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ANALYSIS OF THE DEFINITION OF THE CONCEPT "CORPORATE SOCIAL RESPONSIBILITY"

АНАЛІЗ ДЕФІНИЦІЇ «КОРПОРАТИВНА СОЦІАЛЬНА ВІДПОВІДАЛЬНІСТЬ»

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Продіус О.І., Сальма Ажаба, Пессоа Жесіліано Де Жесус Матеуш. Аналіз дефініції «корпоративна соціальна відповідальність». Оглядова стаття.

У статті представлено теоретичне узагальнення наукових підходів до визначення сутності, основних принципів та методів реалізації корпоративної соціальної відповідальності у сучасних умовах господарювання.

Досліджено складові корпоративної соціальної відповідальності та їх вплив на функціонування підприємства та на задоволення суспільних потреб.

Доведено, що продовження глобалізаційних процесів, вихід на міжнародні ринки потребують від підприємств відповідної відкритості та прозорості соціальної відповідальності бізнесу, що ґрунтується на визнанні держави та суб'єктів підприємництва як рівноправних партнерів у вирішенні багатьох задач економічного, екологічного та соціального характеру.

Ключові слова: корпоративна соціальна відповідальність; стратегія розвитку; складові соціальної відповідальності; міжнародний стандарт; принципи корпоративної соціальної відповідальності; суспільні потреби; прозорість бізнесу; методи реалізації корпоративної соціальної відповідальності

Prodius O.I., Salma Ajaba, Pessoa Jeciliano De Jesus Mateus. Analysis of the definition of "corporate social responsibility". Review article.

The article presents a theoretical generalization of scientific approaches to determining the nature, basic principles and methods of corporate social responsibility in modern business conditions.

The components of corporate social responsibility and their impact on the functioning of the enterprise and on meeting social needs are studied.

It is proved that the continuation of globalization processes and access to international markets require enterprises to have open and transparent social responsibility of business, based on the recognition of the state and business entities as equal partners in solving many economic, environmental and social problems.

Keywords: corporate social responsibility; development strategy; components of social responsibility; international standard; principles of corporate social responsibility; social needs; business transparency; methods of realization of corporate social responsibility

Corporate Social Responsibility, being a relatively new criterion used to assess the position and role of companies in society, has in recent years come from the periphery to the center of collective consciousness. Many actors, commonly referred to as "stakeholders", have emerged on the new social scene and have taken on certain roles that are often in opposition to the company.

The term stakeholder was first used in 1963 at the Stanford Research Institute. Its creation stems from a deliberate desire to play with the term stockholder (which refers to the shareholder) in order to indicate that other parties have an interest (stake) in the company. The term is popularized by Edward Freeman who gives it a very broad meaning: "A stakeholder an individual or a group of individuals who may affect or be affected by the achievement of organizational objectives". Deepening globalization conditions have complicated macroeconomic regulation in the conditions of open economies, strengthened the role of international political and economic organizations, facilitated multinational corporations have access to national markets, which together have contributed to the spread of global practices of social responsibility for business [1-5].

Analysis of recent research and publications

An important contribution to the development of theoretical and applied aspects of corporate social responsibility has been made by the following foreign scientists – M. Albert, G. Bowen, J. Grayson, K. Davis, A. Mathis, P. Drucker, A. Carr, A. Carroll, F. Kotler, M. Kramer, K. Levin, M. Porter, M. Friedman, R. Freeman, F. Hayek and Ukrainian scientists – D. Bayura, O. Berezina, V. Geets, L. Hrytsyna, O.

Grishnova, G. Zakharchin, O. Novikova, A. Kolot, E. Mishenin, O. Okhrimenko, O. Pankova, N. Simenko, O. Stepanova, N. Suprun, S. Smerichevsky, N. Ushenko, O. Kharchyshyna, I. Tsaryk, V. Shapoval, A. Chukhno and others.

Unsolved aspects of the problem

At the same time, at the present stage the problem of further analysis of the problems of formation and implementation of social responsibility from the standpoint of taking into account foreign experience and socio-economic assessment of positive effects on achieving sustainable development is relevant. However, despite the large number of published scientific papers, the question of the regulatory framework for promoting corporate social responsibility in the national economy remains open, in particular through the establishment of priorities of socio-economic policy on corporate social responsibility and their integration into the reformed public administration system. Development of conceptual provisions of public-private partnership in solving social problems.

The aim of this article is to analyze the definitions of social responsibility and its impact on the balanced development of the state, generalization of international experience in the formation and implementation of corporate social responsibility, determining the status and dynamics of this approach by modern enterprises.

The main part

The aggravation of economic, political, social and environmental problems observed in the world since the 1980s and 1990s, and the inability of state institutions to overcome them, have necessitated the introduction of new approaches to development that disperse areas of responsibility characteristic of the classic power triangle "Business society". One of such approaches is the concept of corporate social responsibility of the enterprise, which involves changing the role of economic entities in society, the inclusion in the sphere of their interests of such non-classical understanding of the purpose of the enterprise activities as social and environmental. Due to significant differences in the understanding of corporate responsibility among modern scholars and entrepreneurs in the United States and Europe due to historical, cultural and social differences, scientists identify three main models of corporate social responsibility, namely American, Japanese and European, while dividing the European model into models: Corporate social responsibility of continental Europe, Great Britain and the Scandinavian countries.

Social responsibility is an integral part of the human-state-society macro-system. On the one hand, people by their nature strive for the order specified in the Book of the ruler of the Shang region, on the other – their actions they create disorder.

The categories "order" and "disorder" are antipodes, and at the same time are interconnected and interdependent.

Here you can see the peculiar manifestations at the level of society: 1) every complex social structure strives for self-preservation, in particular, through the regulation of social relations; 2) each complex social structure tends to disintegrate, disintegration, in particular due to the rupture of normalized social ties. Here we are dealing with a kind of manifestation of the law of unity and the struggle of contradictions. Establishing norms of relations requires social control over their observance. Responsibility is a tool in the mechanism of social control. Real responsibility should be understood as responsibility in the personal plan – real actions of the person which are coordinated with requirements social norms, and in social terms – the negative consequences for man, resulting from the inconsistency of his actions with the requirements of social norms.

Potential social responsibility is the existence of an effective mechanism of social control, able to ensure the involvement of each perpetrator in the appropriate type of social responsibility in cases of violation of social norms, and personal – human awareness of responsibility for the consequences of personal activities. The problem of the responsibility of the citizen to the state, the state to the citizen and the responsibility of the individual for his actions has been in the field of interest of prominent philosophers since antiquity.

In the works "State", "Laws", "Politics" Plato understood responsibility as one that is a moral duty to the state, the formation of which is facilitated by ethical education and philosophical reflection, as a state that corresponds to the inner convictions of man, his moral qualities, representation.

If one is interested in the modern notion of CSR, everyone agrees that it emerges from the work of Bowen (1953), notably through his book entitled Social Responsibilities of the Businessman (Gond and Igalens, 2008). This work, which was later criticized by its own author in 1978 for its idealistic and normative character, refers mainly to two elaborations. The first indicates that the businessman must decide only by taking into account the values desired by society. The second is that consideration of these social concerns and values is voluntary (Acquier & Gond, 2007). Bowen states, synthetically, that companies must integrate the social dimension into their organizational strategy. However, sixty years after the publication of Bowen (1953), the founding father of modern CSR, there is still no consensus among researchers on what CSR is.

Moreover, this field is often described as fragmented in view of the plurality of concepts and approaches that have shaped it (Gong and Igalens, 2008).

Indeed, widely theorized and studied, the notion of CSR does not form a consensus among its supporters: it is often seen as ethical, values, sustainable development or even stakeholder theory.

Madrakhimova (2013) traced the history of CSR through the evolution of the concept and definition of CSR. Thus, it identified 15 authors who addressed different definitions of CSR between 1953 and 2005, and suggested a genesis of the concept of CSR summarized in the table below.

In fact, this genesis makes it possible to highlight the link that exists between the history of the evolution of the concept of CSR, and the multiplication of definitions of CSR [6-8].

Table 1. The genesis of the concept of Corporate Social Responsibility

The concept	The authors	The foundations
Corporate social responsibility	Bowen (1953); Carroll (1979); Davis (1960)	Normative vision of Social Responsibility, boundaries between the social and the economic
Social responsiveness of enterprises	Ackerman (1973); Carroll (1979); Preston et Post (1975)	The ability of companies to respond to social challenges
Social performance of enterprises	Carroll (1979); Wood (1991); Sethi (1975); Wartick et Cochran (1985); Wood et Jones (1995a)	A business social performance model
Social performance of companies and stakeholders	Clarkson (1995) ; Donaldson et Preston (1995) ; Freeman (1984) ; Post et al. (2002)	New conceptualization of the company in a stakeholder ecosystem
Corporate citizenship	Logsdon et Wood (2002)	A model that places companies at the heart of their responsibilities towards their stakeholders
Corporate sustainability	Steurer et al (2005) ; Van Marrewijk (2003)	The relation between corporate social responsibility and stability/ sustainability

Source: authors' own development

As mentioned above, the definition of CSR is not universally understood by academics. However, for paper purposes, we use the European commission's definition, which defines CSR as "the responsibility of companies for the effects they have on society" (European commission, 2011). CSR is thus seen as a set of strategies, policies and practices integrated into the daily operations of companies, their value chain and their decision-making process, including issues related to values, ethics, communities, governance, environmental issues, human rights, individual freedoms, working conditions, etc. It is in this spirit that we mean CSR, which will of course guide us in our census of the design of classics in strategy. In this analysis, I will associate the concepts of values, ethics and responsibility with the concept of CSR.

Much work has focused on the historical evolution of the CSR concept through the 20th century. This work addresses, as mentioned, one or the other of the two explicit orientations (theoretical approach, practical approach or mixed approach). A striking fact emerges from this analysis: among all the articles we quote, only one classic (Barnard, 1938) to point out that the importance of responsible corporate behavior was recognized and promoted long before the concept of CSR emerged.

As far as I am concerned, few of the founding texts in CSR refer to classical work in management; however, these works address the issue of CSR in a substantial way, in one form or another, long before the appearance of the "modern CSR" [8-10].

Table 2. Guidance from authors who discussed the history of CSR

Authors	Period	Guidance
Heald	1970	History of CSR Practice
Carroll	1999	History of CSR Theory
Carroll et al.	2012	History of CSR Story and Practice
Garriga et Melé	2004	Evolution of CSR Theory
Mangion	2006	
Lee	2008	

Source: authors' own development

In terms of theory, CSR has its origins in American developments (Caroll et al, 2012; Lee, 2008). Thus, even at the present time, CSR remains very marked by its American origin. Moreover, although conceptions of CSR are converging, the American conception seems to be spreading both in European thinking and practice (Habisch, 2015). This reality explains the sometimes American-centered character of the socio-historical and theoretical evolutions of CSR. At the conference organized by the Chair of Social Responsibility and Sustainable Development of the School of Management Sciences of the "University of Quebec Montreal" in October 2006 around an intercontinental dialogue to advance the theoretical development of CSR, there were clearly two main areas of consensus. The first relates to the existence of several representations of CSR (Habisch, 2005). Indeed, academics clearly recognize that there is no single CSR formula across the world, nor even at the regional level (Habisch, 2005). The second consensus refers to the fact that the concept of CSR arose from a particular context of liberal capitalism in the United States (Pasquero, 2005). CSR then emerged in France and Europe from the 1960s onwards, although the vast majority of the work of CSR pioneers in Europe is based on the work of American academics [10-13].

In the book, The Functions of the Executives, one of the most cited books in management, Barnad (1938) conceives the organization as a system of coordination and cooperation between individuals. He is in fact one of the first authors to deal implicitly with CSR, and particularly with leaders. From his thirty years of experience as a leader of several major American organizations, Barnad offers a visionary masterpiece on how organizations work. For Barnard (1938), the degree to which companies are able to respond to individual aspirations and interests (efficiency) is crucial to ensuring cohesion and coordination within organizations. Barnad goes even further and assures that companies unable to combine efficiency and effectiveness will be driven to disappear "effectiveness and efficiency add to the continued existence, the longer the life, the more necessary these two are" (p.282). From this point of view, Barnard recognizes a key role for leaders in formulating and respecting the values of the organization, a recognition that will lead him to affirm that the longevity of organizations depends on the quality of the leadership of its leaders and the quality of the moral values on which the organization is based (Barnard, 1938, pp.283-284): "executive responsibility, then, is that capacity of leaders by which, reflecting attitudes, ideals, hopes, derived largely from without themselves, they are compelled to bind the wills of men to the accomplishment of purposes beyond their immediate ends, beyond times".

Bernard (1938) goes on to point out that it is the responsibility of leaders to define the moral values of their organization and – above all – to ensure that these values are the foundation of the actions of the entire organization and that they transcend hierarchies. Finally, fully prophetic in the recognition of the company's internal stakeholders, Barnard (1938) concludes that the philosophy that would give as little as possible and obtain as much as possible is destructive: "it is the root of bad customer relations, bad labor relations, bad credit relations, bad supply relations, bad technology. The possible margins of cooperative success are too limited to survive the destruction of incentives which this philosophy implies". In fact, regarding even the birth of the stakeholder concept, Barnard (1938) can be considered a pioneer of this theory when he argues that the company must balance the divergent interests of the different actors in order to ensure cohesion and cooperation. However, his vision of the stakeholders was limited since he considered only the actors internal to the company and in particular the employees.

Administrative Behavior: a study of Decision-Making Processes in Administrative Organization (Simon, 1947). In the same spirit, in his book Administrative Behavior, Herbert Simon (1947) draws on the analytical framework developed by Barnard (1938) to which he brought a greater number of concepts and refined the vocabulary "before we can establish any immutable 'principles' of administration, we must be able to describe, in words, exactly how an administrative organization looks and exactly how it works […] I have attempted to construct a vocabulary which will allow such a description.". Like Barnard, Simon recognized the importance of the social values that businesses must consider. According to him, the values imposed on businesses generally come from traditional institutions such as religion, family and society. In this direction, Simon (1947, p.55) asserts that all decisions made by individuals within an organization are conditioned by two elements "facts" and "values", so decisions contain both ethical and factual elements, "decisions have an ethical as well as a factual content" (Simon, 1947). This means that the decision-making process is divided into two stages: on the one hand, the comparison of possible actions with regard to this system of values.

Thus, the meaning that these individuals give to social responsibility will be decisive in the decision-making process since the elements of values will be taken into account. According this same argument, the individual would be limited by his values and his conceptions of finality that influence him in his decision-making [13-16].

Simon (1945) could also be considered, along with Barnard as a pioneer of the stakeholder theory and the consideration of employee interests by business leaders. Inspired in particular by Barnard's concept of the "zone of indifference", which Simon (1947) calls "zone of acceptance", the author puts the negotiation process between actors at the forefront since superiors seek the consent of subordinates "when exercising authority, the superior does not seek to convince the subordinate, but only to obtain his acquiescence" (Simon, 1947). This implies that decisions taken by managers take into account moral and ethical involvement, at the risk of not being accepted by employees "a subordinate is said to accept authority whenever he permits his behavior to be guided by the decision of a superior, without independently examining the merits of that decision." (Simon, 1947). Thus, the relationship between leader and subordinate is not a relationship of domination, but a conscious or unconscious process of constant negotiation between what is desired and what could be done, in particular according to the values of each. Here, authority is only possible if it implies moral and ethics since it aims only to obtain the consent of subordinates.

The Human Group (Homans, 1950). In his book The Human Group, Homans proposes to study the dynamics of small groups, among others, as an organic whole, a social system that lives in an environment. However, the behavior of the small group will help to understand the behavior of the whole organization, because as Homans (1950) specifies, "our belief is that the relationship between the elements of behavior may remain the same, […]". In other words, the relationship between the behavioral components remains the same, and what is applicable to small groups may be useful to the organization.

As opposed to Simon (1945), who is interested in the functioning of organizations as a whole, Homans is interested in the functioning of small groups, which he considered to be the archetype of the social system. Thus, Homans (1950) suggests that social reality must be described at three levels: social events, social

norms, and analytical assumptions. According to him, the behavior of groups in terms of social responsibility and values depends considerably on the leader himself "the leader is the man who comes closest to realizing the norms the group values highest. His embodiment of the norms gives him his high rank, and this high ran attracts people: the leader is the man people come to." (Homans, 1950).

Moreover, in his study, Homans identifies the external environment of the group as an essential element for the survival of the group, and the interaction, consideration and response to the demands of its environment as essential elements. For him, the group must identify this environment in order to better understand and respond to his requests, "The environment may be broken down into three main aspects: physical, technical, and social, all of which are interrelated, and any one of which may be more important than the others for any particular group".

Thus, the social environment of a group must be identified, and taken into account in the action of that group; and this relationship of action/reaction of the group with its environment allows it to maintain a balance between "the external system" and "the internal system" of the group, and thus survive in its environment. The physical, technical and social aspects may encompass all the considerations and needs of the external environment of the group, namely economic, environmental and social considerations.

The Practice Management (Drucker, 1954). Drucker, often identified as the inventor of management discipline, was one of the first to explicitly address corporate social responsibility in concluding his book with a chapter entitled The Responsibilities of Management, in which he invites companies in particular to ensure that they do no compromise cohesion and social beliefs (Drucker, 1954). His beliefs are clear, the company is not simply an entity of wealth creation, it is also an organ of society and it fulfils a social function. "An organ of society and serves a social function" (p.381). In this work, Drucker (1954) demonstrates vision by including social responsibility among the eight managerial objectives of companies in his book 'The Practice of Management' (1954): "There are eight areas in which objectives of performance and results have to be set: market standing; innovation; productivity; physical and financial resources; profitability; manager performance and development; worker performance and attitude; public responsibility". For Drucker, the onus is on leaders to issue social goals and ensure they are met, as leaders have a public responsibility to make sure that anything that is truly in the public interest becomes the priority of the company: "public responsibility to make whatever is genuinely in the public good become the business's own self-interest" (Drucker, 1954). While Drucker still asserts that the first responsibility of companies is the maximization of profits, he also believes that it is also important for managers to consider the social impacts of any strategic decision. Drucker (1954) concludes his work with a clear message on this subject: one must consider the impact of each company's policy and action on society; "realize that it must consider the impact of every business policy and business action upon a society. It has to consider whether the action is likely to promote the public good, to advance the basic beliefs of our society, to contribute to its stability, strength and harmony". Drucker explains that profit is necessary since profit (or lack of profit) will exert pressure on the company. Drucker (1954) therefore does not legitimize profit as an end in itself, but as a means of subsistence and growth: "The profit motive and its offspring, maximization of profits, are just as irrelevant to the function of a business, the purpose of a business and the job of managing a business". However, Drucker (1954) clarifies that this does not mean that profitability is not important to the company, but that it is a limiting factor, "this does not mean that profit and profitability are unimportant. It does simply mean that profitability is not the purpose of business enterprise and business activity, but a limiting factor on it".

Leadership in Administration: A sociological interpretation (Selznick, 1957). In his book Leadership in Administration, Selznick (1957) is interested in new ways to apprehend the organization and introduces a certain less pronounced human dimension to it in most of his predecessors. This element may seem natural when we know that Selznick's most characteristic trait as a sociologist is the continuity of his commitment to social and moral theory (Seters, 2012). Echoing Barnard's (1938) concept of leadership, Selznick's (1957) theory of leadership presents leadership as a function that defends institutional integrity. Selznick argues that the process of institutionalization occurs when the members of an organization value the formal rational and impersonal system beyond its economic role. The European Commission is currently working on a proposal for a Directive on the protection of personal data.

The main argument of this book is that the executive becomes more skillful in transitioning from administrative management to values-based institutional leadership, "is quite simply stated: the executive becomes a stateman as he makes the transition from administrative management to institutional leadership." (Selznick, 1957). Selznick thus presents organizations as rational objects judged by their effectiveness, while institutions are presented as a higher form of social entity, as infused by values (p.138). Indeed, while the organization responds to economic and technical needs, the institution, on the other hand, puts forward its social role since it is a natural product of social pressures and needs [13-16].

Also, the concept of values is central to the framework developed by Selznick. Indeed, the art of the process of institutionalization, according to him, resides in the leader who is able to shape an organization "that embodies new and enduring values" (Selznick, 1957). The author defines social values as "objects of desire that are capable of sustaining group identity. This includes any set of goals or standards that can form the basis of shared perspectives and group feeling" (Selznick, 1957). In addition, in defining values and institutional integrity, Selznick refers to

both pragmatic and moral concerns since the protection of integrity "is more than an aesthetic or expressive exercise" (Selznick, 1957). According to him, integrity is a key issue as it is a distinctive skill for the organization, "the defense of integrity is also a defense of the organization's distinctive competence". And, in presenting the organizations, Selznick tells us that they become infused with values when they symbolize the aspirations of communities and represent its source of identity, "its sense of identity" (Selznick, 1957), which clearly puts the social responsibility of organizations and their role in the social sphere at the forefront.

Selznick also mentions the consideration of social pressure and needs when referring to the importance of the sensitivity of organizations to the divergent interests of groups, which Freeman (1984) will later describe as stakeholders. It states that internal interest groups represent sources of energy, "represent sources of energy, self-stimulated, not wholly controllable by official authority. They may subvert the enterprise or lend it life and strength" and leaders are responsible for incorporating goals in order to adapt the objectives of the organization to the interests of internal groups, "in embodying purpose, to fit the aims of the organization to the spontaneous interests of the group within it" (Selznick, 1957). The role of the leader in the social responsibility of the institution is therefore unequivocal. In fact, according to Selznick, it is up to the leader to always choose the key values in order to create the social structure that incorporates them, "key values and to create a social structure that embodies them". Selznick goes on to say that this role of the leader can be compared to the individual who chooses his representative values, and adopts them actually rather than superficially. "May be compared with individual moral experience, wherein in the individual existentially 'chooses' self-defining values and strives to make himself an authentic representative of them, that is, to hold them genuinely rather than superficially".

In the same vein, Selznick (1957) mentions that it is the responsibility of leaders to erect new "special values" to ensure the stability of the organization, considering that "the maintenance of social values depends on the autonomy of elites" [13-16].

A Behavioral Theory of The Firm (Cyert and March, 1963). In their book, A Behavioral Theory of the Firm, Cyert and March (1963) propose a behaviorist theory of the firm that aims to explain how divergent objectives, expectations and choices influence the decision-making process within firms. Cyert and March (1963) portray the organization as a coalition of individuals with divergent interests "we consider the organization to be a coalition having a series of more or less independent goals imperfectly rationalized in terms of more general goals". Thus, the organization can only function through a constant process of negotiation, control and adaptation between individuals to respond to changes and also take into account the interests of various individuals. This naturally means that the internal and external stakeholder environment will influence the decisions and directions taken by the company. As a result, decisions are not simply based on economic objectives, but on individual interests. Cyert and March (1963) argue that business decisions are made by considering the economic factor, but also social behavior. With this in mind, since the behavioral model confirms that managers govern the firm solely for their own benefit, "the behavioral model proposes that managers operate the firm in the only fashion consistent with the assumption of self-interest seeking- in their own best interests", the role of the manager is therefore key in taking into account (or not) social interests, the development of socially responsible strategies.

For Cyert and March, the organization adapts to its environment in its learning process "these rules, in turn, reflect organizational learning process by which the firm adapts to its environment", and among the rules that emanate from this process, ethics and good industry practices "on the other hand, some rules are more general than the individual firm and are identified as a more pervasive code called 'standard industry practice', 'standard business practice', 'ethical business practice', or 'good business practice'".

Finally, Cyert and March recognize the potentially positive relationship between financial success and the ability of companies to be socially responsible. From this perspective, the company's financial performance affects its ability to undertake corporate social responsibility strategies. Thus, companies need excess resources to be able to handle social challenges because social performance involves significant costs, and only companies with these resources are able to absorb these costs "organizational slack absorbs a substantial share of the potential variability in the firm's environment. As a result, it plays both a stabilizing and adaptive role".

A Strategy of Decision: Policy evaluation as a social process (Braybrooke and Lindblom, 1963). In their book A Strategy of Decision: Policy evaluation as a social process, Braybrooke and Lindblom conceive the development of public policies as a social process and permanent negotiation. While interested in public institutions, their comments may apply to private organizations, particularly when the authors indicate that governments must take into account the divergent interests of stakeholders. The core of their work is related to the disjointed incremental strategy that proposes to adopt an incremental approach to decision-making in a context of complexity, focusing on minor changes. According to Braybrooke and Lindblom (1963), the resolution of a conflict around divergent values between actors would, according to this strategy of incrementalism, result in the decision of how much value can be sacrificed to achieve an increment of another value, by "stating how much of one value is worth sacrificing, at the margin reached in a given situation, to achieve an increment of another".

Braybrooke and Lindblom (1963) argue that disjointed incrementalism is an effective way of using information, although there is a large difference between the values promoted by evaluators, "of using information even when the evaluators who use it differ greatly over the values the wish to promote". With reference to the different interests of the actors. In the

light of this quote, the book also deals with ethics and values in public policy making, and particular attention is given to the ethical and moral foundation of public decision-making to achieve consensus and ensure utilitarianism and social justice: "the strategy of disjointed incrementalism is, in ways both morally convincing and philosophically illuminating".

Finally, Braybrooke and Lindblom (1963) suggest that organizations should involve as many actors and stakeholders as possible in decision-making processes: "it is integral to our concept of the strategy that analysis and evaluation are socially fragmented, that is, that they take place at a very large number of points in society". This broad implication would both ensure consensus, but also ensure that if the values of an analyst or policy group indefinitely neglect some of the consequence of their choices, other analysts will take charge of those consequences "other analysts and groups whose values are adversely affected will make the neglected consequences focal points of their own problem solving" (p. 127). It is therefore a question of increasing the rationality of decisions and ensuring the satisfaction of the greatest number of stakeholders.

Corporate Strategy (Ansoff, 1965). From the first pages of his book on corporate strategy, the founding father of strategic management Ansoff (1965) recognized the widespread awareness of social responsibility in the business world: "in reaction to the public outrages at the 'smash-grab imperialism' of the nineteenth century, business has acquired a sense of social responsibility to society in general and participants in the firm in particular". While this recognition is obvious, the position of the founding father of strategic management on social responsibility is less so. In fact, in the early pages of his book, Ansoff does not take a position on social responsibility and prefers to open the debate about the role of profit and corporate social responsibility: "the central question, which must be resolved before specific values are assigned, is what king of objectives should firm seek: maximum profit, maximum value of stockholders equity, or a balanced satisfaction of its stockholders" (Ansoff, 1965).

Subsequently, Ansoff reveals himself as a supporter of compromise between the interests of the different stakeholders by pointing out in particular those who claim that profit is immoral, and socially unacceptable "who have branded profit as immoral and socially unacceptable" (Ansoff, 1965). Like Cyert and March, Ansoff (1965) views organization and organizational objectives as "a negotiated consensus of the objectives of the influential participants". From an instrumental perspective of the stakeholder theory, Ansoff (1965) indicates that it is essential to distinguish the company's social responsibilities from its objectives. In fact, Ansoff argues that, in reality, corporate (including social) responsibilities are indeed obligations, but that they limit the achievement of the company's objectives. In other words, Ansoff sees the satisfaction of stakeholder interests as one of the ways to achieve organizational objectives.

Finally, it should be mentioned that Ansoff is one of the first academics to have used the concept of stakeholders in its definition of organizational objectives. The latter considers that CSR is to reconcile the opposing interests of the different groups that are in direct relationship with it: shareholders, managers, employees internally, suppliers as well as distributors externally. The company is also responsible for adjusting its objectives in order to respond fairly to the interests of the various groups (Gond and Mercier, 2004). Although profit is part of the interests of some stakeholders, including shareholders, it does not necessarily have a prominent place in this set of objectives according to Ansoff (1965, p. 34): "profit which is a return on the investment to the stockholders is one of such satisfactions, but does not necessarily receive special predominance in the objective structure".

The Concept of Corporate Strategy (Andrews, 1970). In his book, The Concept of Corporate Strategy, Andrews (1970) describes corporate social involvement as a crucial element of strategic management: "[social responsibility is the] final component of strategy – the moral and social implications of what was once considered a purely economic choice". In addition, Andrews makes it clear that it is the responsibility of managers to ensure that their company's social involvement is sufficient, and even calls for consideration of ways to reconcile profit and social objectives when they are on the same agenda, "ways to reconcile the conflict of responsibility which occurs when profit and social contribution appears on the same corporate agenda." (Andrews, 1970,). Like Ansoff (1965), Andrews saw the company as a citizen with social rights and responsibilities. He explains that strategy being a human construct, must meet human needs, and encourage engagement, "it must in the long run be responsive to human needs. It must ultimately inspire commitment. It must stir an organization to successful striving against competition." (Andrews, 1980).

In dealing with policy formulation, Andrews (1970) suggests that enterprises should define the nature of economic and human organization that they are or wish to become, and the nature of their economic and non-economic contribution, "the kind of economic and human organization it is or intends to be, and the nature of the economic and noneconomic contribution it intends to make to its shareholders, employees, customers, and communities", referring to the need to take into account the different stakeholders and their divergent interests. Thus, while Andrews (1970) recognizes that the company's primary responsibility is to create material, "is to create material wealth", he refers to the integration of ethical considerations, moral, and stakeholders in strategic decisions is the very essence of CSR, which it defines as the intelligent and objective concern for the well-being of society that restricts individuals and businesses to engage in destructive activities, even if these activities are profitable immediately, "the intelligent and objective concern for the welfare of society that restrains individual and corporate behavior from ultimately destructive activities, no matter how immediately profitable, and leads in the direction of positive

contributions to human betterment, variously as the latter may be defined." (Andrews, 1970) [13-16].

The review of the design of the classics in CSR strategy has enabled us to highlight three general proposals that I will now shed light on.

Proposal 1: The notion of stakeholders and social responsibility are intertwined and presented as complementary by the classical literature in strategy.

The first trend that emerges from the review is the interweaving of stakeholder and social responsibility concepts. Indeed, whether it is the authors of the administrative branch who wish to influence the decision-making environment (Cyert and March, 1963; Simon, 1947), those of the strategic branch who are interested in objectives and purposes (Andrews, 1971; Ansoff, 1965), or those of the institutional branch (Braybrooke and Lindblom, 1963; Drucker, 1954; Homans, 1950; Selznick, 1957), they all evoke the responsibility of companies towards specific stakeholders, that they represent employees, citizens or interest groups. Since these two concepts are presented as complementary and inseparable by the literature surveyed, it is surprising to note that this is still being debated today. In reality, the literature on strategy is traditionally situated in a utilitarian, instrumental and functionalist conception of CSR (Capron and Quairel-Lanoizelée, 2015; Gond and Igalens, 2008; Gond and Matten, 2007), which explains this state of affairs.

Since its first conceptualization in the academic field by Freeman (1984), the stakeholder theory, often perceived as a way of understanding a company's environment, has been at the heart of many theoretical developments (Donaldson and Preston, 1995; Gond and Mercier, 2004; Mitchell, Agle, & Wood, 1997). Thus, it is in the field of social responsibility that the stakeholder theory derives much of its essence and has been the most developed and mobilized (Pasquero, 2008; Pedersen, 2006; Freeman and Wicks, 2003). Originally conceived to provide a new representation of the firm that was supposed to better manage the new challenges facing modern organizations (Freeman, 1984), this theory was quickly associated with social responsibility. (Gond & Mercier, 2004).

However, this association is not unanimous among academics, as did Harrison (2011), who argues that the unjustified association of the stakeholder theory with social responsibility has endangered the evolution of the stakeholder theory which, according to the author, has been kept away from policy debates. In the same vein, Phillips (2003) published an article entitled "What Stakeholder Theory is Not" in which they clearly dissociate stakeholder theory from social responsibility. They indicate that the stakeholder theory is intended to be a theory of organizational strategy and ethics, and that the concept of stakeholder "is not synonymous with 'citizen' or 'moral agent' as some wish to interpret it." (Phillips et al, 2003).

Despite these challenges to the interweaving of these two concepts, researchers in the field of social responsibility continue to mobilize the stakeholder theory to address social responsibility issues (Gond& Matten, 2007; Pedersen, 2006), and especially those who adopt an instrumental posture and try to demonstrate correlations between social and financial performance.

With these clarifications, it shows that this interplay between social responsibility and stakeholders actually dates back to the very first classic works is strategy, starting with Barnard (1938) well before the conceptualization of the stakeholder theory by Freeman (1984). In addition, Capron and Quairel-Lanoizelée (2015) also put the stakeholder theory into perspective in the context of general interest around common goods. According to these authors, CSR leaves open the discussion on the dynamics between the State, companies and civil society in terms of taking charge of common goods. These questions try in particular to define the scope of action of the different stakeholders in the management of challenges of general interest.

Proposal 2: Corporate social responsibility and profit-making must not be contradictory; whereas profits are a necessity of survival, social responsibility evokes moral responsibility.

The second trend that emerges from our review is that the social involvement of companies and their financial success are not opposed. In other words, there should be no negative correlation between CSR and profit-making. It is in this spirit that Ansoff (1965) calls for a balance between the interests of shareholders and those of society, and that Andrews (1971) puts forward social responsibility as a necessity, while Drucker (1954) makes corporate social responsibility a managerial obligation and states that maximizing profit "is not the purpose of business enterprise and business activity, but a limiting factor on it".

Once again, what is interesting about this observation is the fact that this debate is not at all foreign to current literature. Since Friedman's (1970) statement that the only corporate social responsibility is to increase profits, the debate about the relationship between corporate social responsibility and financial performance has grown considerably. There are two opposing views in this debate. The first, supported in particular by Friedman (1970), Jensen (2001) and Sternberg (1999), suggests that maximizing profits- and thus shareholder wealth- also promotes social wealth. The other view, on the other hand, is that companies have rights, but also duties, such as taking care of society (Bowen, 1953; Walsh et al, 2003), and acting as citizens (Crane, 2008). Thus, the classics in strategy seem to position themselves rather in this second vision prone to CSR.

Although CSR research has been particularly prolific over the past fifteen years (Caroll, 1989; Garriga and Mele, 2004), it tends to favor certain theoretical questions rather than promising avenues of research, as with the disproportionate emphasis on the correlation between societal performance and financial performance (Margolis& Walsh, 2003). Heavily influenced by classical economic theory, which it implicitly accepts (Gond et al, 2019; Margolis and Walsh, 2003), the commodification of CSR is criticized (Shamir, 2005), while others strongly criticize the dominance of the instrumental approach to CSR (Palazzo and Scherer, 2011) which aims to use

CSR as a means of increasing wealth. This concern about the relationship between social performance and financial performance is present in both practitioners and researchers. And, indeed, Gond and Igalens (2008) indicate that it has always been major in the field of social responsibility. For example, these authors reported more than 160 empirical studies on the subject in 2007, while Margolis, Elfenbein, and Walsh (2007) found that these studies were often "biased in the direction of highlighting a positive link" (Gond& Igalens, 2008).

Proposal 3: Leadership values will significantly influence corporate practices in terms of degree of responsibility.

The third and final trend that emerges from our study Is that all the classical works studied attach particular importance to the values of executives in corporate responsibility practices. As a manager (Andrews, 1971; Ansoff, 1965; Drucker, 1954), a leader of a group that respects him (Homans, 1950), a conductor of a system of cooperation (Barnard, 1938; Simon, 1947) or a leader symbolizing the organizational mission and its values (Selznick, 1957), the tasks of infusion of values and promotion of responsible practices necessarily pass through the higher organizational bodies. Thus, the more sensitive the leader is and shares values with the rest of the organization, the more likely it is to be socially responsible.

These questions around the emergence of social responsibility practices are not, once again, distant from contemporary literature -which highlights the full relevance of an in-depth analysis of the classics in strategy... It is in this spirit that Bowen (2007) recalls that many studies are interested in CSR strategies and attempt to answer central questions around the emergence of these strategies: Are they really corporative, or rather linked to an individual and group level? In response to these existential questions, two dominant visions stand out: the behaviorist theory of the firm on the one hand, and the resource-based view on the other.

In the first vison, many studies examine the emergence of social responsibility strategies by mobilizing the concept of organizational slack (Cyert and March, 1963), that is to say, organizations engage in social responsibility activities using unnecessary excessive resources. Other more recent studies have set aside this concept of organizational slack and focus instead on managerial latitude (Sharma, 200), governance structure (McGuire et al, 2003), or the influence of managers' values on the implementation of social strategies (Hemingway and Maclagan, 2004).

The second vision of resource-based view places less emphasis on individual behaviors in the formulation of social responsibility strategies and places particular emphasis on the relationship between resources, competitive advantage and financial performance. Indeed, proponents of this theory postulate that companies should engage in corporate social responsibility practices only if this investment is profitable and if it could lead to a competitive advantage. Thus, researchers in this stream of thought are more concerned with skills and capacities that can be developed through social engagement (Verbeke et al, 2006), such as better consideration of stakeholders (Litz, 1996), or the development of integration capacity (Petrick& Quinn, 2011).

Abstract

Ultimately, this study allows us to answer the questions we asked ourselves at the beginning. For management classics, the social responsibility of the organization is undeniably a managerial concern that is not new. Through this study, we affirmed that the classics in management have been ahead of the curve and particularly sensitive to social aspects (moral and ethical) in the practice of management of organizations, introducing the foundations of what we now call CSR. However, this contribution has not been recognized by the work on the evolution of CSR. Perhaps one hypothesis explaining this systematic blindness lies in the fact that management classics have approached CSR from a practical point of view, as an essential component in the management of organizations and in decision-making, at the expense of a theoretical vision of CSR.

The study also reveals that, present in different forms (ethics, morality, responsibility, values), CSR nevertheless seems inseparable from the notion of profitability. Indeed, while many academics oppose social responsibility and profitability, the classics in management -those who laid the groundwork for our discipline- have always considered the importance for organizations to take account of the divergent interests of their stakeholders. In this perspective, organizations have always theorized as having economic and social objectives; profitability and responsibility representing both sides of the same coin. Thus, profit would not be the primary objective of companies, but would be the result of taking into consideration the divergent interests of stakeholders.

Socialization of business is an objective law of transformational society, and it is directly related to current trends in scientific and technological progress, increasing demands on the process and results of production, with systemic transformations of property relations, the formation of social protection, social functions management. The state has a strong enough arsenal of means to influence business entities to ensure the growth of CSR through synergies, including legal norms and legislation, banking and financial, tax and customs levers, public investment and procurement. Therefore, the conceptual model of CSR development should be recognized and supported by entrepreneurs, public figures, politicians and scientists. In addition to economic feasibility, social and environmental criteria, CSR should become an axiom for enterprises, the key to their market success, a guarantee of sustainable development of society. Thus, a balanced CSR system will have a positive effect on the democratization of society, which will increase the freedom of the individual, increase political activity, create

conditions for sustainable growth of the middle class as the main carrier of social capital, civil society as a form of social self-organization.

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