corporations.

5. Discussion and conclusion

This study has pointed to CSR as an essentially contested concept (ECC) is because it has attracted continual arguments as to its proper meaning from different users. Although a universal meaning for CSR may not be necessary as it is an essentially contested concept (Okoye, 2009), there is still a need for a common reference point. This common reference point will set the parameters of the issue and identify the common basis indicating that all such arguments relate to the CSR concept. This common reference point can be found more commonly in attempts to deal with various issues which have emerged from the dynamic relationship between corporations and society over time. It is also

interesting to observe that these debates have taken place with varied specific social contexts; for example, in the West during the Great Depression in 1930s, and with the commencement of globalisation, perhaps new strands of CSR will emerge in the face of looming global recession and organisational scandals. Moreover, over time, society will change; thus, its needs and demands will also change. Then CSR issues and demands will inevitably be subject to re-evaluation. Similarly, although some social issues (e.g. recycling, worker-welfare) may be common to almost all firms, they can be very diverse given the difference in the expectations of stakeholders impacting on a given industry (Aguilera, Rupp, Williams and Ganapathi, 2007; Davies, 2003). These statements reflect the fact of CSR as a contested concept; CSR encourages flexibility and diversity because dynamic relationships between corporations and society occur in different contexts, at different points in time and in different places. These phenomena do not negate the ability of this research to address this complex concept, as in one sense there is the realisation that ‘in many contexts no single use can be advanced that must be accepted by all reasonable person’ (Connolly, 1974:40), while at the same time, such contestation between conceptions ‘deepens and enriches our sense of what is at stake in a given area of value’ (Waldron, 2002:142). Therefore, the arguments can be perfected but never finalised. On the other hand, this study also demonstrated CSR as multi-dimensional construct (MDC). This is due to the flexibility and dynamism of a CSR definition in the context of this present study. In this sense, CSR is seen as a set of activities that work together through a consistent flow to relate with business, responsibilities, expectations, rights and regulations. CSR makes room for different voices, with wide-ranging interests in the achievement of an appropriate relationship between corporation and society. In order strategically to address CSR based on the current findings, it is apparent that CSR is like an onion because it is a whole made up of many layers. CSR could be compared to peeling an onion. Firms have to go through all the rational layers to bring out the ‘invisible’ meaning of CSR. These layers cover each other and each has its own important place, without losing the sense of the whole concept. Each layer has a dynamic relationship with other layers. Thus, from an attempt to elaborate this multi-layered concept, a few implications emerge, which are important in addressing CSR more accurately in terms of the bases of its conceptualisation.

Therefore, CSR means something to everybody, although not always the same thing. Indeed, Whitehouse (2006) remarks that in respect that the whirlwind of debate over the last 75 years has consumed substantial energy while ultimately going around in circles. To some stakeholders, CSR conveys the idea of socially responsible behaviour; to others, it means legal responsibility or liability; to yet others, CSR are just a tool to transmit a ‘responsible for’ message from organisations to society at large. CSR meaning have broad impacts on its conceptualisation, but the findings from the analysis indicate that CSR still have difficulties to have common accepted definition, which can be summarised as the definition of CSR is not only consistent across national boundaries, but definitions are not consistent within countries. Moreover, the findings also indicate that stakeholders are not the only key component of firm success. This is reflective of the differences found in academia, but has considerably greater impact because while academia theorises, practitioners are impacting our world with their practices. Drawing upon the work of this research, a definition of CSR is constructed, as follows: “*CSR is a continuous and long-term process guided by organisational and personal values. It is concerned with people (as stakeholders), the environment and organisational policies, and is influenced by political concerns. Adoption of CSR is often associated with monetary gain or profit for the initiator*”. Given the developing country setting of this work, this research may certainly be of interest to an international audience. However, the limitation of this approach is that either area of research in a developing country has warranted the topic because the stakeholder perceptions may or may not be in accordance with the values of stakeholders in developed countries. Future research into this should the

examination of differences between the national bodies' understanding and definitions of CSR and practitioners. The single developing country in which this study was conducted implies a limited generalisability of these results and thus future research may be of interest to a broad country and other related literatures to conduct research in CSR.

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