

Defining CSR: Problems and Solutions

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Abstract The ubiquity of the term CSR threatens its carrying any distinctive meaning. Despite its long history no consensus has been developed among the industry participants, academics or other interested parties. After a careful review of the complications and complexities of the CSR debate and distinct disciplinary definitions, the article turns to approach the problem of definition using the philosophy of science. It applies a scientific definitional approach of *genus*, *differentia* and *species* to arrive at a *definition of CSR as international private business self-regulation*. The article provides an overview of the implications of this definition on CSR as a field of study, a management practice and an approach to improving the dialogue concerning the social contribution of business.

Keywords CSR · Regulation · Self-regulation · Private law · Private politics · Definitions · Philosophy of knowledge

Introduction

The ubiquity of CSR dialogue and the large amount resources invested in CSR by both private and public sectors indicate the importance of a clear definition of the term. In addition to finance, the investment includes government-sponsored hard law aimed at reforming corporations and industrial activities, and recent soft law approaches shaping organisational policies (Kirkton and Trebilcock 2004; Bismuth 2010), as well as significant

industry based programs. These investments and programs have ranged from the prominent public international soft law program, the UN's Global Compact, and public transnational hard law initiatives, the EU's new mandatory CSR, to well-known private international initiatives. These latter initiatives include the Global Reporting Initiative (GRI), the ISO's 26000 as well as a myriad of other industry specific programs such as the Forestry Stewardship Council, Responsible Care and the Kimberley Process.

In addition to the significant attention and investment surrounding CSR, a further reason for carefully defining the terms comes from the issues addressed by CSR. The issues are extremely important. The issues range from corporate profitability and economic stability, to the organisation of work and safety and ultimately, the preservation of the ecology. Despite the clear importance of CSR and this proliferation of norms and standards (Bessire and Mazuyer 2012), it is often far from clear how CSR is being defined in the dialogue, or even how to go about defining the term.

The definition of CSR is both complex and complicated. It is complex because of the nature and context of the problems. The ecology, society and the economic system are highly complex dynamic systems and CSR is intimately involved in each. Further CSR is complex because of the inherent ambiguity of the issues under consideration. For example, there is no clear idea which industry generated harms need to be addressed or whose views will prevail on any particular set of harms. To illustrate, a current issue is the extent to which first world producers are responsible for the working conditions of subcontractors in developing countries. This is a complex discussion because of the number, location, concerns and authority of the various actors and the societies in which they act. But, added to this complexity is the complication which arises from different

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political agendas and interests. For example, investors' interests are represented as being strictly limited to financial interests, and so a political agenda prioritising and securing financial interests emerges simultaneously delegitimising other claims. Efforts such as the effort to delegitimise workers' or investors' claims are a complicating factor in an already complex area.

Consider a second layer of complexity which is introduced when attention is shifted to determine the degree or extent to which harms should be addressed. Should all working conditions be addressed? Or should only the working conditions addressed in international conventions such as International Labour Organisation or Human Rights conventions be considered? Again, harms which are small and remote may not need to be addressed at all in the view of some; yet others may believe all harms should be addressed. If the latter view prevails and every harm is to be addressed wholly by the industrial enterprise, it may well be that many of the goods and services that allow modern living will disappear. That fact leads to a third layer of complexity, namely, which party should be responsible for addressing which harms. For example: which of the following parties should pay for better working conditions: local government, activist NGO's receiving donations, a subcontractor, a producer, or consumers who choose whether to pay a premium?

As alluded to earlier, the definition of CSR is complex not only because of the multifaceted nature of the problem and the number of actors, locations and institutions, but it is also complicated by four distinct agendas which are engaged in the definitional enterprise. These agendas complicate the definitional enterprise for the distinct purpose of advancing specific interests (Wells 2013; Ireland and Pillay 2009). Their objective is not a disinterested intellectual pursuit of precision in terminology. Rather, by controlling the definition of CSR, these parties hope to be able to control the CSR agenda and utilise it to serve their own ends. For example, if the definition of CSR is "any green marketing," it suits the marketing department of a firm that has no interests in more broadly conceived socially responsible business practices. At the same time, such a weak definition undermines efforts by other organisations that engage in broader practices to explain their investment in such practice.

The first of the four complications comes from business. This highly interested group of actors focuses on whether a particular organisation's policies and actions, and hence the organisation itself, can legitimately claim to be socially responsible. Business executives, as may be expected, make specific cases for CSR in the context of their own organisations' fortunes with little regard for the issues of definitional accuracy. They claim to be representing socially responsible organisations, and *ipso facto*, the

actions of those organisations must be socially responsible. This problem may be multiplied at the industry association level which may engage in similar strategies. In opposition to business in the commercial arena are a variety of NGO's and other civil society organisations including other business groups seeking to hold industrial organisations to account for their harmful social impacts. Some NGO's may be committed to pristine environments and consider any harmful environmental impact irresponsible and fundamentally oppose industrial production. Yet others may accept that some harms are inevitable in the process and take a collaborative approach to resolving issues.

The definitional issue in the business arena is clearly hotly contested. One notes for example, the contests about the CSR Strategy of tobacco company, then Philip Morris, (Yang and Malone 2008) questions about the international green standard, the ISO 14000, (Mil-Homens 2011) issues concerning the chemical industry's Responsible Care program (Gunningham 1995; King and Lennox 2000; Delmas and Montiel 2007) and the jewellery industry's Kimberley Process (Haufler 2009). The basic contest is whether CSR is simply "greenwash" (Greer and Bruno 1996)—i.e. merely businesses claiming environmental credentials and other social contributions while continuing to generate excessive harms such as social costs, i.e. "business as usual" (KPMG and UNEP 2006; OECD 1999, 2003; UNEP 2000; Palazzo and Richter 2005). Or whether CSR is indeed a genuine and serious effort to regulate and change behaviour for the purposes of spreading more equitably the costs and benefits of industrial production—i.e. spending profits for non-revenue generating social aims, whether reducing harms like social costs or generating a public good such as poverty reduction (Blowfield 2009). This contest is fundamentally a political contest although it appears on the surface to be a contest about definitions (Shamir 2011).

The second complication comes from the various academic attempts at definition. These definitions tend to reflect distinct disciplinary perspectives and priorities. The common academic approach is to focus on description and classification—usually of organisational characteristics and behaviours. Then, the analysis proceeds by seeking to determine whether or not these characteristics and behaviours are manifestations of CSR. Sometimes the analysis proceeds to establish criteria for making the determination. Such descriptive definitions, however, fail to address the core issue, namely, identifying the nature of the phenomenon at hand.

The third complication in defining CSR is the significant battle between political philosophies that underlie the dialogue and debate. These political philosophies are society-wide agendas, about the public–private divide, the role of government, the place of private enterprise or

“markets” and political rights. While appearing to mimic the contest between business and other parties discussed above, political philosophy has a much broader foundation (Crifo and Forge 2012; Ireland and Pillay 2009; Shamir 2005; Wells 2013).

Political participants define and use CSR as a means to advance particular preferences with respect to corporate and economic policy of distinct political philosophies. These political views can be seen in the right wing economic preference for laissez faire and markets. For example, Milton Friedman famously popularised the view that “the social responsibility of business is to make a profit” (Friedman 1970). This politically conservative view, although espoused as economic science by like-minded neo-classical economists, is at least as political as it is economic (Krugman 2007). CSR, which is viewed as an imposition of public social preferences on private property rights, is an agenda to be opposed.

The alternative political agenda comes from the centrist-left wing which seeks to mobilise around CSR to deliver a more just or equitable society. This political agenda is advanced by various NGO’s and other civil organisations. This group sees private property and related commercial rights as rights secured by government and views the large industrial organisation as a social institution which should be shaped to meet the needs of society. While a further left wing view sees CSR as a ploy to advance neo-liberalism (Ireland and Pillay 2009) limiting thinking about the possibilities of societal re-ordering (Fleming and Jones 2013), it is clear that efforts to define CSR by politically committed parties are a complicating factor as such parties will be influenced greatly by their underlying political philosophies.

Fourth and finally, many governments have tried to promote and use CSR to tackle social and environmental issues, perhaps hoping for a solution which is less costly in political terms than direct public regulation. In order to do so, however, governments need a definition of CSR that is both acceptable to business yet drives behavioural change. In this way, governments have struggled, caught by the necessity of addressing the policy imperatives resulting from promises to the electorate, political self-interest and the politico-economic power wielded by businesses. As a result, it is clear that governments have their own agenda which is distinct and divergent from and even conflicting with, the agendas of academics, businesses and political philosophers.

In addition to, the complex nature of the problems addressed by CSR and these four complicating factors, it is clear that CSR is an exceedingly diverse, multifaceted enterprise. To find or develop a definition which is not focused on one or a few these factors, issues, actors or solutions is a challenge. Given the aforementioned size and

nature of the issues at stake—economic, political and environmental—it is hardly surprising that definitions are contested and that the contest remains unresolved.

CSR is critical, complex, complicated and difficult, and it is precisely for these reasons that a definition of CSR is imperative. Despite the decades of discussion, effort and research that have gone into defining CSR, it remains in some important ways poorly understood. Inevitably any definition put forth will be hotly contested—an indication not only of the importance of the issue but also that a consensus approach to definition is doomed to fail. Indeed, some may argue that an the lack of consensus and inconclusive debate is not only inevitable but even desirable as ideas wax and wane in the process of being put to use by various parties from NGO’s to marketing departments. Such a position, however, is difficult to maintain where serious legal and financial consequence may ensue from greenwash accusations or a failure to discharge legal obligations associated with CSR.

This article seeks to define CSR and in the process, to advance knowledge about CSR. It does so by two distinct methods. First, it does so by applying the traditional scholarly methods used for definition, and second, by applying the philosophical methods used to test knowledge claims in scientific inquiry—the methods of epistemology. These epistemological approaches contrast sharply to prior work which has focused on describing and classifying characteristics and behaviours deemed to comprise CSR. The article aims to provide a definition of CSR that answers to both the inquiries of academics in descriptive, normative, instrumental terms (Dentchev 2009; Donaldson and Preston 1995) and to the pragmatic concerns of managers, business executives and lawyers. Ultimately, the traditional methods utilised allow a scientific classification and determination of the phenomenon of CSR.

The article is divided into two main parts. The first part, which begins after this introduction, addresses the problems with, approaches to and attempts at defining CSR. Thus, Part 1 begins with section two. That section is followed by section three which examines the disciplinary approaches to CSR. The fourth section queries the desirability and possibility of defining CSR. That section is followed by the fifth section which examines various approaches to defining CSR.

The second part, Part 2, provides the proposed solution using the methods of traditional scholarship just noted. It begins with the sixth section which introduces scholarly epistemological tools and approaches, and also considers the potential application of the philosophy of science to the problem. The sixth applies the analysis to problem at hand, leading to the conclusion that CSR is best defined as a form of *international private business regulation*. The seventh tests the definition according to established philosophical

criteria and against contrary hypotheses. And finally, the concluding section identifies the significant implications of this definition.

PART 1: Problems and Approaches

Definitional Issues and Problems in CSR

To appreciate the technical aspects of both the issue and nature of CSR definitions, consider the following example: CSR may be defined as behaviour: If CSR is defined behaviourally simply as *corporate philanthropy*, then a billion dollar corporation giving a hundred dollars while continuing to contaminate large swathes the environment allows the corporation to claim it is practicing CSR. The gift, regardless of the entity's economic resources, qualifies as CSR. If CSR is further defined behaviourally as *changed corporate behaviour*, then taking the same example further, we may note that the small donation may be a change in corporate practice from a single dollar to giving the one hundred dollars. This change, by a factor of 100, is a marked behavioural change.

Alternatively, if CSR is defined, as “sacrificing profits,” as it is by some economists, corporate law scholars and business ethicists, then giving the one hundred dollars is a *diversion of investment* away from profit making and so qualifies as CSR. While it is obvious that different behavioural definitions of CSR require markedly different types of behaviour, these examples illustrate that a focus on specific behaviours and their classification fails to advance an understanding of the phenomenon of CSR. The majority of the debate concerning classification of behaviour appears to miss the point that the distinction between the behaviours just discussed is not qualitative but merely quantitative, i.e. a matter of degree. These behavioural discussions are related to implementation and are descriptive rather than definitional. The behavioural and quantitative discussions fail to get to the heart of the matter, namely, identifying the phenomenon leading to a definition of CSR.

Turning to consider a different type of example, one in which a more substantive definition of CSR is operative, one notes that CSR can be classified or understood as a change in focus and moderation of internal practices of the organisation—a type of internal management system. In this view, CSR may be a management initiative to improve stakeholder and social relations, or improve some other aspect of organisational performance. To evaluate whether an internal management system can be characterised as CSR requires identification of behaviours against some initially ethereal standard, often drawn from the institutional environment and reduced to some type of code of

conduct. In other instances CSR may reflect a corporate decision to participate in an explicit standard usually a larger collaborative scheme to address the negative impacts of industrial production such as ISO 26000, or the UN related Global Reporting Initiative (GRI) or other industry specific standard. Focus on such corporate decisions and consequent organisational practices, however, leads to further behavioural descriptions of organisations rather than definition of CSR as phenomena.

Consulting external standards and norms such as those just mentioned provides an important clue about where a definition should start. CSR is not an idiosyncratic organisational innovation. It is not something which occurs randomly in the minds of some executives who ask managers to develop a social responsibility plan. Rather, CSR is part of the broader institutional environment. It comes with its own specific aims and goals. The better approach, therefore, is to ask and examine what type of institution CSR may be or to which group of institutions it may belong.

CSR may well be classified as belonging to the group of institutions dealing with politics and, as a political institution, be manifested in some form of regulation. That is, consideration should be given to understanding and defining CSR as regulation and in terms of emergent legal norms (Pitts 2009b). Defining CSR as a private self-regulatory scheme is an important, unfolding understanding (Whitehouse 2005; Tallontire 2007; Sethi 2011; Sheehy 2012c). Further, it is clear that CSR deals with social institutions such as private enterprise, employment relations, social welfare and public goods. This institutionally informed definition, however, is easily lost in the vast literatures as well as in the hot debate. Yet it is this institutional definition of CSR as regulation that, as will be demonstrated and argued below, is the most cogent.

To understand thoroughly the earlier identified complexity underlying the definitional debate it is necessary to move from the issue of definition to the broader debate itself. In doing so it appears that CSR is not a singular concept. Instead, there appears to be a wide variety of concepts reflecting a range of political agendas, management concepts, and economic approaches as just discussed, which purportedly address a whole array of ill-defined social and environmental concerns (Wells 2002–2003). Together this group of CSR concepts and concerns forms what the editors of the *Oxford Handbook of Corporate Social Responsibility* describe as a “field of scholarship” (Crane et al. 2008a, b, p. 7) and as “a concept, a construct or a theory” (Crane et al. 2008a, b, p. 7). These descriptions are certainly accurate descriptions; however, such descriptions are inadequate for theoretical purposes of definition or practical purposes dealing with legal and financial implications arising from

inadequate implementation. What is needed is a definition that advances knowledge and provides insight into CSR and so provides a foundation for an articulation of CSR that allows it to be challenged, defended, implemented and developed. Although the debate in the field of scholarship addresses a clear set of related topics concerning matters of economic, legal, political and ethical aspects of business activities, including the nature and scope of management discretion, it has not been distilled to its essence—regulation of industrial organisations with respect to mitigation of harms such as social costs and generation of public good (Sheehy 2012b).

The lack of a proper definition is not merely a matter of neglect or the result of a lack of effort. There has been limited progress in defining CSR. Authors of a recent article observe that from a definitional perspective, “CSR is undeveloped with respect to its precise meaning, content and practice, definitiveness of relationship with the law and clarity of regulatory design and implementation” (Osuji 2011). Such a statement echoes Davis’ description of it 50 years ago as “a nebulous idea” (Davis 1960). It is difficult to know what is settled in the field (Aguinis and Glavas 2012; Obe 2004). Indeed, some authors have suggested that CSR is no more than an “empty shell” given varying substantive content to advance particular political agendas (Mark-Ungericht and Weiskopf 2007). Perhaps, as noted, its ubiquity threatens its usefulness as a meaningful concept (Utting and Marques 2009). This article argues that these problems arise from a failure of the definitional enterprise which has focused on description and classification of behaviour instead of focusing on the phenomenon itself.

With this background on the problem the article now turns to examine how the scholarship has approached CSR and its definitions.

Academic Lenses on CSR: Economics, Business, Law, Political Science and Institutionalism

Society has assigned to knowledge creations, dissemination and preservation to the institution of the university and specifically, to the academic profession (Sheehy 2010). Academic analysis of CSR looks quite different depending upon which disciplinary lens is being used. This section examines those lenses in order to understand the current state of the scholarship, the definitions and their limitations. All disciplines have their own biases which are inherent in their methods and normative agendas: none is value free. In their consideration of CSR the disciplines make distinct contributions but inevitably traverse toward their own methodological and epistemological goals. With this brief reminder, we consider briefly economics, business, law and political science.

As a discipline, economic theory and method is focused on individuals and firms operating in markets and on the economic system as whole (Hausmann 1992). Phenomena beyond these categories do not form part of the universe of economic enquiry. For example, things like socio-cultural values and practices and non-commoditised phenomena such as the environment have no commonly recognised economic value. Without economic value, they are assumed to be valueless, are not part of the economic system and escape consideration in economic analysis (Daly and Cobb 1989; Sheehy 2006). These aspects of economic theory are important for understanding the economic lens on CSR because all activity which cannot or is not measured in financial terms is considered valueless, and all investment not dedicated to increasing private profit is considered waste.

While economics has investigated a vast array of issues related to CSR (Crifo and Forge 2012) the primary economics definition of CSR is “sacrificing profits” (McWilliams and Siegel 2001; Reinhardt et al. 2008). A basic problem with this definition is that some CSR decisions may well be profit enhancing—indeed sometimes referred to as “enlightened self-interest” (Porter and Kramer 2011; Crane et al. 2014). Such CSR decisions may, for example, reduce energy consumption or create products that can be sold at a premium (Auld et al. 2008). Further the economic definition does not identify some of the critical parameters for measurement. For example, economics does not specify the time frame, or whether and how costs and benefits—including public benefits—should be measured and brought into the equation. Finally, as will be argued below, CSR as defined by economics runs contrary to the normative foundation of economics itself and hence finds CSR an uncomfortable fit at best. Indeed, some economists recognise these problems and defend the definition only as a useful tool for research (Hay et al. 2005; Reinhardt et al. 2008; Portney 2005; Esty 2005, p. 145ff). Some further exploration of economics is necessary because of its huge voice in business as well as public policy.

Economics sees CSR fundamentally through three frames. It considers CSR using the theory of the firm, agency theory and its theory of market failure. Economics sees the firm as a private entity operating in a market, tasked with generating production of goods and services including wealth generation, and in the process, necessarily consigning social costs to the public at large. In this frame, CSR, which suggests that the private firm takes public concerns and social costs into account, is a misunderstanding of the firm and a misdirection of firm resources.

A second economic frame, agency theory, examines how to control the agent-managers’ exercise of discretion using firm resources to benefit themselves. Economists concern themselves with the potential that granting

management too much discretion, such as might be required to engage in CSR, and incorporating CSR concerns into management decision-making may create moral hazard (Crane et al. 2008a, b).

Finally, the third economic frame views CSR as a proposed solution to market failure (Heal 2005). In this frame, markets are failing to adequately address social costs such as labour conditions and pollution. The preferred economic solution to the market failure of social costs lies in the creation of more private property rights and an extension of markets in which contracts for those new rights can be bought and sold (Coase 1960). A recent example of this approach to social costs can be seen in the creation of carbon markets to deal with carbon externalities. In this framework, again expending firm resources where there are no property rights and no markets as proposed by CSR advocates is a misuse of those resources. Economists have gone beyond these three main lenses in a significant research program on CSR (Reinhardt et al. 2008; Crifo and Forge 2012); however, they remain within the confines of the discipline including its normative agenda.

In terms of economics' normative agenda one must begin with the paramount value it places on efficiency and the related promotion of policies and decisions which pursue that norm (Sheehy 2006). The public costs of private efficiency in terms of social inequality and environmental damage are ignored (Sheehy 2004; Pickett and Wilkinson 2009; Wilkinson 1996). Further, the default position and preference for private property and markets leads to an odd outcome: From a global perspective it would appear most efficient to address externalities at their point of origin, namely, the private firm. Yet, as Milton Friedman's quintessential statement illustrates, the economists' view is that the social responsibility of business is the increase of private shareholder capital and they oppose the firm engaging in limiting social costs. The view is that industry's economic purpose is not the production and distribution of goods and services to meet society's needs, but private wealth creation. Accordingly, a focus on social costs such as CSR requires does not command much attention from mainstream economists. CSR runs contrary to the orthodox economic worldview and so draws the vigorous attacks from economists like Friedman whose normative world view and related politics are threatened by it.

We turn next to the discipline of business. The focus of business scholarship is on the business organisation and consumption. CSR in business is advanced from four foundational arguments. Preeminent management scholar, Michael Porter, states: "Broadly speaking, proponents of CSR have used four arguments to make their case: moral obligation, sustainability, license to operate, and reputation," (Porter and Kramer 2006). These arguments inform the approaches of business scholars.

Although business is not focused on society, one important stream of CSR scholarship which has spawned literatures in both economics and business is the search for relationships between financial performance and social performance (Margolis et al. 2009). The reason that search has preoccupied business scholarship is that if that relationship is established, CSR changes from an optional ethical decision to a managerial imperative. A second stream of business scholarship examines CSR as an aspect of the relationship between business and society. So, for example, CSR has been viewed as a manifestation of business ethics (Segon and Booth 2009), a social license (Howard-Grenville et al. 2008), a reputation risk management tool studied for its marketing implications of CSR (Varadarajan and Menon 1988) and in consumer studies, a sub-discipline of business, a type of social consumption (Devinney et al. 2010, p. 183).

In contrast to economists who view the firm as a nexus of contracts, business scholars look at the firm as an organisation, a social body with multiple functions including a financial function. While business scholarship, like economics, will look at CSR in terms of its financial implications, in contrast to economics, business scholarship is prepared to identify the firm as an important site for addressing social costs. Further, business scholarship considers organisational affects in a wide array of fields including marketing, reputation and human resource issues. Business research is done, for example, on the implications of CSR in terms of employee loyalty. In business terms, CSR is seen primarily as a management function.

Given the more comprehensive focus of business scholars, it is unsurprising that they think defining CSR is important and as a result having produced various popular definitions. Perhaps the most popular and long standing definition of CSR comes from the business scholar Archie Carroll. Carroll defined CSR by describing the following four responsibilities: economic, legal, ethical and philanthropic (Carroll 1979). His ideas of the economic and legal responsibilities are minimally contentious; however, the ethical and philanthropic aspects have set off whole normative research agendas examining and evaluating organisations' social efforts and led to a new definition of CSR as "beyond compliance" (McWilliams and Siegel 2001; Portney 2008).

The beyond compliance definition is problematic, however, for a number of reasons. For example, a firm that has a legitimate claim to status as a socially responsible organisation on a beyond compliance basis on one day, may fall below compliance the next because of a change in the regulatory environment. Alternatively, regulations may fail to address social and environmental concerns and so a minimal step beyond compliance may meet technical definitional requirements but hardly make a firm socially

responsible from a broader perspective (Auld et al. 2008). Further, a firm may perform well beyond social expectations in all important areas of its activities but by inadvertently failing to file a mandatory report fail to comply with some minor administrative regulation. It is not reasonable to suggest that such a minor administrative error makes the firm socially irresponsible. It is mere legalism to do so. Finally, the whole area beyond compliance is normative, and like much ethical debate, wholly lacking a clear theoretical underpinning.

Beyond the issue of definition, there has been considerable scholarship in the discipline of business on CSR generally. Lockett, Moon and Visser observe that

the most popular issues investigated (in CSR scholarship) have been environmental and ethics; the empirical research has been overwhelmingly of a quantitative nature; the theoretical research has been primarily non-normative; the field is driven by agendas in the business environment as well as by continuing scientific engagement; and the single most important source of references for CSR articles was the management literature itself (Lockett et al. 2006, p. 115)

The final observation, that management scholars research primarily and reply upon other management research, is an illustration of a larger problem with the CSR research generally; namely, CSR research is often carried out within disciplinary silos. This trajectory of self-referential business scholarship has been pursued in an attempt to answer the question originally posed by Bowen nearly 60 years ago: “What responsibilities to society may businessmen [sic] reasonably be expected to assume?” (Carroll 2008, p. 25). Bowen’s question directs scholarly attention to issues which are fundamentally political and ethical, not matters within the expertise of business scholars. Efforts to answer Bowen’s question, without explicit reference to the politics and ethics—i.e. the institutional dimension—obscure the nature of CSR as phenomenon itself.

This business scholarship on CSR which has been summarised by Lockett et al. as sorting, classifying and consolidating research has provided important insights. These insights include such ideas as the multilevel nature of CSR with its institutional, organisational and individual levels (Wood 1991; Aguinis and Glavas 2012) and identification of theoretical, positive and empirical aspects of CSR (Lockett et al. 2006). But, a phenomenological, epistemologically derived definition has not been put forward by business scholars.

One awkward aspect of the CSR business scholarship is the relationship between CSR, sustainability and sustainable development. While sustainable development may be safely left to political science, international development

scholars of various disciplines, sustainability is a different matter. Sustainability in the CSR discussion appears to be a concept which has broken loose from its foundations in Bruntland’s initial discussion of environmental sustainability (World Commission on Environment and Development 1987, p. 6). At a macro level, sustainability has become a broader term which includes social and economic aspects in addition to environmental concerns (United Nations General Assembly 2005). At the micro level of CSR, however, it has narrowed.

While CSR could be understood as a specific application of the broader macro understanding of sustainability, in the context of CSR dialogue, the sustainability discussion becomes limited to environmental performance improvements. It is an error and a political decision therefore to equate the two (Basiago 1995). As an error, the term sustainability came to CSR from the disciplines of environmental engineering and environmental science. These technical experts are often engaged to contribute their knowledge to improving environmental performance of enterprises through process improvements. They approach their task as per their training, through metrics and hard technological fixes to mechanical systems. Their important contributions to improving environmental performance have caught the attention of managers and others: their contributions are readily visible, often offer a direct return on investment and are relatively easy to measure. The problem occurs when CSR becomes equated with and becomes no more than environmental sustainability (van Marrewijk 2003). This process of equating the two is a political decision to ignore the soft and difficult to measure but important individual human and social aspects.

In political terms, equating CSR with environmental sustainability allows business to avoid focus on the other harms such as poor working conditions and community harms (Ballinger 2011)—and to focus on those practices which more readily produce a readily measurable financial contribution. Thus, as will be demonstrated below, CSR is more than environmental sustainability and hence it is important to distinguish between this narrow version of sustainability and CSR.

Turning from the business scholarship to the legal scholarship, early CSR scholarship was carried out by corporate law scholars who focused on corporate directors’ duties and the legal doctrine of “proper purpose”. Beginning with the Berle and Dodd debate in the 1930s *Harvard Law Review*, lawyers posited the question in terms of “to whom do corporate directors owe their duties” (Sommer 1991). Although earlier views spoke of directors as statesmen (Wells 2013), the general view among contemporary corporate law scholars, who tend to follow economic norms is that CSR is the use of corporate assets to benefit non-shareholder constituents (Sheehy 2006; Sheehy

and Feaver 2014). With few exceptions (Pitts 2009b), nationally focused law scholarship has had less to do with CSR except in terms of corporate governance (Horrigan 2002; Wells 2013). Moving from national legal analysis to the international stage the international legal scholarship has had a clear focus: the MNC and human rights. This line of scholarship tends to substitute the human rights and MNC dialogue for the whole of CSR, largely ignoring the systemic problems of inequality, labour concerns and environmental harms.

One reason for law's neglect of CSR has been the definition of CSR as "beyond compliance" and hence, beyond the scope of positivist legal scholarship (Zerk 2006). Yet, CSR is becoming recognised as a private international law regime, with significant norms drawn from international public soft law (Webb 2004; Zerk 2006; Sheehy 2012c) and as a result, legal scholars with a wider understanding of law are increasingly calling for CSR to become a focus of legal scholarship (Horrigan 2007). Indeed, law scholars have begun to examine its legal implications (Pitts 2009b; Redmond 2012; Sheehy 2012b; Sheehy and Feaver 2014), and as in this article, examine it as a form of private self-regulation.

Shifting away from the legal scholarship to that of the political scientists, CSR has followed two paths. The first is the corporate citizen analysis and a dialogue around the legitimacy of private power. In terms of the corporate citizenship analysis, an earlier advocate of this view, Davis, stated that "social responsibility begins where law ends. A firm is not socially responsible if it merely complies with the minimum required of the law, because this is what a good citizen would do" (Davis 1973, p. 313). Although this view is markedly similar to the economic analysis, it goes in a different direction. Eilbirt and Parket (1973) expanded on good citizenship as requiring observance of a prohibition on harming the surrounding environment and a positive obligation to contribute to the resolution of broader social problems such as pollution and discrimination. Relatively more recent research by Matten, Crane and Chapple discusses corporations protecting citizens from government failure, perhaps an ultimate example of good citizenship (Matten et al. 2003), and at a global level, contribution to economic development in developing countries. This type of analysis leads to political scientists to their second area of concern, namely the question of the legitimacy of private sector actors taking such roles in the public sphere.

The legitimacy analysis contributes to the definition of CSR through all three of its focal points and the "corporate citizenship" terminology. The first focal point is the legitimacy of political power of the MNC shaping the CSR dialogue and in particular, the definition of CSR. Secondly, scholars have referred to CSR as a form of private politics

(Soule 2009) and leading to questions surrounding the legitimacy of undemocratic private regulation. A third focal point of political science examines, critiques and analyses CSR's private regulatory efficacy in contrast to public regulation (Haufler 2009; Tallontire 2007), or even a more subtle distinction between seven types of CSR "individual firm efforts; individual firm and individual NGO agreements; public private partnerships; information based approaches; environmental management systems...; industry association "corporate codes of conduct", and private sector "hard law" known as "non state market driven"... governance" (Auld et al. 2008; Vogel 2008, 2010). Understanding this definition of "corporate citizenship" and its implications in terms of political legitimacy allows a clearer understanding of left wing (Ireland and Pillay 2009; Utting and Marques 2009; Fleming and Jones 2013) and other opposition to CSR generally (Detomasi 2008).

Institutionalist scholars in both political science and sociology see CSR as an institutional response and a political contest at a higher, even global, institutional level (Amstutz 2011; Levy and Kaplan 2008; Scherer and Palazzo 2011; Selznick 1969; Sahlin-Andersson 2006; Avetisyan and Ferrary 2013). Although definitional issues are not a significant part of this very important research, CSR is defined by leading institutionalists engaged in the study of CSR as an emergent "global business norm" (Djelic and Sahlin-Andersson 2006; Muhle 2011).

A discussion of CSR definitions is incomplete without mention of the multidisciplinary and voluminous body of literature which has been generated on two related topics: first, on the standards themselves and second on social reporting. This literature, which comes primarily from the accounting and social audit disciplines, examines and compares reporting initiatives, their substance, and compliance and enforcement mechanisms (Chua 2006a, b). The definition of CSR in this literature seems to be the "Codes of Conduct" themselves in the first instance or the "Social Report" itself in the second.

Dialogue in all these diverse disciplines expresses a strong concern about the efficacy of CSR; however, this concern is problematic because without a definition, no measure of efficacy can be meaningful. With no agreement on the normative socially desirable goals or which of these goals is the responsibility of industrial organisations one cannot accuse or defend claims against accusations of greenwash (Eabrasu 2012). Indeed, all parties have different ideas about and opinions on whether and what CSR can, or normatively should, achieve in terms of socially desirable non-profit oriented goals, and set about their studies, lobbying and business management practices accordingly. Understanding and critiquing the research, lobbying and management practices, however, remains

fundamentally problematic without a clear framework for and definition of the phenomenon of CSR.

In all of this scholarly activity the basic issue of understanding the phenomenon of CSR and hence the ability to define it is lost amidst the political and disciplinary agendas about the norms and substantive rules, about the relationships of finance, marketing and social performance, and about the role of business in society. The definitional issue disappears in the hot battles, mundane practices and practical issues of political lobbying, academic work and business management respectively.

In sum, definitions of CSR range from philanthropy (Butler and McChesney 2010) and simple corporate image concerns developed by marketing departments—a practice that has come to be known as “greenwashing” (Greer and Bruno 1996) through code development and reporting, internal management systems and sacrificing profits, to fundamental transformations of organisations and their business practices (Ireland and Pillay 2009). Certainly, in the present situation, definitional matters are not at an end (Pitts 2009a; Ratner 2001; Horrigan 2010; Sheehy 2012a). The morass of definitions, descriptions and approaches makes understanding of the phenomenon of CSR difficult for citizens, managers and researchers alike. The divergent approaches and purposes have led some scholars to question whether a definition is even possible or even desirable (Huimin and Ryan 2011, p. 9; Okoye 2010), a matter to which we turn next.

Is a Definition Desirable or Even Possible?

Does defining CSR matter? Or should CSR be defined? Some scholars argue that a definition is not only undesirable, but even practically impossible (Okoye 2010). They argue, for example, that CEO's should be allowed to claim their firms are acting in a socially responsible manner as a marketing ploy, and that to thwart this approach is to needlessly interfere with the operations of firms in free markets. Green marketing without substance, they argue, is simply another instance in which *caveat emptor* ought to apply.

One significant problem with this approach, and other opposition to providing a definition, is that society has moved ahead of theory in terms of CSR. There are now significant legal and economic consequences associated with CSR and false CSR claims (Crifo and Forge 2012; Pitts 2009b). These advances in both law and economics require a definition by which legal and economic decisions can be made, articulated and defended. Examples of legal consequences include claims of false advertising where purported green credentials were misleading, financial consequences such as increased borrowing costs or less access to capital where banks and investors are demanding

substantive social reporting and general potentially increased liability from failure to comply with international public and international private law obligations, such as those associated with the GRI, or with the ISO 26000 standards, the Kimberley Process, and Responsible Care initiatives. In each of these private international law systems, failure to comply can result in firms being excluded from lucrative supply chains and markets.

KPMG, in its 2011 survey states “Corporate responsibility reporting has become de facto law for business” (KPMG 2013). CSR has been described as a global business norm (Muhle 2011). Statements like these point to a significant change in the liability landscape and scholars as well as consultants advising business have a duty to clarify the issues.

Economists too point to CSR as more than a mere marketing exercise. Crifo's survey of economics and CSR literature (Crifo and Forge 2012) makes it clear that there is something substantial at work. Crifo identifies some “thing” as CSR and states clearly that it has significant effects. In terms of economic consequences, accusations of greenwash—where the investment in promoting a firm's environmental credentials is greater than the investment in actual environmental performance—may be a costly exercise for firms. With the growing socially responsible investment movement, and its global oversight body, the PRI, failure to substantiate socially responsibility representations can have significant financial consequences (PRI Association). To make unsupportable or unsubstantiated green claims can, where discovered, cause significant harm to a firm's legitimacy, undermine its otherwise noteworthy green performance and ultimately have a significant negative impact on its financial performance. Without a substantive definition, how can an organisation that is trying to be socially responsible defend itself? Or conversely, how can a social activist group be certain that its identification and accusation is fair and correct? An organisation wishing to claim CSR credentials and benefit from its investment in CSR programs and practices, needs to have a definition to form both a foundation upon which it can build its CSR activities and a defence against an unfounded attack of illegitimacy.

Others argue against defining CSR because it is simply a voluntary management practice which includes a vast range of behaviours from occasional small philanthropic donations, to complete business re-engineering around social responsibility principles. Accordingly, they argue CSR cannot be categorised and hence cannot be defined with any certainty. Yet, this criticism misses the clear direction in the institutional environment in which CSR is clearly an emerging norm. It is incorrect to categorise occupational health and safety or accounting practices as solely management practices. Although the former practice

may be determined by public government, in many instances, the latter is developed and promulgated by the private profession of accounting, and the firm's engagement in those practices is voluntary. Nevertheless, despite the development of accounting practices in this manner, to define it as some type of "management practice" is manifestly inadequate.

Another argument against defining the term comes from differences. By one way of counting, there are five discrete types of CSR depending upon the region in which the firm is operating (Matten and Moon 2008; Brammer, p. 5; Gjolberg 2010). This difference, some argue, vitiates any attempt at global definitions such as the "explicit" type of CSR favoured in Anglo-American countries as opposed to the more "implicit" forms found in Asian countries (Witt and Redding 2012). While there is no doubt that indeed there are different types or focuses of CSR reflecting the different institutional configurations in various national and regional contexts (Kang and Moon 2012) and that such differences are significant particularly in terms of operations (Young and Marais 2012), it may be possible to draw the discrete approaches into a single broader definition. Doing so may help to identify the particular role national governments may have in developing appropriate and effective regulatory environments for CSR.

This role identified for national governments leads to another argument as to why a definition of CSR is imperative. Governments around the world are embarking upon initiatives with respect to CSR, investing significant economic capital shaping the regulatory environment (Moon and Vogel 2008; Nelson 2008; Peters and Ros 2010; Moon 2004; Steurer 2010). Such initiatives include everything from the UK government's reform of the *Company Act 2006*s. 172, and India's 2013 *Company Law* reform which mandates spending a percentage of profits on CSR, to Canada's poorly directed and underfunded four pronged approach, the EU's Green Paper of 2006 and subsequent directives. These actions suggest CSR is far more than merely voluntary firm behaviour initiated by management as an internal management system. Without a definition of CSR, this governmental effort and related expenditure is at best misdirected if not wholly wasted.

Finally, it is clear that CSR is a form of transnational governance spreading rapidly around the globe (Levy and Kaplan 2008). It occurs at three levels. In addition to the previously mentioned public and private international law, it occurs where MNC's develop their own CSR codes which are then imposed in all countries which host operations, and where home or host country institutions spring up to respond to MNC operations. Such instances as Fair Trade or No Sweat provide examples of the transnational governance dimension of CSR. The impact of this transnational governance has been studied and shows significant

institutional effects (Nicholls and Opal 2005). To understand, critique and evaluate CSR as a form of transnational governance again requires definition (Brammer et al. 2012). The process of institutionalisation is less than obvious and various points along the way are easily overlooked. As Brammer observes:

Rather than seeing CSR purely as a realm of voluntary action, institutional theory suggests seeking to place CSR explicitly within a wider field of economic governance characterised by different modes including the market, state regulation and beyond. (Brammer et al. 2012, p. 7)

In other words, KPMG's "de facto business law" is a recognisable institution. In sum, although there are significant difficulties with defining the term and questions may remain about the desirability of defining the term, the need to define CSR has become overwhelming. It is then up to the academy to provide a definition.

Setting aside the complications which have resulted from business discussion of CSR will be important part of defining the term. Brammer et al. hint that a narrower more precise definition of CSR is desirable and possibly imminent. They observe, "Rather than being a generic label for a particular field of corporate action, CSR may become a more limited label for a particular form of business-society interaction." (Brammer et al. 2012, p. 21). In light of the foregoing discussion, CSR is clearly becoming a particular type of business-society interaction, a type of private regulation, and not simply some random voluntary business initiative. As such, both the possibility and desirability of definition are clearer.

The article now turns to examine in some detail earlier definitions and approaches to the definitional project.

Earlier Definitional Projects and Conceptual Refinement

While historically CSR was driven by parties external to business—lawyers and economists—and transformative in the sense that it sought to change internal organisational configuration as well as norms (Wells 2002–2003, 2013), contemporary CSR is to a significant degree driven within business and proposes to work within the contemporary dominant political economy of neoliberalism (Ireland and Pillay 2009) and even as some may argue, neo-colonialism (Pratap 2011).

Simultaneously, the focus of CSR has shifted from the social interaction between the institution of business and its societal context (Wells 2013), to internal management priorities and processes. In other words, the shift in thinking about CSR has turned from interaction between society's institutions inward, toward thinking about CSR in

terms of an internal management system. This latter view of CSR has turned scholarly attention to what CSR may imply for business organisations.

Carroll, in his foundational article on CSR in 1979, as noted above, defined CSR in terms of four responsibility categories (Carroll 1979). These were: (1) an economic responsibility to produce goods and to be profitable; (2) a legal responsibility to abide by law; (3) an ethical responsibility to do what is right and fair beyond that required by law; and (4) a voluntaristic responsibility to contribute to various kinds of social, educational, recreational, or cultural purposes through such things as philanthropy (Carroll 1979, p. 499). While an empirically verifiable consensus on these broad topics has emerged, (Dahlsrud 2008) there appears to be much less of a consensus on what it means (Eabrasu 2012). It is less than clear in terms of values, rule frameworks, resources, actors, and behaviours is involved, and hence, how the term CSR should be defined.

A wide array of studies has been developed over time. One group of scholars has sought to define CSR purposefully. They examine scholars' purposes for developing CSR, in critiquing it, or for the purposes of reforming (Devinney et al. 2010). Donaldson and Preston categorise approaches as descriptive, normative and instrumental (Donaldson and Preston 1995). Descriptive, according to Donaldson and Preston, refers to those scholars who attempt to provide a positivist "objective" description of CSR as phenomenon. This positivist project, is focused on behaviour. Normative scholarship aims to advise companies what should be done. It is often found in the realm of business ethics. The instrumental CSR scholarship, or strategic CSR, is a strand of scholarship which investigates relationships between organisational actions and outcomes, generating and testing hypothesis.

Dahlsrud approached the definition problem using disciplinary distinctions. He identified three broad discipline based theoretical approaches to defining CSR: the philosophy of responsibility; political science and the uses of the term citizenship; and an approach through linguistics (Dahlsrud 2008). Many other studies of CSR can be distinguished and classified on the basis of methodology; intellectual history (Carroll 1999), interviews (O'Dwyer 2003) and theoretical inquiries (Matten and Crane, 2005; Göbbels 2002), (classified by Dahlsrud 2008, p. 2). Wartick and Cochrane's (1985) work (Wartick and Cochran 1985) identified CSR as principles, processes and policies. While the policies and processes are wholly internal to the firm, the principles (or areas of concern which coalesce with Carroll's) overlap the public-private divide.

Among contemporary refinements, Garriga and Mele have helpfully classified CSR theories into four groups or types (Garriga and Melé 2004). Their classification is based

on categories developed by the sociologist, Parsons (1961) cited in (Garriga and Melé 2004). These groups are: instrumentalist theories which focus CSR as a means to profits; political theories which focus on corporate power; integrative theories which are concerned with society as a whole and emphasise a desire to integrate business activities more broadly with other social concerns; and finally, ethical theories which emphasise the ethical nature of human co-existence.

This useful classification can be expanded upon as follows: instrumental theories focus on maximising shareholder value, competitive advantage considerations, cause-related marketing. Political theories of CSR are expressed in discourses about corporate constitutionalism, integrative social contract and corporate citizenship (Matten and Crane 2005). Integrative theories include issues management, public responsibility, stakeholder management, and corporate social performance. Finally, ethical theories encompass stakeholder normative theories, universal rights, sustainable development and common good (Garriga and Melé 2004, pp. 63–64). Again, while these categories offer helpful ways to talk about CSR—and they will be referred to again below—they do not provide a core for definitional purposes.

Since Carroll's original article, there have been a number of important efforts to define and refine the term, (Lee 2008) including additional ones by Carroll; however, few have significantly changed the basic understanding. Indeed, rather than new *definitions*, what the scholarship has added is new ways of looking at or classifying CSR. Among this group there are three seminal contributions: one is R Edward Freeman's idea of stakeholders—the specific groups business should consider (Freeman 1984). The second, contribution is a refinement of the normative foundation, the triple bottom line idea of economic prosperity, social justice, and environmental quality advanced by Elkington (1997). This refinement is an innovative articulation of CSR using accounting terms and it spawned a revolution in business scholarship and practice. The third significant contribution is Wood's analysis. In her 1991 article she produced a three level framework. She identified those levels as the institutional, organisational and individual levels (Wood 1991). Much of the literature now focuses on the organisational and individual levels as the institutional level has been deemed settled in the political economy of neo-liberalism (Ireland and Pillay 2009; Utting and Marques 2009; Fleming and Jones 2013). As shall be argued, however, it is the institutional level which in the intervening decades has become increasingly important (Brammer et al. 2012) and leads to a definition of CSR as international private business self-regulation.

Part 1 has illustrated the complex and complicated landscape of CSR, the nature of the problem involved, and

the approaches and refinements in thinking to date. It also has demonstrated that there has been no consolidation or means of construing the descriptions and behaviours into a unifying description of phenomena suitable for purposes of definition.

The next part of the article provides a new approach to the problem.

PART 2: Solution

Scientific Approach: Philosophy of Knowledge, History of Science and CSR

A scientific approach, or more accurately the philosophical approach to problems of definition problem has a long history. The tradition and generally accepted approach to scientific definition operates by identifying the *genus* then the *differentia* leading to the identification of the *species*. In other words, it begins with the identification of the broad general, accepted and known group, and then proceeds to identify and classify the distinctive features which leads finally to the identification of the particular phenomenon at hand. This tradition goes back at least to Aristotelian thinking (Aristotle 1989). This type of definition is known as an intensional definition. That is, it is not a definition developed by referral to common usage. As seen in the first part of the article, attempting to reach a common usage or consensus definition of CSR is unfruitful. The various political agendas and disciplinary siloes preclude that approach.

Rather, an intensional definition operates by identifying what philosophers call “the necessary and sufficient conditions” for things to belong to the set falling under the defined term. Further, an intensional definition does not operate by providing a comprehensive list of things that belong to a category or set of behaviours. Again, in the case of CSR this approach is seen to be unproductive. It has led to long and contested lists, again because of political agendas. Rather, as noted, the intensional approach follows a different path—the establishment of *genus* and *differentia*.

We begin with a consideration of the specific *genus*. To identify the *genus* to which CSR belongs, it will be helpful to examine approaches to matters of science and knowledge. Two approaches merit particular attention for the insight and foundational building blocks they provide. These are: Kuhn’s ideas on knowledge claims in the normal development of science, and Gallie’s idea of an essentially contested concept. We turn to these next.

Kuhn is helpful examining the claim that CSR is a new form of knowledge or science. The basic question is whether specific, scientific knowledge claims are being made in the field of CSR scholarship. This question is an

epistemological question. It asks whether a new type of knowledge or new knowledge is being created or being added to existing knowledge in the traditional model of science. Some have argued that the definitional problem of CSR may be explained in this way: that CSR is difficult to define is because it is in the early phase of a scientific discipline—an emerging field (Crane et al. 2008a, b, p. 7) and (Devinney et al. 2010, p. 184). Looking to Kuhn’s work on scientific revolutions, one sees a rough parallel: Kuhn’s idea that scientific knowledge is shaped in a revolutionary phase and defined through a contest between schools of scientists or scholars attempting to define and shape an emergent field (Kuhn 1970). In this view, the contest about the nature of CSR is attributable to this revolutionary phase and the “paradigm shift” which occurs between phases of “normal science” practice. To this end, Devinney et al. write, the debate is “good, and part of the give and take of scientific debate” (Devinney et al. 2010, p. 184). While there are hallmarks of a revolutionary phase and paradigm shift, such as a group of related issues, topics and objects of study and a number of debates about proper methods, CSR does not appear to amount to a scientific discipline (Lockett et al. 2006, p. 116), and perhaps even more importantly, it is doubtful that there are any significant knowledge claims being made. To that end, it may be argued that the contest in CSR is more as argued in the first Part in the nature of a political contest about corporate practice than about knowledge (Soule 2009; Wells 2002–2003, 2013).¹ Thus in terms of *genus*, it is not science. As a political contest, CSR may appear closer to politics.

Continuing with the investigation of *genus*, another approach well understood in dealing with definitional concerns, including politically charged debate, is what Gallie has described as an “essentially contested concept.” Gallie (1956) states that an essentially contested concept is a concept which cannot be defined because its core is debated. He states that for a matter to be described as an essentially contested concept, parties must disagree not only about the proper use or content of a term, but their views must be fundamentally conflicting, and further, parties must claim that their views are the only important or proper views which exclusively determine proper use. In Gallie’s terms, these essentially contested concepts are “perfectly genuine [disputes]..., not resolvable by argument of any kind, [and] are nevertheless sustained by perfectly respectable arguments and evidence” (Gallie 1956). It is not simply a matter of confusion about the usage of the term. In such an instance, jettisoning one term

¹ This is not to say there is no new knowledge. New knowledge in CSR would primarily involve innovation resulting from the implementation process. That, however, is a different thing from taking the position that CSR itself is a knowledge creation enterprise like other sciences or research endeavours.

in favour of another will suffice. Rather, at its core there must be a contest.

Gallie identifies seven characteristics of essentially contested concepts. These are: (1) their appraisive character, (2) internal complexity, (3) diverse describability, (4) openness, (5) reciprocal recognition of their contested character among contending parties, (6) an original exemplar that anchors conceptual meaning, and (7) progressive competition, through which greater coherence of conceptual usage can be achieved. It is evident from even this brief introduction to Gallie's idea that CSR is a candidate and this approach has been taken elsewhere (Okoye 2010; Gond and Moon 2010). Accordingly, an examination of Gallie's criteria is merited.

By appraisive character, Gallie is referring to the normative element of the debate. In the CSR debate, norms are paramount, clear and contested (Eabrasu 2012). They are the value of money, environment, and society, in the first instance, and in the second, the ordering of those values. It is not even agreed that the ordering is singular or stable. That is to say, while one order may be appropriate in one context, moving to a different context may trigger a different ordering. This change of priorities is described as role differentiated ethics (Carr 1968; Carson 1993) and is a major concern in the discipline of business ethics. In the role of manager, a person may be justified in preferring economic norms, while in the domestic sphere, selling a child or other resources, is considered an inappropriate normative ordering if not wholly repugnant.

As to the second element, internal complexity, it is apparent from the range of voices and perspectives. The third criterion, diverse describability certainly is met as CSR is defined as everything from occasional philanthropy to legally mandated organisational reform through to industries devising better ways to contribute to society and reducing social costs. The fourth, openness, occurs through on-going debate. Problematically, neither reciprocal recognition nor original exemplar the fifth and sixth characteristics exists. Each camp rejects the other's claim to legitimacy, (Shamir 2005) and neither agrees on the other's proposed exemplar. Finally, although there is an effort in each camp to refine, there is no progressive competition leading to greater coherence. Rather, the parties tend to stay in their own tracks seeking to advance their particular political philosophies, business agendas and disciplinary views. This analysis supports the analysis derived from the consideration of Kuhn: CSR appears to belong to a *genus* involving politics.

What emerges from the Kuhn and Gallie analysis as a whole is that there are no epistemic claims being made, and additionally, that CSR is not truly an essentially contested concept. Rather, to the extent that one wishes to investigate the debate from a philosophical perspective, the issue is not

epistemological; instead, it is ontological marked by a strong normative disagreement. In other words, the definition is an ontological issue: what type of thing or phenomenon is CSR? It may be no more than a simple tool in the toolkit of managers, or an effort to regulate industrial organisations' harms including social costs. Alternatively, it may yet be some other type of thing. Answering this line of analysis pushes the definition further into the *genus* of politics—a view that is consistent with the conception of CSR as a type of private politics (Soule 2009).

It has been suggested above that CSR is a field of scholarship, a specific type of dialogue. It is not clear whether it is a dialogue limited to scholars, or a broader dialogue that includes business persons, or even one so broad and inclusive as to be a social dialogue in the traditions of Habermas and Luhmann (Amstutz 2011, p. 380). Viewing CSR as a wider social dialogue supports the *genus* of politics. In this vein Amstutz, following Luhmann, argues that CSR amounts to a dialogue or communication system that forms an emerging transnational law or regulation founded on cognition (Amstutz 2011, pp. 383–385). If one accepts the ontological view that CSR is communication or dialogue, and clearly a political dialogue, it supports an idea of CSR's *genus* being, as argued next, a form of incipient law or regulation.

The end or purpose of politics is shaping society through rules, whether understood as general and informal norms and rules, or specific formal rules as found in legal systems. In the disciplines of jurisprudence and the sociology of law, the relationship between law and politics is better described as an interface. Indeed, one school of jurisprudence, Critical Legal Studies, advocates the view that “law is politics”—a view that is coherent with the approach to the *genus* of CSR as politics. More simply stated, law can be defined as the institutionalisation of political and ethical decisions—again a view not inconsistent with the identification of the *genus* of CSR as regulation or law.

The sociology of law, it requires stepping back from the specifics of the debate to examine the phenomenon from the perspective of a social science. Such an approach begins by examining society's institutions identifying their characteristic elements and querying their dynamics what is happening. It scans society in search of trends or shifts in social dialogue and practices across institutions. A good beginning for this analysis of CSR is Selznick's insight into the development of law and his distinction between incipient and inchoate law. Incipient law is defined by Selznick as being “created by a stabilized public sentiment or pattern of organisation; it refers to a compelling claim of right or a practice so viable and so important to a functioning institution as to make legal recognition in due course highly probable” (Selznick 1969, p. 32).

Incipient law requires two assessments: first, an assessment of the social viability concerning “its functional significance for group life and especially for new institutional forms” and a second assessment “to see whether the new norm can be absorbed within the received but changing legal tradition” (Selznick 1969, p. 32). Selznick goes on to note that it “is not based on abstract postulates; nor does it reflect the moral preferences of the observer. Incipient law is emergent positive law, responsive to, and made possible by, particular social circumstances” (Selznick 1969, p. 33).

The changed social circumstances he uses as examples are: changes in technology of manufacture and distribution, the size of large firms increasing even further and their ability to address costs. Perhaps most importantly he observes: “the growing importance of large-scale organisations carries with it the likelihood that new claims of right will emerge” (Selznick 1969, p. 33).

Incipient law becomes inchoate law when a group of pronouncements, although ad hoc, unordered and unsystematic, are made. The recognition of a variety of such pronouncements by different authorities allows new claims to be recognised, and new powers and obligations to arise (Selznick 1969, p. 33). Inchoate law, according to Selznick, is true law. These changes, as can be imagined, are not readily welcomed. As Selznick observes concerning changing labour norms of his era:

a great deal of managerial effort is devoted to blocking and overcoming the drift toward institutionalization, with its attendant broadening of responsibility and dilution of power. But the more enduring the organization the larger the scale and scope of its activities, the more likely is it that the strain toward public accountability will be manifest (Selznick 1969, p. 45).

In other words, despite industrial leaders’ efforts to avoid the drift toward law, as the norms become established they become law, perhaps reflected in KPMG’s description of de facto law for business (KPMG 2013). It may be that this drift toward law not only explains some of the political contest, but more importantly for our purposes, provides a sufficient *genus* for continuation of the discussion of formal definition of CSR.

Selznick’s “stabilized public sentiment” and “a practice so viable and important to a functioning institution” is evident in a variety of international public law conventions such as the former, United Nations Centre on Transnational Corporations (1975–1992), and its successor, “Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights” (United Nations Sub-Commission on the Promotion and Protection of Human Rights 2003) the recent UN initiative,

the Global Compact, as well as a variety of international private law initiatives such as the ISO 26000, and SA 8000. As noted, it has been called the new global business norm (Muhle 2011) and just mentioned “de facto law for business” (KPMG 2013). This establishment of genus is consistent with institutional analysis of norms and prior definitions which have both normative and institutional implications. Definitions such as “beyond compliance”, “sacrificing profits” and “corporate citizenship” all rely on a prior normative assumption of “should/should not”, and institutional assumptions about private, public good, profit, and society as a whole.

Thus, the argument brings us to the position of stating that CSR belongs unequivocally to the *genus* of politics and its more specific outcome or manifestation, law and regulation. Accordingly, the discussion now turns to examine in some detail this *genus*, to understand and identify what the specific *differentia* might be, before finally turning to establish and finalise the *species*. In terms of *differentia*, with *genus* now established, it is now a matter of legal analysis: what type of policy, law or regulation is CSR?

To commence the answer, we may look at the basic regulatory alternatives in terms of authorities and structures. The options are twofold. First in terms of the generative authority the options are: international law, nation state law or non-state law. Second, in terms of structure, the options are: centralised, co-regulatory or self-regulatory. Using this framework, we may define CSR as a type of *international private self-regulation*. What this description means is that as a form of regulation CSR does not rely primarily on public resources for the development of rules, administration (including enforcement) or adjudication. Rather, it is a scheme reliant primarily on private resources. That is, private actors have been the driving force in the creation, adoption, administration and adjudication of standards.

Further, CSR is classified as self-regulation because it does not rely on parties external to the regulation itself (Sheehy 2012c) and both execution and adjudication is dependent upon the regulated parties. For example, industry members may choose to form an industry association which develops and promulgates CSR standards. The association’s activities for industry members are an exemplar of self-regulation. Expanding from this core of private industry based self-regulation, we see a growing participation by non-industry participants such as NGO’s, civil society groups and even governments in the rule-making, administrative and adjudicative functions. Nevertheless, the regulation is in the first instance a private initiative reliant on private resources. (This latter statement is positive not normative.) The analysis now turns from *differentia* to *species*.

The *species* can be derived from two discrete analyses. First, an analysis of the substantive content of the regulation provides insight. The identification of the content has been greatly facilitated by the large bodies of scholarship analysed earlier. The substantive content makes manifest the purpose of the regulation, and in this regard, the well-known descriptors and categories identified earlier by Carroll and Porter are informative. Their descriptions and categories make it clear that CSR is about the behaviour of industrial organisations, dealing with internal processes, specifically directed at an organisation's harms including social costs. This position follows with the line of argument developed using both Kuhn's and Gallie's work in which it was argued that CSR appears to be focused on large industrial organisations and their activities rather than understanding CSR as knowledge or science. Further, Wartick and Cochrane's identification of CSR as principles, processes and policies also adds insight into a *species*. It identifies and goes some distance to explaining the controversy between parties as to the place of management and managerial discretion in CSR as well as the basic problem of allowing CEO greenwash. Essentially, we can identify an aspect of the *species* as including an affect on the internal management of industrial organisations.

Second, the analysis of species can be more carefully restricted by analysing the actors. Although the term "corporation" forms part of the acronym, "CSR", corporations are not technically the actual or necessary focus of CSR (Sheehy 2012b). They are, however, that part of the legal system most commonly used for and hence associated with industrial organisations and social harms (Sheehy 2004). Accordingly, we see the actors subject to CSR as being industrial organisations.

In sum, CSR is a type of international private law and can be defined as a socio-political movement which generates private self-regulatory initiatives, incorporating public and private international law norms seeking to ameliorate and mitigate the social harms of and to promote public good by industrial organisations. A shortened definition would be *international private business self-regulation*. This definition is an institutional definition in that it identifies the institutional nature (rules, norms and beliefs) and the actors involved in those institutions. It is a definition of CSR that is consistent with Wood's three levels (Wood 1991). It is distinctive in that while the majority of the CSR scholarship on definitions has focused on individual or organisational levels, there has been less attention on the institutional level. Defining CSR as international private business self-regulation adds specificity, allows more focused debate, clearer investigation of structure, a means for identifying research projects going forward and some predictions of institutional developments.

Having come to this definition, it is appropriate to query whether it is correct. The next section addresses this query.

Testing the Definition of CSR as Regulation

The appropriate philosophical test to be applied is whether the definition meets the five criteria for an intensional definition. Those criteria are: (1) it must set out the essential attributes; (2) avoid circularity; (3) be neither too wide nor too narrow; (4) not be obscure; and (5) not be negative where it can be positive (Copi 1982, pp. 165–169). This section investigates the proposed definition and answers to these criteria. If further tests the definition by examining three hypothetical objections.

As to the first, the essential attributes of CSR are its character as social phenomenon, and more particularly, regulation. All regulation is composed of a normative core and a positive structure. With respect to CSR, it has a clear and distinctive normative foundation (focus on internalising or ameliorating the harms associated with industrial production and generating positive public good) and a clear regulatory structure as international private business self-regulation. Like all regulation it has implications for internal management systems, including strategies and practices associated with social and environmental aspects of industrial production of goods and services.

As noted, all regulation has a normative core. The normative core is often expressed in terms like: "something should be done about 'x'" (Sheehy and Feaver 2011). CSR's normative core is expressed in all theories, studies and practises of CSR. In instrumental and business theories the normative imperative "*should*" is placed on shareholder wealth maximisation, or strategic theories assume CSR should provide a competitive advantage, to ethical theories such as stakeholder normative theories and sustainable development. CSR is an effort to regulate industrial organisations' decisions and objectives with a normative *should* for purposes of lessening industrial harms and increasing public welfare. Further, as noted, all regulation has a positive expression in substantive rules and structure (Feaver and Sheehy 2011). The positive rules are found in the plethora of industry associations' codes, and international public and private law norms (See Appendix).

Regulatory structure refers to the institutional infrastructure necessary to create, promulgate, amend, administer and adjudicate the rules. Such institutional infrastructure for CSR includes bodies and organisations such as the GRI, bodies which organise and administer the various industry initiatives such as the Kimberley Process and Responsible Care program. This infrastructure, among other things, aims to institutionalise the norms by disseminating them among industry

participants who are expected to modify their behaviour to conform to those norms.

The second definitional criterion is that a definition must avoid circularity. This criterion is a technical requirement which requires that the predicate term not to be assumed in the subject term. The term “Corporate Social Responsibility” does not assume regulation. Perhaps the term CSR captures both a normative idea and a positive description of some behaviour. That, however, is different from regulation. Accordingly, this criterion is met.

The third criterion concerns the scope of the definition. A definition that is too wide captures too many things so it risks not being meaningful. At the opposite end of the same argument, a definition too narrow fails to create a category sufficiently large to be useful beyond a single instance of the phenomenon in question. The definition proposed in this article is neither too wide nor too narrow since it includes all that is referred to as CSR and excludes nothing that is widely accepted as CSR. It need not exclude the extension of CSR practices to non-profit or public sector organisations, nor to small or medium sized organisations. The fourth and fifth criteria are simply addressed: the definition is neither obscure nor a negative one. International private business regulation is a positive description of the phenomenon.

We turn next to examine three hypothetical objections to the definition. One issue in the definition of CSR as regulation is that in many instances it has been defined to include “voluntary.” This criticism is premised upon a misconception arising from an outdated conception of regulation. Regulation is no longer understood as only those mandatory rules developed and imposed by public authorities (Baldwin and Cave 1999; Sheehy and Feaver 2011). Instead, it is understood as a wide array of approaches and institutions affecting the behaviour of individuals and organisations (Black 2005; Sheehy and Feaver 2011). Aside from the basic error of the premises, this criticism is not an obstacle to the proposed definition, for firms may voluntarily adopt widely accepted accounting principles, but the choice to do so does not change the private regulatory nature of those practices. The voluntary aspect of the definition was motivated in part by the argument that individual firms are better able to find ways to implement CSR and reduce their social costs more effectively when tailored by management to the specific industry or firm in which it is being applied. It is a simple recognition of the expertise of management in a specific arena of activity or area of practice.

A second objection to the definition is that it does not take account of sole firm initiatives. Again, returning to a more robust understanding of regulation as being institutional in nature, it can be argued that the individual organisation’s decision to adopt a CSR policy did not occur in a

vacuum. Rather, it developed from its institutional environment, a case argued effectively by institutionalist scholars (Sahlin-Andersson 2006).

Finally, it could be argued that CSR is an internal management system. This position, however, is not inconsistent with the proposed definition. Rather it focuses exclusively on Wood’s second level, the organisation’s internal operations, and ignores the normative underpinnings, the political dimension and the institutional infrastructure. In other words, it does not account of the institutional normative frameworks which have emerged in firms’ institutional environments which the internal management system must address.

Understanding CSR as Regulation and its Implications

Defining CSR as international private business self-regulation is not well explored. It has a number of significant and helpful implications. The implications arise from an understanding of the functional and structural aspects of regulation. Prior to the discussion of the functional and structural and the implications, however, a further discussion of CSR as private regulation is in order.

The discussion of CSR as regulation or as private law, although familiar to some (Sethi 2011) to many it is undoubtedly a rather foreign concept. An easy way to think about private self-regulation is to compare it to its more familiar public counterpart, public regulation. Public regulation, that is to say, regulation created and promulgated by public authorities such as government, is usually understood in terms of governance tasks or activities. The three areas of governance activity are rule making, administration including compliance and enforcement, and adjudication. Private self-regulation is no different in this regard: all three tasks are required.

Private regulation is different, however, in two significant ways. The first distinction is that the resources for rule making, administration and adjudication are not requisitioned from the public sphere. Rather, the resources must be provided by various private bodies, including professional self-regulatory bodies, such as those of doctors, lawyers and other familiar professions, NGO’s, private international standards associations such as the ISO, or industry associations. The second distinctive characteristic of private regulation is that the regulated parties have a choice about whether to participate in the regulatory endeavour. In public regulatory systems, participation is mandated by the authority of public law, not the choice of the regulated parties. Thus, understanding CSR as private regulation, makes it clear that the debate concerns all three governance tasks or positive regulatory functions—rule making, administration and adjudication. This understanding facilitates analysis.

Turning to the first governance task, the contest about rule making, three questions arise: who should be setting the rules? What should the content be? What should be the procedure for rule making? In answer to the question of who should be making the rules, one could propose industry, government or civil society or some combination of the three. This issue is debated in CSR in terms of the shareholder-stakeholder debate (Sheehy 2005) and in terms of the role of business in society (Sheehy 2007). Without establishing who has such authority, it becomes hard to determine whose voice should count and to what extent. In terms of substantive content, as noted in the discussion of the normative foundations of a regulatory system, the norms to a large degree have been settled by way of the rules developed by the various public and private international bodies. The challenge for CSR scholars is determining the parameters of their application and establishing frameworks for determining acceptable levels of social and environmental impacts, the related measures and standards, and means for improving business performance to achieve these acceptable levels. Again there has been considerable work in this area; however, it has both lacked framing as normative regulation and been confused by political agendas. The role for CSR scholarship in these areas is clarified by using a regulatory framework as it provides an explanatory framework and structure which informs parameters for the debate.

In terms of procedural rules, there is little disagreement that the primary rule making powers should be within the private sector. That is, the private sector should continue to develop appropriate rules, for in the political to-and-fro of political parties and governments, the greater interests of civil society and the specific expertise of industry is lost.

Examining the issue of the administration of the rules leads one to consideration of another debate within the CSR scholarship. Administration of rules is a task usually assigned to a specially created organisation. In the public sector, government usually assigns such tasks to a purpose specific agency. With respect to CSR, however, there has been much less clarity about who will take responsibility for the administrative functions associated with a regulatory system. Indeed, noted CSR scholar, Prakash Sethi, has pointed out that a condition for success is a proper governance structure (Sethi and Emelianova 2006) and by inference, that the lack of a proper administrative framework is a key cause of the failure of CSR to achieve its potential (Sethi 2011). Whether public contribution can or should be combined with industry resources to establish and maintain such an organisation is an important but little considered matter. It certainly seems beyond the ambit of particular industry bodies to do this work on their own, and it may well be a public good appropriate for collective action problems for which government is

suitable, hence deserving of government attention and investment. Again, an emerging area of research on the role of government in CSR is addressing this issue (Gond et al. 2011; Sheehy 2013; Steurer 2010). Defining CSR as regulation turns attention to this critical success factor. No regulatory system will have success without a properly structured and resourced administration. Of particular importance among administrative tasks in regulatory systems are issues of compliance and enforcement. A common criticism of CSR is that it lacks enforcement. In fact CSR has been described in exactly those terms (King and Lennox 2000; Sheehy 2012c).

Understanding CSR as regulation brings a whole range of regulatory theory and tools to the analysis including account of motivations and drivers of behaviour, and the whole range of appropriate means of supporting or altering behaviour. The issue of CSR's failures seen through a regulatory analysis has less to do with CSR's self-regulatory structure than with ineffective regulatory design (Sheehy and Feaver 2011; Feaver and Sheehy 2011). Well-designed regulation can work whether it is self-regulation, private regulation, or some type of publicly imposed regulation. As noted, while public regulation may rely on public resources such as governmental legal authority, or taxation, private regulation requires an adroit use of different drivers and motivations (Sheehy 2012c). The criticism of CSR lacking enforcement only makes sense in the context of understanding CSR as regulation. Enforcement itself, however, is secondary as it only is necessary when there has been a failure of compliance.

The final aspect of understanding CSR as regulation is adjudication. Adjudication is connected to compliance and enforcement, being fundamentally a task of interpreting rules for purposes of making a determination whether there has been compliance and the associated issue of determining appropriate enforcement measures. CSR adjudication has been accomplished by way of boycotts, bullying, public disclosure by way of social reporting and more recently, public legal systems. Failing to understand CSR as regulation has obscured this adjudicative task and undermined CSR programs that achieved some level of success (Haufler 2009; King and Lennox 2000). Orthodox economists insist that adjudication should be by market mechanism of on consumers' willingness to pay a premium—rather than on legal adjudication focused on rule interpretation and determination of compliance and appropriate enforcement. The economists' approach here is clearly incorrect (Devinney et al. 2010; Doane 2005) and point to areas of market failure where government likely has a role. Well thought out and implemented adjudication provides a meaningful approach to determining whether a particular CSR program is transformative in a significant way or mere greenwash.

Returning to the analysis of the normative function and positive structure of a regulatory system, all regulatory systems begin with a determination of the purpose or objective of the regulation (Sheehy and Feaver 2011). This normative purpose of regulation is fundamental because it identifies the objective of the regulatory exercise. In the case of CSR, although some seem to think the normative foundation is vague and undecided, it is in fact to a large degree settled. The settled foundation is the reduction in harms including social costs and private generation of public good as found in a number of international public and private law instruments. These instruments range from the UN Convention on Human Rights, and the UN's Global Compact, to a number of private law standards such as the GRI, SA8000, ISO 26000, and industry standards such as the Forestry Stewardship Council (See Appendix for a partial list) (Zerk 2006). There are settled norms on a wide range of issues from human rights and anti-corruption to cultural preservation and eco-system protection. Understanding this settled normative foundation of regulatory systems addresses a number of problems associated with "beyond compliance" definitions of CSR. Thus, from a normative perspective, any claim to CSR must include all of environmental sustainability, human rights, employment conditions, business practices in dealings with partners, suppliers and consumers, and social impacts beginning with basic compliance with public law and policy and moving to consideration of stakeholder impacts. Thus, although there appears to be normative disagreement, that disagreement occurs largely at the disciplinary and political levels. Private and public international law has settled the main normative issues.

The academic normative debate as we have seen involves theory of the firm, political philosophy of private property, the role of government and the nature and location of the public private divide. The latter are issues of institutional concern. They are described as "implicit" and "explicit" in the CSR dialogue (Matten and Moon 2008) and are addressed to a limited degree by the ideas of corporate citizenship and social license. These institutional issues are not settled in the larger societal and political debates. Accordingly, it is unlikely that they will be settled in the CSR debate. This situation has significant research implications. Specifically, it is suggested that this political institutional aspect of the debate be acknowledged in CSR research and that, with the exception of the business and society scholars, the issue be directed to other parts of the academy.

Following this first general implication, there are at least five additional significant implications of the definition. Firstly, it provides a framework for further analysis and debate as well as a platform for improving the efficacy of CSR. Understanding CSR as regulation implies that there are distinct aspects of CSR that can be separated and subjected to independent analysis and scrutiny. Normative

content and positive structure are discrete aspects of regulation, as are the tasks of rule making, administration and adjudication. These can be identified, analysed, evaluated and reformed. Thus, the definition draws attention to the fundamentals of regulatory design. Designing regulation with a clear understanding of the nature of the task and the available tools provides a unique, well informed framework for analysis, evaluation and reform of regulatory initiatives. In the case of CSR understanding it as international private business self-regulation, draws attention to the limitations and peculiar issues associated with private regulation. This in itself is a significant step. It provides clear insights into both the problems as well as their solutions. This first implication leads to the suggestion that well focused organisational and regulatory scholarship should be developed to take a leading in CSR scholarship.

The second implication of defining CSR as international private business self-regulation focused on harms and public good is that it helps to narrow and refine the points of disagreement and allows parties to focus on their particular areas of interest and concern. It removes the appearance of total disagreement and allows a greater research focus on the issues of harm management and industry contribution to public good and makes it clear that CSR is not simply marketing.

The third implication is institutional. The definition as private self-regulation is not wholly foreign to the CSR debate. Indeed, it is an explication of Wood's third level, the institutional level; the definition locates and integrates CSR more precisely among the various institutions that make up society. More specifically, it places CSR in the institutional environments of the nation state, international institutions and industry. Understanding CSR through an institutional lens provides a clearer path forward for both public and private policy makers allowing them to focus their efforts. By placing CSR in this location parties are better able to understand and articulate their concerns, and further, it directs researchers to investigate challenges arising from institutional interfaces (Sheehy 2012b).

A fourth implication arises from consideration of the role of government. Government is tasked with societal governance, however, narrowly or broadly that be defined. Harms such as social costs, by definition, are a societal concern, and therefore certainly there is a role for government in their regulation. Where CSR contributes to that regulation a thorough examination of a public contribution merits researchers' attention. An emerging stream of research is examining that role (Steurer 2010; Gond et al. 2011; Moon 2004; Moon and Vogel 2008). CSR may well benefit from some public oversight or public contribution as does most self-regulation. Understanding CSR as regulation places it in a different light and positions government so it can contribute more effectively.

Finally, consideration needs to be given to the implications of this definition for the other definitions of CSR. The proposed definition does not negate other definitions or approaches. As noted, the other definitions are largely descriptive and focus on individual or organisational levels. This definition of international private industry self-regulation works with those definitions by connecting them to the larger institutional context. What this definition does is locate them in Wood's third level, the level of regulatory and other institutions. That institutional framework anchors and organises the prior definitions.

In sum, understanding CSR as international private business self-regulation of harms and public good is a significant step forward. It marks CSR as an endeavour distinct from political lobbying by left or right, from marketing endeavours or mere internal management practices. It frames the debate, locates the issues, identifies the norms and provides a way forward. It allows scholars to focus their expertise and CSR research on more productive considerations such as how CSR could more effectively contribute to the control of the harms of industry, or the changes required to distinguish and capture premiums associated with socially responsible goods and services. Further, it facilitates businesses' ability to engage in CSR meaningfully and effectively and defend itself from unwarranted attacks. Finally, it provides a touch point for government with respect to its own role and how CSR can contribute to the effective regulation of the millions of businesses operating in the various industries in its jurisdiction.

Conclusion

This article has argued that defining CSR is an important and urgent task. The legal, financial and political investments make its definition an imperative. Defining CSR as international private business regulation answers that imperative and provides a unifying framework. All regulation is political in nature and the politics of CSR is no exception. The political agendas in CSR provide both important contributions to developing robust substance to CSR obligations as well as obstacles to creating a clear definition. Defining CSR as regulation identifies the nature of the complexity that has haunted prior efforts and helps organise thinking about the complications surrounding the definitional enterprise.

In addition, understanding CSR as international private business regulation validates the critical behavioural focus of CSR. Further, it provides clarity concerning CSR's normative objects. It provides a *genus* or foundation and both *differentia* and *species* upon which to build further for developing, operationalising, evaluating and reforming

CSR inquiry, scholarship, and practice. It provides a framework for scholars, managers, NGO's and governments explaining and justifying what resources should be invested, what behaviours are expected and who should be involved in the processes.

A clear definition allows an organisation to deal fairly with complaints of greenwash as well as parties challenging industry behaviour a clear framework to do so. An organisation that complies with and can point to standards has a much clearer path to follow and a stronger defence against unjustified accusations, and a body opposed to industrial practices can more clearly identify the standards and harms.

Although today CSR is largely private self-regulation, there are calls for and efforts to change aspects of CSR into other types of regulation such as public regulation. Indeed, India introduced mandatory CSR in its 2013 company law reform. These changes need not disturb the fundamental definition which is industry's normative response to harms, nor need they trouble the academy engaged in the study of CSR. Rather, CSR is a project which as Selznick predicted nearly 60 years ago would become public law with the result that public resources will be invested. Scholarship directed toward understanding how public resources and attention can be best directed, as well as scholarship examining the implications of CSR for practice will find considerable research agendas moving forward.

Finally, understanding CSR as a particular *genus*, *differentia* and *species* of social phenomena, and defining it as a form of international private self-regulation focused on the reduction and mitigation of industrial harms and provision of public good moves beyond the prior definitional efforts which focused on collecting, classifying and describing. Having this definition then allows for an organised, more focused debate on the issues appropriate to regulation, namely; what is to be regulated; for what purposes or objectives; who is to administer the regulation; using what resources; and how the costs and benefits are to be distributed.

Appendix

Partial Listing of International and Transnational Law Norms

United Nations Conventions and Treaties

1. United Nations Human Rights Council, A/HRC/17/31, 21 March 2011, Guiding Principles on Business and Human Rights: Implementing the United Nations Protect, Respect and Remedy Framework, <http://>

- www.ohchr.org/documents/issues/business/A.HRC.17.31.pdf.
 2. United Nations, General Assembly resolution 217 A (III), 10 December 1948, Universal Declaration of Human Rights, <http://www.un.org/en/documents/udhr/>.
 3. United Nations, General Assembly resolution 2200A (XXI), 16 December 1966, International Covenant on Civil and Political Rights; United Nations, General Assembly resolution 2200A (XXI), 16 December 1966, International Covenant on Economic, Social and Cultural Rights.
 4. United Nations, General Assembly resolution A/61/L.67 and Add.1, March 2008, United Nations Declaration on the Rights of Indigenous People, Art. 8, 10, 25 and 26, http://www.un.org/esa/socdev/unpfii/documents/DRIPS_en.pdf.
 5. United Nations Human Rights Council, Resolution 7/14, 27 March 2008, The Right to Food, http://ap.ohchr.org/documents/E/HRC/resolutions/A_HRC_RES_7_14.pdf.
 6. United Nations, A/HRC/4/18, December 2007, Basic Principles and Guidelines on Development-based Evictions and Displacement, http://www2.ohchr.org/english/issues/housing/docs/guidelines_en.pdf.
 7. United Nations, Department of Economic and Social Affairs, 1999, Guidelines for Consumer Protection, http://www.un.org/esa/sustdev/publications/consumption_en.pdf.
 8. United Nations, A/CONF.151/26 (Vol. I), June 1992, Rio Declaration on Environment and Development, <http://www.un.org/documents/ga/conf151/aconf15126-1annex1.htm>.
 9. United Nations, 1992, Convention on Biological Diversity, 1760 UNTS 79; 31 ILM 818 (1992), <http://www.cbd.int/doc/legal/cbd-en.pdf>.
 10. United Nations, 11 December 1997, Kyoto Protocol to the United Nations Framework Convention on Climate Change, UN Doc FCCC/CP/1997/7/Add.1, Dec. 10, 1997; 37 ILM 22 (1998), <http://unfccc.int/resource/docs/convkp/kpeng.pdf>.
 11. Convention on International Trade in Endangered Species of Wild Flora and Fauna, 27 UST 1087; TIAS 8249; 993 UNTS 243 (1973), <http://www.cites.org/eng/disc/text.php>.
 12. Cartagena Protocol on Biosafety, 2226 U.N.T.S. 208; 39 ILM 1027 (2000); UN Doc. UNEP/CBD/ExCOP/1/3, at 42 (2000), <http://bch.cbd.int/protocol/text/>.
 13. Stockholm Convention on Persistent Organic Pollutants, 2256 UNTS 119; 40 ILM 532 (2001), <http://chm.pops.int/Convention/ConventionText/tabid/2232/Default.aspx>.
 14. Rotterdam Convention on Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade, 2244 UNTS 337; 38 ILM 1 (1999) (revised in 2011), <http://www.pic.int/The-Convention/Overview/TextoftheConvention/tabid/1048/language/en-US/Default.aspx>.
 15. United Nations Economic Commission for Europe, Aarhus, 25 June 1998, Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters, 2161 UNTS 447; 38 ILM 517 (1999), <http://www.unece.org/fileadmin/DAM/env/pp/documents/cep43e.pdf> in Principle 10 from the Rio-clarification.
 16. United Nations, General Assembly resolution 58/4, 31 October 2003, United Nations Convention against Corruption, http://www.unodc.org/documents/treaties/UNCAC/Publications/Convention/08-50026_E.pdf.
 17. United Nations Principles for Responsible Investment, Principles for Responsible Investment, 2006, <http://www.unpri.org/principles/> United Nations, website United Nations Millennium Development Goals, <http://www.un.org/millenniumgoals/>.
- Specialist International Organisation*
18. International Labour Organization (ILO), November 1977, Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, <http://www.ilo.org/public/english/employment/multi/download/english.pdf>.
 19. International Organization for Standardization, ISO 26000:2010, Guidance on Social Responsibility.
 20. International Labour Organization (ILO), ILOLEX Database of International Labour Standards, <http://www.ilo.org/ilolex/english/>.
- OECD and EU*
21. OECD Principles of Corporate Governance, 2004.
 22. OECD Guidelines for Multi-national Enterprises, 1976.
 23. Organisation for Economic Co-operation and Development (OECD), 25 May 2011, OECD Guidelines for Multinational Enterprises—Recommendations for Responsible Business Conduct in a Global Context. <http://www.oecd.org/dataoecd/43/29/48004323.pdf>.
 24. Corporate Social Responsibility Green Paper, Promoting a European Framework for Corporate Social Responsibility (July 2001) (COM (2001)366 final of 18.7.2001 <http://ec.europa.eu/enterprise/policies/>

sustainable-business/documents/corporate-social-responsibility/.

25. European Commission 2013, Enterprise and Industry, Corporate Social Responsibility, European Commission, <http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/index_en.htm>.

International Finance and Miscellaneous

26. Equator Principles, The Equator Principles, June 2006, <http://www.equator-principles.com/resources/equator_principles.pdf>.
27. International Finance Corporation, International Finance Corporation's Policy on Environmental and Social Sustainability, 1 January 2012, [http://www.ifc.org/ifcext/policyreview.nsf/AttachmentsBy-Title/Updated_IFC_SFCompounded_August1-2011/\\$FILE/Updated_IFC_SustainabilityFrameworkCompounded_August1-2011.pdf](http://www.ifc.org/ifcext/policyreview.nsf/AttachmentsBy-Title/Updated_IFC_SFCompounded_August1-2011/$FILE/Updated_IFC_SustainabilityFrameworkCompounded_August1-2011.pdf).
28. World Organisation for Animal Health, Terrestrial Animal Health Code 2010, http://web.oie.int/eng/normes/mcode/a_summry.htm.
29. ISO 26000, <http://www.iso.org/iso/home/standards/iso26000.htm>.
30. Marine Stewardship Council, <http://www.msc.org/>.
31. Forestry Stewardship Council, <http://www.fsc.org>.
32. Kimberley Process, <http://www.kimberleyprocess.com>.
33. ICCA Responsible Care Initiative, <http://www.icca-chem.org/en/Home/Responsible-care/>.
34. WORLD BUSINESS COUNCIL OF SUSTAINABLE DEVELOPMENT (WBCSD) (2000): Corporate Social Responsibility. Making good business sense. Switzerland: http://research.dnv.com/csr/PW_Tools/PWD/1/00/L/1-00-L-2001-01-0/lib2001/WBCSD_Making_Good_Business_Sense.pdf.

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