

Dynamics of corporate social responsibility: A theoretical perspective

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ABSTRACT

Corporate social responsibility (CSR) as a path toward sustainability is well recognized around the world. Particularly, the standard of Guidance on Social Responsibility (ISO 26000:2010) published by International Organisation for Standardization (ISO) can be considered as a global consensus on the organisational including corporate social responsibility problems and issues, and can be adopted “for all types of organisations in the private, public and non-profit sectors, whether large or small and whether operating in developed or developing countries”.

On the other hand, as indicated by ISO, “although not all parts of the standard will be of equal use to all types of organisations, all of the core subjects are relevant to every organisation” (ISO, 2010), and as a matter of fact, the specific perception, conception and practice on CSR may show considerable discrepancies, apparently depending upon regional, national and/or local economic, social and even cultural circumstances.

In view of such a proposition or assertion, multiple dimensions and impacts of CSR are discussed around CSR spatial diversity and CSR temporal dynamics as well as CSR universality, including the ISO stated seven core subjects: organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues, and community involvement and development. A theoretical framework or model on CSR dynamics will be presented, taking into account the components such as general pattern of CSR issues, economic growth rate, social or societal development level, CSR progressive ladders, and CSR motives and behaviours. A semi- or pseudo- quantitative case study will be given to show the diversity, dynamics or discrepancies of CSR in the coal sector in China. The results, observations or findings from the case study will be discussed.