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ON VOLUNTARISM AND THE ROLE OF GOVERNMENTS IN CSR:
TOWARD A CONTINGENCY APPROACH

Nikolay A. Dentchev
Assistant Professor
Vrije Universiteit Brussel, KU Leuven
Pleinlaan 2, 1050 Brussels, Belgium
tel: +32-477.91.71.21
mail: Nikolay.Dentchev@vub.ac.be

Mitchell van Balen
PhD Researcher
Vrije Universiteit Brussel
Pleinlaan 2, 1050 Brussels, Belgium
tel: +32-2-6292129
mail: Mitchell.van.Balen@vub.ac.be

Elvira Haezendonck
Associate Professor
Vrije Universiteit Brussel, University of Antwerp
Pleinlaan 2, 1050 Brussels, Belgium
tel: +32-2-6292132
mail: Elvira.Haezendonck@vub.ac.be
ON VOLUNTARISM AND THE ROLE OF GOVERNMENTS IN CSR:
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ABSTRACT

In CSR literature, the principle of voluntarism is predominant and implies that responsible business activities are discretionary and reach beyond the rule of law. This principle fails to explain that governments have a great interest in CSR and exercise influence on firms' CSR activities. Therefore, we argue in favour of a contingency approach on voluntarism in CSR. To this end, we analyse academic literature to demonstrate how governments are part of the CSR debate. We selected 703 papers where the impact of governments is mentioned from five journals in our field (BE:ER, BEQ, BSE, B&S, JBE) in the period of 1982 to 2011. We studied the titles and abstracts of these papers and provide an overview of (i) the geographical orientation of the reviewed studies, (ii) the variety of government levels involved, and (iii) the various subjects where governments appear to be involved. In addition, an in-depth reading of a subsample of 39 articles offers more details on the role of governments in the CSR literature. Hence, we offer a structured overview on the discussion of CSR and governments, while stimulating a contingent understanding of the voluntarism concept in corporate social responsibility.

Keywords: government, corporate social responsibility, voluntarism, contingency
INTRODUCTION

Corporate Social Responsibility (CSR) is consistently defined as a voluntary principle that guides societal business activities (Dahlsrud 2006). Voluntarism implies that CSR is a discretionary act beyond the rule of law, which is foremost guided by ethical values (Bowen 1953) or the enlightened self-interest of the firm (Carroll & Shabana 2010). This principle implies conceptually that governments have a minimal role, if no role at all, in the CSR debate. With this in mind, one would wonder if such a conceptual implication is empirically supported. Do governments have no role in the CSR debate?

On the contrary, we observe that CSR is embraced by national governance systems worldwide as a useful concept to address and shape a firm's social responsibility (Albareda et al. 2007, Gond et al. 2011, Matten & Moon 2008). In this context, we can think of several examples, such as the encouragement of CSR through ministerial leadership in the Thatcher and Blair governments (Moon 2004), the Sarbanes-Oxley Act on corporate disclosure (Windsor 2006), and France's new economic regulations (Dhooge 2004). In addition to national governments, supra and intergovernmental organisations discuss the CSR concept as well. The European Commission (2011), for instance, sets out an agenda on CSR for businesses and governments within the member states of the European Union. The United Nations promote principles on human rights, labour standards, environment and corruption amongst businesses through the UN Global Compact. Similarly, the OECD recommends member countries to develop policies that ensure that MNEs adhere to its 'Guidelines for Multinational Enterprises'. It is therefore evident that both international institutions and national governments demonstrate an interest in how CSR is adopted by firms (Aaronson & Reeves 2002, Detomasi 2008).

At the same time, we observe that academics, managers and government officials iterate the voluntary nature of CSR. The European Commission reveals this contrast clearly
in a relatively recent communication, stating that "certain regulatory measures create an environment more conducive to enterprises voluntarily meeting their social responsibility" (2011: 3). Especially when government officials ratify their preference for voluntary CSR, we see little value in discarding the principle of voluntarism. Still we must recognise that a great part of the CSR debate in Europe and beyond is stimulated and shaped by public governance (Habisch et al. 2004, Albareda et al. 2008, Gond et al. 2011). This apparent contradiction leads us to conclude that the principle of voluntarism might be somehow simplistic and misleading as it is used today. We therefore argue in favour of a contingency approach towards voluntarism that is better aligned with the granulated and complex interactions that exist between governments and businesses. Such a contingency approach implies situations with high level and situations with low level of governmental involvement in CSR. In addition, this contingency approach implies also a variety of governmental involvement types in CSR, such as for example stimulation of best practices, support of CSR networks, communication requirements, legislation or law enforcement. Overall, the role of governments in CSR, as we will argue in this paper, can take a variety of forms in the different CSR related cases at hand.

In this context, our contribution to the debate on CSR is twofold. First, we present several arguments that favour a contingency approach on the principle of voluntarism. Second, we offer an overview of how governments are part of the CSR debate by analysing 703 articles from five journals in the CSR field. We present the level of government that was mentioned in the analysed studies, their geographical orientation and analyse the variety of subjects studied in these papers. In addition, we offer an in-depth reading of a 39 articles subsample, providing more details on the role of governments in the CSR literature. By doing so, we illustrate the depth and span of knowledge that exists on governmental influence in the
CSR debate. Moreover, we identify several gaps in our knowledge and advance research directions to develop a contingency approach towards voluntarism.

The remainder of this paper is organised in four sections. First, we discuss the principle of voluntarism in further detail and advance several arguments to adopt a critical stance towards it. Second, we elaborate on the methodological choices we have followed for our study. Third, we present the results of our analysis. Finally, we conclude this paper by discussing the implications of our findings for future research, advancing suggestions for future research.

**VOLUNTARISM AND CSR?**

In this section, we present several arguments on why the principle of voluntarism, without the argued contingency perspective, might be somehow simplistic and misleading. To build our case, we start by discussing the institutional background and developments that have shaped the principle. We then reflect on several theoretical developments that challenge voluntarism. Consequently, we present several practical concerns against the principle of voluntarism and we conclude the section by questioning if maintaining the principle is actually recommended at all.

A basic element of our paper concerns the role of governments in CSR. At the time of writing, there are 193 states recognised by the United Nations, each of which consists of ample governmental entities with different levels of responsibilities for a certain field or distinct geographical area. Each government has different resources at its disposal, carries different degrees of legal authority, and can be influenced by specific political orientations. The way in which voluntarism is portrayed in the CSR debate is therefore heavily influenced by the context of the discussion. This becomes apparent when we analyse the earliest writings on CSR with a predominantly American orientation (Carroll 1999). As discussed by Matten
and Moon (2008), there was and is a distinct approach towards CSR in the United States, which can be explained by several institutional determinants. The relative capacity of business leaders for philanthropy and the public's relative scepticism about big government are several of the factors that have fostered a voluntary notion of CSR (Matten & Moon 2008). Early contributions of Bowen (1953), Friedman (1970), and Carroll (1979) are exemplary for how the CSR concept builds on the institutional notion of a liberal and minimalist government. While it may be true that Carroll (1979) noted that social responsibility entails acts that are both mandatory and voluntary in nature, the dominant understanding remained that CSR concerns first and foremost those acts that are not mandated by law. Henry Manne, for example, specifically mentions that as soon as government coercion drives a corporate act, it ceases to be CSR (Manne & Wallich 1972). We derive a similar notion from Friedman's (1970) well known statement that the responsibility of business is to make profit within the rules of the game. It implies that 'social responsibility' goes beyond what is mandated by law and, thus, concerns voluntary managerial acts. Hence, the notion of a functioning, liberal and minimalist government, framed around the U.S. context, profoundly influenced the understanding of CSR and the principle of voluntarism.

However, the institutional settings in which CSR is discussed did change over the years. During the last decade the CSR concept became part of a global discourse and is appropriated differently by firms and governments worldwide (Matten & Moon 2008, Waddock 2008). For instance, whereas the U.S. federal government mostly refrains from being actively involved in the CSR debate (Aaronson 2003), the Chinese government assumes a direct role in determining how firms are to engage in CSR (Prieto-Carrón et al. 2006). In scholarly circles such observations led to publications on the different roles of government towards CSR (Fox et al. 2002, Albareda et al. 2007, Lepoutre et al. 2007,
Albareda et al. 2008, Gond et al. 2011). Albareda et al. (2007), for example, distinguish four CSR-endorsing models that are applied by different governments in Europe, ranging from a regulatory approach to collaborating with business. The variety of governments involved, the roles they adopt, and the different institutional settings in which CSR is used, ensure that the principle of voluntarism does not fully align with the contemporary institutional reality of CSR.

Developments in CSR theory also ensure that the principle of voluntarism is perceived differently. The focus of CSR research moved from analysing 'whether' CSR needs to be conducted towards 'how' it has to be performed (Smith 2003, Economist 2008). Many articles now discuss CSR as a complex and dynamic concept, with greater attention for implementation issues (Maon et al. 2009, Husted & Allen 2011) and institutional settings (Scherer & Palazzo 2007, Scherer & Palazzo 2011). Such scholarly contributions often emphasize the need for collaborative efforts between multiple stakeholders, including governments, to augment societal welfare. We can think of multifaceted research on “new governance”, where public policy is framed and implemented in voluntary efforts by inter-organisational networks of profit and non-profit organisations (Kooiman 1993, Moon 2002, Salamon 2002, Kopenjan & Klijn 2004). In fact, these contributions frequently show that the CSR concept can be instrumental to theorise and apply new perspectives upon business-government interactions (e.g. Conley & Williams 2005). Yet, hammering on the voluntary nature of CSR would limit such avenues de facto, thereby impeding a potentially richer stream of literature. We therefore question the principle of voluntarism for scholarly reasons as well.

In addition to institutional and theoretical developments, there are also practical concerns regarding accountability and the principle of voluntarism. Scherer & Palazzo mention that CSR does not imply voluntarism per se, as firms can "drown the readers of their
CSR reports in technical data but do no more than comply with basic environmental laws" (2007: 1114). Indeed, when third party verification is lacking, corporate social responsibility can be hard to distinguish from basic compliance (Laufer 2003). This distinction is especially problematic in light of global business conduct, so that compliance to law in one country is voluntary CSR in another (Shamir 2004, Windsor 2006). Additionally we can refer to the empirical evidence of window dressing, where firms claim to be responsible while not taking meaningful CSR measures in their performance (Weaver et al. 1999, Stevens et al. 2005). Voluntarism therefore has several practical implications that can create wrong expectations and might negatively influence the legitimacy of the CSR debate.

A final consideration is whether the principle of voluntarism is an absolute necessity for CSR. One assumption that would speak in its favour is that voluntarism make firms allocate resources in such a way that creates the greatest value for the firm and for society (e.g. Burke & Logsdon 1996). Yet, studies by Husted & Allen (2007, 2009) hypothesize that voluntarism in CSR “may either increase or decrease the potential for value creation”, and they found a negative correlation between voluntarism and value creation in their sample of Spanish and Mexican multinationals. The expected positive relationship between voluntarism and value creation is based on the presumption that such a proactive behaviour would lead to innovation, and thus enhance the value created by the firm (cf. Burke & Logsdon 1996). On the other hand, the negative relationship between these variables are based on the observation of Porter & Van der Linde (1995) that governmental influence on CSR can foster both innovation and value creation. The results of Husted & Allen (2007, 2009) suggest that the principle of voluntarism in CSR may not be favourable for the competitive advantage of companies in all cases, and in all countries. For more details on the negative effects of CSR for the competitiveness of firms, we refer to (Heugens & Dentchev 2007), as we do not want to enter the lengthy discussion on the relationship between CSR and financial performance. It
is however important to emphasize that the above mentioned findings support our plea for investigating a contingency approach toward the role of government in CSR. In cases where voluntarism may lead to inferior competitive advantage, government involvement is expected to moderate such a negative impact, and provide a level playing field for all companies. Overall, we summarize in table 1 the above-mentioned limitations in the use of the principle of voluntarism.

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Insert Table 1 here

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Because of institutional and scholarly developments, as well as practical concerns regarding the accountability and value of voluntary CSR, we come to favour a more nuanced, contingent understanding of the principle of voluntarism. Yet, few efforts have been made to analyse how governments are actually involved in the CSR debate (Fox et al. 2002, Albareda et al. 2007, Lepoutre et al. 2007, Albareda et al. 2008, Gond et al. 2011). We therefore aim to support this debate by analysing governmental involvement within the CSR discourse and foster insights to nuance the concept of voluntarism. More specifically, we shall focus on the level of government, its geographical orientation, and the paper's subjects to develop a more comprehensive understanding of how governments influence CSR and possible contingencies.

**METHODOLOGY**

In this section we discuss the methodological criteria that guided us to select (i) the five journals of our study, (ii) the keywords used to identify relevant articles, (iii) the selection of
relevant articles and (iv) the procedures followed to analyse the data and thus obtain the results presented in this paper.

**Journals**

To gain a comprehensive insight into governments’ involvement within the CSR discourse, we selected five journals focused on business and society themes, namely "Business Ethics: A European Review" (BE:ER), "Business & Society" (BAS), "Business Ethics Quarterly" (BEQ), "Business Strategy and the Environment" (BSE), and "Journal of Business Ethics" (JBE). These journals are dedicated specifically to the field of CSR and are supported by leading international societies. Paul (2004) called three of these journals (BAS, BEQ and JBE) leading in the field of business ethics and business and society. The academic business ethics ranking of Serenko & Bontis (2009) confirms their importance and also includes BE:ER as a top journal in the field. BSE is a high quality journal that is not normally included in business ethics rankings, as it focuses on environmental aspects in the field of business and society. Yet, its importance and impact on the field is evidenced by several influential articles and its high impact factor. All of them are included in the Social Science Citation Index, which we see as an additional indication of their quality. The founding dates of the journals enables us to gather longitudinal insights (1960 for BAS, 1982 for JBE, 1991 for BEQ and 1992 for both BSE and BE:ER).

**Selection of articles**

To gather relevant articles from these outlets, we developed an initial list of keywords for our search queries. These keywords were discussed during paper proposal presentations at international academic conferences in Bath (June, 2011) and Brussels (September, 2011). During the discussions, suggestions were made by senior scholars that led to the inclusion of some keywords while omitting others. The resulting list of keywords is presented in table 2. In all journals these keywords were sought for (singular and plural) both in the title and...
abstract by using the EBSCOhost database (academic search elite, business source premier) in September 2011.

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Table 2 shows the total articles per keyword and journal. Additionally, a comprehensive query was used to include articles with two or more keywords only once, leading to a total of 1,976 unique articles. Then, two of the authors read all 1,976 abstracts to assess their relevance for this research. An article was assessed relevant if any indication was given in the title, abstract, or subject that it discusses in some way the government intervention on a particular CSR issue. Each reader decided individually whether the article does so, and discrepancies were analysed and resolved by the two readers. The final selection includes 703 articles with an inter-rater reliability of 92%, which is above the reliability coefficient in content analysis (Lombard et al. 2002)

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Figure 1 depicts the number of articles across the years and indicates that the selection is skewed towards JBE with 443 articles (63% of the total). The other journals offered between 50 and 91 articles each. The difference is predominantly caused by JBE's policy to publish significantly more issues than other journals (e.g., 28 issues in 2011 compared with 4 issues of BE:ER in the same year). The oldest selected article dates from 1982. Up until the early 1990s the retrieved articles are almost exclusively from JBE. Moreover, the overall increase of selected articles per year is also attributed to JBE. Indeed, JBE's yearly
publications on the topic of study evolved from 3 in 1982 to a peak of 64 articles in 2009, whereas all other journals combined published yearly on average less than 10 in the 1990s and approximately 20 in the 2000s (with a peak of 25 in 2007). Additionally, we note that JBE and BEQ provide a relatively stable output of literature on governmental involvement in business and society, whereas BE:ER, BAS, and BSE show years in which no articles were published on the topic.

Data analysis

After selecting the final articles, the authors analysed the content of all abstracts and coded the geographical orientation (country, continent, global (specified), global (unspecified), or undefined), and the level of government, (municipal government, regional government, national government, intergovernmental organisation, court, government agency, public organisation (e.g., state university, public hospital, public transport, police, or undefined)). As discussed in the previous section, governments are complex and multileveled entities that have different responsibilities and powers depending on the level on which they operate and the geographical area with which they are concerned.

We therefore believe that government and geographical orientations are insightful dimensions that enable more granulated information on how governments are part of the CSR debate. In addition to these variables, we propose that the paper's subjects can give an indication of the main areas of governments' concerns in the CSR literature. Subjects are uniform categories of keywords and thereby are a clear proxy of the specific issues, theories, methods and regions that are described in the article. As such, they give a broad and structured insight into the content of the articles that we selected. For BAS, BEER, BEQ, and JBE the subjects per article were retrieved from EBSCOhost. Unfortunately, no subjects for BSE were given until 2007 (the journal was founded in 1992). Therefore, we created a proxy by eliminating articles and generic verbs and nouns from the articles' title and used the
remaining words as subject. The assumption is that the title gives an indication of the most important subjects of the article.

In addition, we have selected a subsample of 39 articles and analysed their full content. This analytical strategy was adopted in order to provide more in-depth insights in the matter of study, i.e. on the role of governments in the CSR. Since Europe is known with its implicit CSR adoption (Matten & Moon 2008), and thus known for the greater government involvement in CSR, we have selected all 39 empirical articles with European orientation based on our above-mentioned coding of articles titles, abstracts and subjects.

RESULTS

The analysis of the abstracts gives insights into the level of government, the geographical orientation and the subjects in which government involvement is mentioned. These are discussed consecutively in this section and consequently related to the principle of voluntarism. The overall results of our analysis are given in Table 3.

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Table 3 is a crosstab of the geographical orientation and the level of government, indicating the frequencies of articles that mentioned them. Several interesting observations can be derived from this. We start by discussing general observations on the level of government and geographical orientation, before highlighting several connections between these two variables.
**Level of government**

As for the *level of government* in our sample, the vast majority referred to the national level, such as federal governments, national legislation or countries’ policymakers. This observation was expected as national governments are often designated as the main governmental actor in setting out a CSR agenda (Albareda et al. 2008). Interestingly, we were able to observe discussions in the whole spectrum of governmental levels, although all were substantially less numerous than the national level of analysis. We should also note that while the variety of organisations and government levels are promising for extracting a solid body of knowledge, only a handful of studies focused on principles of ethics, as well as social and environmental responsibilities within governmental organisations.

Attention for intergovernmental organisations is evidenced in approximately 7% of the articles. This includes articles on a broad variety of organisations such as the European Union, United Nations, OECD, World Bank, and WTO. Our data shows that it was not until 1999 that scholars started to express interest in this type of organisations. However, given the steep rise of initiatives that are taken by intergovernmental organisations to address CSR, we would have expected greater attention to this evolution by CSR scholars. Instead, we notice that the yearly number of articles that address this level remains relatively flat over the past years. Their apparent rising influence apparently does not translate into increased scholarly interest.

We observed that many articles refer to governmental entities without being specific on the level of government that should be involved. This could be a pragmatic approach to avoid being overly specific in order to address a wider audience. Another reason could be related to the fact that we analysed abstracts and that more detailed information is to be found only in the article text.
Overall, the variety of governmental entities as mentioned in the articles further underpins the necessity of a contingency approach to the principle of voluntarism. The results show that the CSR debate focuses first and foremost on national governance systems, while the involvement of other government levels is demonstrated as well but to a lesser degree.

**Geographical orientation of governments**

The findings show a long list of countries that were discussed in the articles of our study. No less than 337 articles discuss a single country context. Within those articles, 46 unique countries were mentioned, providing evidence that governmental involvement in the CSR debate is widely understood and discussed. It is worth mentioning that 153 articles focus on the United States. This is surprising given our prior discussion that elaborated on the American context with a minimalist-state involvement and less demand for governmental involvement in CSR. On the other hand, it also informs us that our understanding on governments and CSR in the U.S. might be misconceived. This is poignantly illustrated by Vogel (2012), who shows how the U.S. government was for a long time more strict and precautionary than its European counterparts with regard to health and safety regulation.

The research bias towards Western countries is evidenced when we group all countries by continent (see table 3). It illustrates the dominance of research on Europe and North America, and the neglect of (foremost) Africa and Latin America. As an illustration, it suffices to say that 37 articles refer specifically to the U.K., which equals, in fact, the number of articles on all BRIC countries combined.

In addition to articles that scrutinize a single country, there were 33 articles comparing the influence of governments amongst or in multiple countries. In addition, 40 articles describe governmental influence on a global level while being vague on the specific
countries to which it applies. A total of 263 articles did not make any reference to a certain geographical context and thus remain undefined.

Table 3 also indicates several connections between the level of government and geographical orientation. First, we see that a significant number of articles remain unclear about the geographical orientation and the level of government that is involved. It indicates that scholars, at least in the abstracts, refer to governments in a very abstract way. Second, the court level was foremost described within a North American context. A potential explanation relates to the role of the common law system, in which cases set a precedent for future acts of businesses. In non-common law contexts, on the other hand, the regulatory power is rather connected with legislative or executive bodies and, to a lesser extent, with judicial bodies. Third, table 3 illustrates that the influence of intergovernmental organisations is foremost analysed without specifying the area of influence. Transnational studies that analyse how voluntarism is affected in different contexts are therefore a minority in the CSR debate. Moreover, the influence of intergovernmental organisations on CSR in weak governance regions is hardly researched at all. This might be surprising as many regulations and frameworks from intergovernmental organisations supposedly target the institutional voids that exist in non-Western countries.

Based on these findings, there is strong evidence that scholars within our field are concerned with the role of governments in the CSR debate. Hence, this implies that the principle of voluntarism could be nuanced. Caution is nevertheless called for, as the majority of studies seem to focus on Western countries and the national level, which reflects the background of the dominant academic community. Unfortunately, CSR issues are arguably most challenging for firms and governments to address in non-Western countries, academic contributions can bear greater relevance.
**Subjects of governmental involvement**

We have extracted the subjects of the articles to complement our analysis and indicate the focus of government influence in the academic CSR debate. Table 4 presents the 25 most frequently mentioned subjects of the articles per decade, which allows us to identify several trends.

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We should first mention that a few subjects are not specific for the topic of this paper and are basic concepts that pertain to the field. Table 4 shows, for instance, the rise of the *Social Responsibility of Business* (subjects are in italics) relative to *Business Ethics*. This evolution, we believe, has no specific relevance for this study. Many other subjects do however indicate a relevant shift in how voluntarism is treated. In the first decade of our analysis, we observe the occurrence of subjects on law and accountancy. The financial and regulatory functions of government therefore seem to have been more salient during that era. This contrasts with the second decade, in which those subjects lost prominence and are replaced instead by a relatively stronger emphasis on intra-organisational aspects, as indicated by subjects such as *code of ethics, corporate governance* and *corporate culture*. We observe moreover that *international business enterprises* emerges as a dominant subject in the second decade. The increased interest in intra-organisational and international issues continues in the third decade, wherein *corporate governance, corporate culture*, and *international business enterprises* are mentioned more frequently. Additionally we see the emergence of *stakeholders, globalisation, and nongovernmental organisations* as frequently used subjects. These subjects indicate an emerging understanding of novel forms of
governance that firms, governments and other societal institutions undertake (Scherer & Palazzo 2011).

The relative focus on legal issues in the first decade is an indication that the role of government was perceived mainly as mandatory towards CSR. It squares with liberal notions on social responsibility, wherein the firm's 'CSR policy' is to obey the law. On the other hand, the subjects in the second time frame show little indication of regulatory interference in the debate. This could result from a shifting research focus on research in which governments adopted a more passive posture, implying that CSR as a form of (self-) governance was evolving. This assumption coincides with the surge of articles on international business enterprises, which introduce new perspectives on transnational governance and the impact that firms have on weak governance regions. The third and final decade adds stakeholder orientated subjects, which may indicate an increased interest in governments as partners in CSR (Marks 2013).

**Government involvement in CSR vs. voluntarism**

To provide additional arguments on the role of governments in CSR, as well as to support our stance in favour of contingency approach on voluntarism in corporate social responsibility, we have analysed the following 39 articles (cf. table 5), marked with (*) in the list of references. Five of these articles are dedicated specifically to the role of government in CSR (Albareda et al. 2008, Cantó-Milà & Lozano 2009, Gainet 2010, Quaak, Aalbers & Goedee 2007, Tencati, Perrini & Porutz 2004), while other articles discussed regulation of specific issues of corporate responsibility, such as employee rights, disabled employment, cleaner production, environmental management, reporting, corporate governance, gender issues, human rights, codes of conduct, price collusion, corruption, sector regulation, competition regulation, asbestos regulation, ethical behaviour in a country, whistleblower legislation.
Based on our analysis of these articles, we would like to elaborate the following three topics that provide additional arguments to this contribution: (i) The role of governments in CSR, (ii) Voluntarism vs. Regulation, and (iii) Limitations of public policy in CSR.

(i) The role of governments in CSR

In the first place, we would like to stress the importance of governments in the CSR debate. And this argument holds despite the discussion of voluntarism that may suggest that the role of governments is limited, if not non-existing in corporate social responsibility (we will come back on this later). In line with this reasoning, Gainet (2010: 196) argues that “Whether one believes that CR [corporate responsibility] begins when legal regulation ends, or that it requires minimum acceptable standards to be set by law, CR and law remain intrinsically linked.” We find stronger affirmative support for the role of governments in the following two quotes:

“All [respondents] recognized government as playing the most prominent role in issues of public concern, legislation and overall ethical standards.” (Kavali, Tsokas & Saren 2001: 87)

“… 73.4 % believe that only a stricter environmental legislation will force the companies to an environmentally friendly behavior …” (Rojsek, 2001: 41)
From these quotes, we note that government action is an important ingredient of norm development and enforcement. Here, governments can help through legislation to establish the settlement of ethical norms, and make sure that society complies with them. In this sense, we would like to refer to the comparative study of Grosvold, Brammer & Rayton (2007) on gender balance in the corporate boards in UK & Norway. This study shows that affirmative legislation (Norway law imposes board diversity with minimum 40% of each gender as of 1/2006 vs. voluntary approach to board diversity in UK) accelerated substantially the increase of gender diversity without evidence of other negative effects. This is an example of how public policy could be effective to resolve social and environmental issues.

In the European context, after the European Commission published its Green Paper on CSR in 2001, governments took an active role in the CSR debate. Tencati, Perrini & Porutz (2004) explain the rationale of public authority support of CSR initiatives, as they could lead to (i) enhancement of social cohesion, (ii) promotion of knowledge and best practices of CSR, (iii) creation of new partnerships (public, for profit, and non profit) to resolve social problems, (iv) development of SRI and ethical pension funds. As such, CSR can help governments to improve their welfare policies, and makes their involvement in the topic quite natural. Albareda et al. (2008: 348) go even a step further in describing CSR “as a concept in government action”, i.e. an instrument of governments to improve the sense of corporate social responsibility.

Governments can support the enforcement not only through legislation but also various instruments, such as taxes, subsidies and charges (Nyquist 2003), as well as reporting requirements, permits, and performance limitations (Glachant et al. 2002). In other words, without enforcement, the higher norms of corporate social responsibility and business ethics might remain underdeveloped. In a study on business ethics in Poland, Valentine et al. (2006) suggest that governments should not only encourage and support businesses in their CSR
endeavour, but also could take a leadership role “in the EU by recommending that stricter ethical standards be adopted by member nations” (p. 82). The above arguments clarify the role of governments in CSR. However, we support the assertion of Cantó-Milà & Lozano (2009) that CSR-related policies are greatly influenced by the national context, so that economic, social and cultural factors should be taken into account.

(ii) Voluntarism vs. Regulation

As already mentioned, the concept of voluntarism might be incorrectly perceived as mutually exclusive with CSR regulation. There are various government initiatives in support of CSR (cf. Albareda et al. 2008, Tencati, Perrini & Porutz 2004). Also Glachant et al. (2002) illustrate how governments can stimulate voluntary adoption of environmental management programs such as EMAS and ISO 14001 through regulatory reliefs (less frequent inspections or reporting requirements), preferential treatment with permits and monitoring, subsidies (financial support for investing in green technology) or even through deregulation (decrease of reporting obligations and control) under the condition of sound environmental management. Also Lükerath-Roovers & De Bos (2011) in their study on corporate governance, note that the Dutch Corporate Governance Code is in principle a measure of self-regulation, even though listed companies are obliged to explain non-application, that needs approval of the general meeting. In this view, public policy strengthens CSR.

From another point of view, CSR can strengthen public policy. In a case study on Campina in the Netherlands, Mathis (2007) shows how proactive CSR and increased interaction with stakeholders strengthened the impact of the company on policy making. Moreover, Woodward & Day (2006), studied the employment opportunities for disabled people in the UK, and noted voluntary initiatives such as the Employers’ Forum on Disability and Employment Opportunities, in addition to regulation that imposes quotas and disclosure
requirements. In another study, on the corruption and ethical behaviour of Danish companies abroad, Lindgreen (2004) illustrates that legislation cannot cover everything, as “corruption in one country might not be viewed as corruption in another” (p. 34), and hence some guidelines for voluntary corporate action were advanced (i.e. companies can take no action, withdraw from markets, follow a decentralized decision making process, establish anti-corruption code, or commit through an integrity pact). These arguments are related to the idea of new governance (Kopenjan & Klijn 2004) and the involvement of business in support of public policy. Argandona (1999: 157) goes even a step further, and argues that voluntary action complements for the inability of policy makers to solve an issue:

“They were years of a certain disenchantment [80ies in Spain]: every solutions creates new problems, and the capacity of the body called upon to resolve them – the State – is always limited. This effectively puts the initiative back in the hands of the individuals, who face the challenge of acting not necessarily against his or her own interest but rather in the interest of society. This is the call of solidarity and the common good …”

In support of this argument, De Clercq, Senesael & Seyad (1996) presented the inability of Belgian authorities to draft legislation on environmental taxes without the involvement of business experts. The main reason for this is the industrial knowledge and the business understanding of the legislation. The involvement of business in public policy is a rather common practice, indicating that government and business can cooperate for the resolution of social and environmental issues. In addition to involvement in public policy development, one can observe the transfer of some government responsibilities toward business. In their study on workers’ rights Egels-Zandén & Hyllman (2006: 303) speak about “governance without government”, when they note that business, labor and trade unions took over the role of governments to protect worker’s rights: “In the current era, governments are playing smaller roles in regulating worker’s rights internationally, and transnational
corporation, non-governmental organisations involved in the struggle for workers’ rights, and labor/trade unions have started to fill this governance gap.” Moreover, in a study on the regulation of the chemical sector, Richards, Glegg & Cullinane (2004) note that REACH regulations shift the responsibility of data registration of hazardous substance from the government to manufacturers. These authors argue that:

“The highly technical nature of the chemical industry, together with the lack of economic expertise, makes it difficult for the regulators to make their decisions.” (Richards, Glegg & Cullinane 2004: 391)

The above quotes come from studies in the textile and the chemical sectors, which also note that complexity in the technology, or in the international nature of the issue result in the shift of government responsibilities toward business. Before we have stimulated a libertarian preference amongst our readers, it is important to mention that Eden (1997: 233) found that the UK packaging industry could not reach consensus and “declared any self-regulation unworkable and passed the responsibility back to government to introduce national legislation.” The reason for this inability to realize self-regulation was related to the variety of players, the variety of their agenda’s and to their preferred solutions:

“The UK packaging chain includes about 150 raw material producers, 3000-5000 converters, 20,000-160,000 packer/fillers and 383,000 retailers and wholesalers [...] diversity of associations [...] and the unequal pyramidal structure of the packaging chain, exacerbated by the economic, structural and technical differences...” (Eden 1997: 238)

From the above, it becomes clear that there are conditions, under which voluntarism or regulation (or both) work better. This argument is supported from the evidence provided by Dobers (1997) in a comparative study of Germany and Sweden on the environmental control of emissions. Here, Germany took a centralized approach of regulation, while Sweden took a
voluntary and decentralized approach. Dobbers (1997) argued that centralisation works well when the problem under regulation is clear and measurable, the control mechanisms allow details of regulation, the implementation agency has a technical control and the strategy of regulation is oriented toward technical changes. In cases with higher complexity, where it is important to create shared vision and trust, and to facilitate experimentation, Dobbers (1997) argued in favour of a voluntary and decentralized approach of regulation. Also Criado-Jiménez et al. (2008) note, on the one hand, that voluntary social, ethical and environmental reporting is criticised for lack of neutrality and lack of objectivity, but on the other hand they argue that the lack of compliance actually dismisses the norm.

This discussion supports our argument in favour of a contingency approach to voluntarism: i.e. situations in which a voluntary approach to CSR is preferred over a regulated approach. This is consistent with the finding of Jamali (2010), where businesses act not only in conformity of standards, but are also partially resistant to their implementation. Here, we would like to stress the assert of Konrad et al. (2006: 102) that corporate social responsibility is “certainly no substitute, but a complementary approach to purposeful and predictable government intervention.” This suggests the existence of contingencies where a combination of voluntary and regulated CSR might be preferable.

We also need to nuance the dichotomy business vs. government in this discussion. Our analysis shows both voluntary and regulatory measures are made possible and enacted by the cooperation of various groups. Example of these are trade unions, industry/sector associations, professional organisations, consumer organisations, NGOs, researchers, consulting institutions, parliamentary commissions, government agencies, and international bodies (cf. Albareda et al. 2008, Egels-Zandén & Hyllman 2006, Fernández-Fernández 1999, Newman & Marks de Cabris 1987, Nyquist 2003, Saether & Amundsen 1996, Valentine et al.)
2006). This variety of organisations is likely to enrich the contingencies related to the voluntarism of CSR.

(iii) Limitations of public policy in CSR

Last, but not least, we would like to underline the limitations on the role of governments in the CSR debate. In the first place, these limitations are related to the inability of governments to anchor everything in legislation. Frenkel & Lurie (2003) for example show in a study on legislation related to the Universal Declaration of Human Rights in Israel that there are conflicting norms (e.g. the norm of equal pay and right of privacy to the employee vs. the role of property to the employer), where legislation prevents parties to come to a resolution. Having in mind the potential for multiple conflicts of stakeholder interests, detailed CSR regulations might become quite challenging. Another aspect is the priority of norms that governments may have. Dubbink & van der Putten (2008) studied if Dutch competition law impedes CSR, since it prohibits several forms of inter-firm cooperation (in turn a precondition to CSR). These authors found that anti-trust agencies generally favour pro-competition arguments in their decision-making.

From a different perspective, weak governments are in no means in support of CSR. On the contrary, Argandona (1999) argues that major reasons for ethical problems are the inferior attitude toward state and law, corruption and the grey economy. In a study on business ethics in Greece, Kavali, Tsokas & Saren (2001) argue that the lower ethical standards in Greece are the result of low public concern, uninformed customers, lack of active customer organisation, political corruption, not stringent legislation, and a lack of law enforcement. Both studies refer to the inability of governments to enforce their rules, the lack of respect to public policy, and the lack of relevant information.
Runhaar, Tigchelaar & Vermeulen (2008) reveal another limitation of public policy on environmental leadership. In their study, Dutch companies considered governmental policy as one of the barriers for environmental leadership with the following arguments: rigid rules obstruct innovation, passive government, too many rules, inadequate enforcement of environmental regulations (favours trespassers and disadvantages environmental leaders), inadequate subsidies (too little or too much focused on knowledge instead of production), and lacking knowledge of green production/environmental leadership.

Another limitation to the role of governments in CSR relates to past regulations that lead to ethical problems. Graafland (2004) studied the price collusion in the Dutch constructing sector, and noted that in the 50ies the Dutch government approved pre-consultations amongst construction companies, where they communicated prices in advance and the order-winning one that received the order had to compensate the others for their calculation costs. This lead to two government approved associations in the Netherlands, the road construction business combination and the union of cooperating and price-regulating organisations in the construction sector, covering 28 cartels and 4000 companies. The logic for this government regulation was surprisingly the concern for market disturbance, since the Dutch government was the largest customer, it feared that fierce competition would disturb the construction sector. This practice of pre-consultation was prohibited by the EC in 1992, and translated to Dutch legislation in 1998. Based on this long tradition of price pre-consultations and the large number of companies involved lead eventually to norm degradation, perceiving price-collusion as normal till the early 2000’s, as this study shows.

Another example on how past regulation can lead to ethical problems is revealed in the study of Campbell & Minguez-Vera (2008: 438) on gender diversity in the board of directors, where the authors note that during the Franco regime, Article 47 of the Spanish Civil Code encourages the opposite, i.e. a passive role of female: “husbands must protect their wives and
wives must obey their husbands.” Both references, from the Netherlands and Spain, illustrate that governments are no panacea to social responsible business conduct.

Even more questionable seems to be the role of governments in prohibiting the use of asbestos. According to Warren’s (2002) study, medical experts were unanimous about the negative impact of asbestos on human health already … in the early 30ies … EU regulation decided to ban asbestos from the market not earlier than late 90ies, while the country regulations took effect from 2005. Such delay of regulation, despite the clear scientific messages, suggests that delayes in public policy could endanger the development of norms in ethics and in social responsibility. This is also the case with complex and incomprehensive legislation that leads to non-compliance (Wilson et al. 2011, 2012). In turn, non-compliance in fact leads to inferior perception of norms.

Overall, our literature review provides an overview of arguments both in favour of governmental support of CSR and against it. This means, in other words, that the contingencies related to the role of government in CSR need to be well considered, as to when policy makers could have beneficial impact on corporate responsibility and how to efficiently implement their policies.

**DISCUSSION**

This paper offers several arguments that legitimise a critical stance towards the principle of voluntarism, and identifies 703 articles that can be useful to develop a contingency approach on the role of governments in CSR. Further depth in our argumentation was provided by the analysis of 39 selected empirical articles in the European context. In this contribution, we offer four groups of arguments that illustrate the role of governments in CSR.

*The first group of arguments* is related to how governments can support CSR. Such support varies from supporting CSR initiatives, to soft- and hard regulation (Glachant et al.
A mandatory CSR approach appears to be appropriate in cases, where objectives are clear and expected outcomes are measurable, and when the numerous stakeholders involved have conflicting interests. A voluntary CSR approach, on the other hand, seems applicable in cases that require the development of joint vision and of sector related ambition to resolve specific social and environmental challenges. The second group of arguments is related to how CSR activities can support policy development. On this occasion, the business community contributes with its comprehensive, technical knowledge to develop policy measures for addressing social and environmental problems in our society (De Clercq et al. 1996). Such contributions are mostly voluntary in nature, but can lead to mandatory regulations. In addition to this, the third group of arguments is associated with cases when businesses take over (voluntarily or compulsory), through their CSR activities, what previously was considered as government roles (cf. shift of responsibility related to (i) information of hazardous materials through REACH (Richards et al. 2004), and (ii) to international workers rights, as discussed above (Egels-Zandén & Hyllman 2006)). The fourth and final group of arguments is related to the limitations of public policy in support of CSR (Argandona 1999, Kavali et al. 2001). These limitations are associated with weaknesses in public governance due to corruption, ineffective law enforcement, or even unexpected inertia due to previous policies (Graafland 2004, Campbell & Minguez-Vera 2008). Moreover, policy makers are sometimes confronted with conflicting norms, and the inability to anticipate and regulate such conflicts (Dubbink & van der Putten 2008).

And although we have identified contingencies in favour of a voluntary approach to CSR, contingencies in favour of a mandatory approach to CSR and contingencies where both approaches complement each other, further research is needed to develop a comprehensive
contingency theory on voluntary/mandatory CSR. In the remainder of this section, we elaborate on the limitations of our study and on potential avenues for future research.

Limitations

The main limitation of our study is related to the sources that we have consulted. The articles constitute predominantly knowledge on the role of governments in Western Europe and North America. As a result, the articles already lean more towards a Western perspective upon governments and the principle of voluntarism. Moreover, despite of the broad variety of articles in our sample, the insights presented here are based on knowledge developed in CSR scholarship as opposed to knowledge in public policy or corporate governance. Insights from the latter disciplines could arguably provide additional depth of the contingencies and mechanisms related to the voluntary/mandatory approach of CSR.

Another limitation is that by analysing the abstracts we miss some granulated insights that could be obtained by conducting analyses on the complete articles. We partially mitigated this with an in-depth analysis of a limited sample of 39 articles that provided indeed more granulated insights on the contingency approach towards voluntarism. In that sense, this contribution was a first step to understanding whether there is a foundation to build upon and to identify the gaps concerning the government-business relationships that require additional attention. As Gond et al. (2011) state, "the government-CSR relationship is counter-intuitive to many". However, by advancing a contingency approach, we wish to make it more logical to analyse this promising field of research.

In our ambition to provide comprehensive arguments on the role of government in CSR, we offer an overview government organisations and governance levels of importance for corporate social responsibility. However, our analysis does not provide comprehensive insights on the role of each government level, of the various government organisations, and
of the potential interdependencies among government organisations. More comprehensive insights on the role of the various government organisations in CSR is expected to provide a richer variety of contingencies and insights on the mechanisms behind voluntary/mandatory approaches of CSR.

**Avenues for future research**

Based on this study, at least three promising avenues for future research can be identified with respect to the role of governments in CSR. First, an in-depth overview and analysis of contingencies is necessary. Such an analysis can contribute with a classification of contingencies and of arguments in favour of a voluntary, a mandatory or a mixed approach to corporate social responsibility. Having in-depth knowledge of contingencies implies that we understand the factors “make” or “brake” mandatory or voluntary approaches to CSR.

Second, our study illustrates a great potential for future research related to the broad variety of government organisations. Not only is public policy developed and enforced through various governmental bodies, but also the complex social and environmental issues require a coordinated institutional approach for the resolution of these issues. As mentioned above, this international perspective seems insufficiently researched in CSR scholarship. In this context, it becomes apparent that there are conflicting voluntary / mandatory approaches to CSR across countries, while our knowledge could benefit from more insights into how international bodies can coordinate conflicting approaches to joint initiatives in support of CSR.

Third, a promising research avenue is related to the role of governments in developing countries. Developing countries with questionable public policies are largely missing in the sample of articles that we have reviewed. This constitutes an important knowledge gap in our
field, as there are many indications that corporate misconduct occurs first and foremost in non-Western areas. The combination of weak public policy and weak CSR environment invites us to question, whether best practices derived from Western countries are at all applicable in developing ones (cf. Barkemeyer 2009). Moreover, a combination of weak government and CSR is likely to contribute with additional contingencies of the voluntary/mandatory CSR approach, accompanied with additional insights on effective governance mechanisms. A contingency theory on voluntary-mandatory CSR in developing countries needs to elaborate further on the convergence/divergence thesis (cf. Jamali & Neville, 2011), as the context of poor public policy is expected to provide additional contingencies.

Admittedly, more research needs to be conducted prior to having a solid contingency framework for government-CSR relations. Yet, we believe that our contribution already endorses the notion that CSR "needs to be understood as part and parcel of a wider system of national societal governance incorporating government institutions, business organisations and non-governmental organisations" (Moon 2004: 1). As such, we refer to the political conception of CSR (Scherer & Palazzo 2007, Scherer & Palazzo 2010) that portrays CSR not only as a discretionary business activity, but also as a concept interrelated with public policy. We therefore invite scholars to contribute to the discussion and welcome papers on the complex CSR-government relationship from a contingent perspective. Through such studies, we could develop more practical and valuable insights into the value of CSR, that will benefit businesses, governments and society at large alike.
NOTES

i International Association for Business and Society for BAS, Society for Business Ethics for BEQ, European Business Ethics Network for BEER and JBE, Greening of Industry for BSE.

ii Global (comparative) implies that the article mentioned in the abstract that several clearly mentioned countries on different continents are to be discussed. Global (unspecified) implies that the article mentioned in the abstract that the article addresses global issues, without being specific about the involved countries.

iii USA (in 153), UK (in 37), China (in 23), Canada (in 16), Australia (in 14), Spain (in 10), The Netherlands (in 9), India (in 7), Brazil (in 6), Sweden (in 5), South Africa (in 5), Israel (in 4), Japan (in 4), Mexico (in 4), Taiwan (in 3), Vietnam (in 3), Denmark (in 2), Germany (in 2), El Salvador (in 2), Myanmar (in 2), Bangladesh (in 1), Belgium (in 1), Ecuador (in 1), Finland (in 1), Greece (in 1), Hungary (in 1), Iceland (in 1), Indonesia (in 1), Italy (in 1), Kenya (in 1), Macedonia (in 1), Mauritius (in 1), Nigeria (in 1), Norway (in 1), Pakistan (in 1), Peru (in 1), Philippines (in 1), Poland (in 1), Russia (in 1), Slovenia (in 1), Somalia (in 1), South Korea (in 1), Switzerland (in 1), Turkey (in 1), Uruguay (in 1), Venezuela (in 1).

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TABLES

Table 1
Limitations to the use of the concept of voluntarism in CSR

<table>
<thead>
<tr>
<th>Summary of limitations</th>
<th>References</th>
</tr>
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<td>1. Distinct country approaches towards CSR lead to different interpretations of voluntarism.</td>
<td>(Matten &amp; Moon 2008) (Albareda et al. 2007)</td>
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<tr>
<td>2. Voluntarism in CSR disregards the ongoing diffusion of regulatory power to businesses and business-government collaborations.</td>
<td>(Conley &amp; Williams 2005) (Kopenjan &amp; Klijn 2004)</td>
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<tr>
<td>3. CSR hard to distinguish from basic regulatory compliance.</td>
<td>(Laufer 2003)</td>
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<td>4. Global CSR actions of multinationals range from basic compliance to voluntary depending on the country.</td>
<td>(Shamir 2004) (Windsor 2006)</td>
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<td>5. Voluntarism does not necessarily lead to value creation.</td>
<td>(Husted &amp; Allen 2009, 2007)</td>
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<td></td>
<td>(Porter &amp; Van der Linde 1995)</td>
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<td>(Heugens &amp; Dentchev 2007)</td>
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Table 2
Retrieved articles per keyword and journal

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*Frequencies of geographic orientation vs. level of government*

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2
### Table 4
Most frequent subjects, grouped per decade

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<td>Law &amp; ethics</td>
<td>4</td>
<td>Corporate governance</td>
</tr>
<tr>
<td>Corporation law</td>
<td>4</td>
<td>Government policy</td>
</tr>
</tbody>
</table>
### Table 5
**Subsample of 39 articles analysed in depth**

<table>
<thead>
<tr>
<th>Analyzed articles in alphabetic order</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Albareda et al., 2008;</td>
</tr>
<tr>
<td>2. Argandoña, 1999;</td>
</tr>
<tr>
<td>3. Campbell &amp; Minguez-Vera, 2008;</td>
</tr>
<tr>
<td>4. Cantó-Milà &amp; Lozano, 2009;</td>
</tr>
<tr>
<td>5. Criado-Jiménez et al., 2008;</td>
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<tr>
<td>6. De Clercq et al., 1996;</td>
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<tr>
<td>7. Dobers, 1997;</td>
</tr>
<tr>
<td>8. Dubbink &amp; Putten, 2008;</td>
</tr>
<tr>
<td>9. Eden, 1997;</td>
</tr>
<tr>
<td>10. Egels-Zandén &amp; Hyllman, 2006;</td>
</tr>
<tr>
<td>...</td>
</tr>
</tbody>
</table>
FIGURES

Figure 1

*Number of articles per journal and per year*
Nikolay A. Dentchev is Assistant Professor of Entrepreneurship and Corporate Social Responsibility at the Vrije Universiteit Brussel (VUB) and at KU Leuven, Belgium. Currently, his research interests are related to the role of governments in CSR, the implementation of CSR strategies, sustainable business models, sustainable innovations, and business growth. Nikolay is corresponding author for this paper, for contact e-mail nikolay.dentchev@vub.ac.be

Mitchell van Balen is researcher at the Vrije Universiteit Brussel (VUB). His research interests cover CSR integration strategies and socioeconomic impact analysis. He has been involved in several research projects on CSR strategies and is currently finishing his doctoral studies.

Elvira Haezendonck is Associate Professor at the Vrije Universiteit Brussel (VUB) and Visiting Professor at the University of Antwerp (UA), and at Erasmus University of Rotterdam (EUR). Her research covers various topics in the field of management, strategy and policy: complex project evaluation, (environmental) competitive strategy, and stakeholder management. Since 2010 she holds a 5-year Research Chair on Public-Private Partnerships at VUB sponsored by Deloitte, Laga and Grontmij. She teaches courses on Management, (Competitive) Strategy and Project Management, mostly on master level. She has published various articles, books and book chapters in these domains, and since 1998, she has been involved in over 30 national and EU research projects on for example long term strategy analyses and impact assessments.