

# **Influential Article Review - The Global Pyramid Model of CSR - What is the Best Way to Perform Corporate Social Responsibility**

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*This paper examines corporate social responsibility. We present insights from a highly influential paper. Here are the highlights from this paper: This paper reviews the definitions of Corporate Social Responsibility (CSR) as they have evolved over time. It traces the origins of the concept and creates a theoretical framework for international use, thus having the benefit of applicability in both developing as well as developed economies. The models of Carroll and Visser are integrated to produce The International Pyramid Model of CSR, which acknowledges the relative importance of economic, glocal, legal and ethical, and philanthropic aspects of the CSR concept. The primary innovation in the International Pyramid is the development of 'glocal' responsibilities, relating to the environment, socio-cultural matters, technology users, and political rights. Additionally, the International Pyramid condenses Carroll (Business Horizons 34(4):39–48, 1991) pyramid such that the separate legal and ethical responsibilities are merged into one 'legal and ethical' obligation. Furthermore, it offers flexibility by acknowledging that the various responsibilities it embodies can shift up or down the pyramid as priorities change, which is inevitable as businesses and economies differ cross-sectionally, and over time. For our overseas readers, we then present the insights from this paper in Spanish, French, Portuguese, and German.*

*Keywords: Corporate Social Responsibility, Carroll's Pyramid Model, Visser's Pyramid Model, International Pyramid Model*

## **SUMMARY**

- CSR principle 1: economic responsibilities. Economic responsibilities are the first and foremost concern of CSR since the company must receive income and make profit to survive. Without the power to make and maximise a profit, a business can hardly contribute in the area of social responsibility. For instance, many developing countries suffer from a shortage of foreign direct investment and short-term profitability that may affect their business within their target markets, their total sales, unemployment rates, and interest rates.
- CSR principle 2: glocal responsibilities. According to The Oxford Dictionary of New Words, the term 'glocal' and the process noun 'glocalisation' are «formed by telescoping global and local to make a blend». Also, according to the Dictionary that idea has been modelled on the Japanese dockakuka, which is derived from dochaku «living on one's own land», and which was adopted in

Japanese culture and business as a way of describing a global outlook adapted to local conditions during the 1980s. By the beginning of the 1990s, this had become one of the main marketing buzzwords in the West. Visser aptly discusses CSR in the global context when he elaborates on CSR in different regions of the world, stating that «CSR is the same the world over». Among the drivers of CSR, he suggests that socio-economic priorities, cultural tradition, political reform, governance gaps, and crisis response are among the most important .

- CSR principle 3: legal and ethical responsibilities. The International Pyramid model of CSR suggests a merger of the legal and ethical responsibilities, and that these are accorded the third priority. These responsibilities could, therefore, range from regulations relating to the environment, the employment of labour, the use of technology, to issues relating to countries which may not be considered suitable for trading with.
- CSR principle 4: philanthropic responsibilities. It can thus be seen that philanthropic responsibility is actually not an enforceable responsibility at all, but rather one that involves purely discretionary activities. The word ‘philanthropy’ comes from the Greek word *philanthropia* «*philia*, friendship or *phileo*, love + *anthropos*, human» and means benevolence, kind-heartedness, humane feeling, kindness, courtesy, or gods’ love for humans . When used in the context of corporate business, it refers to a company’s tradition of charitable behaviour, which embodies the idea of giving something back to society. This notion of giving back to society involves corporate business recognising its responsibilities towards employees, suppliers, clients, stockholders, and the general internal environment, and in supporting humanitarian action to achieve social aims through investment in the protection of the internal and external community. Such an outlook implies that companies voluntarily contribute to a better society and build trust with their communities to promote human welfare or goodwill.

## HIGHLY INFLUENTIAL ARTICLE

We used the following article as a basis of our evaluation:

Masoud, N. (2017). How to win the battle of ideas in corporate social responsibility: the International Pyramid Model of CSR. *International Journal of Corporate Social Responsibility*, 2(1), 1–22.

This is the link to the publisher’s website:

<https://jcsr.springeropen.com/articles/10.1186/s40991-017-0015-y>

## INTRODUCTION

The idea of corporate social responsibility (CSR) has become an important one over the last few decades, gradually evolving to reach today’s understanding. However, recent studies have suggested that this understanding of CSR and the way in which it is implemented differs across countries, and time, and that it is the various business communities that have determined the pace of evolution and development in this respect. In fact, CSR has been represented as an umbrella-term covering a diverse range of issues which have grown steadily in importance for business performance at a global level. Porter and Kramer (2006, p.78) argue that, under the scrutiny of government bodies, and activist shareholders, CSR is “an inescapable priority for business leaders in every country”. Hence, as noted by Maron (2006), CSR is applicable in global contexts and a practicality to be absorbed by all businesses within their available resources. Simultaneously, numerous researchers have noted the variation in usage of the associated concepts (Garriga and Mele 2004) as well as the identification of the concrete actions which should be considered (Dahlsrud, 2008).

In order to conduct this comprehensive definitional review, and make sense of the continual contributions to more recent conceptual analyses of CSR, it is necessary to begin with the early literature pertaining to CSR which has its roots in the 1950s and 1960s. From that point, the review proceeded through

the 1970s, when the topic became more widely discussed among academics, scholars and business community practitioners. In the 1980s, there were fewer new definitions, and companies began to accept that their business and social interests should be part and parcel of their overall operations; and were subsequently more responsive in this connection. By the 1990s, the idea of CSR had become almost universally accepted into alternative thematic frameworks. The 2000s saw CSR having achieved the status of an element of corporate strategy.

Dozens of definitions of CSR have arisen in recent years in attempts to articulate the key issues. Indeed, Dahlsrud (2008) provided an analysis of 37 different definitions of CSR, acknowledging that his study did not actually capture all those in existence. The widely-cited definitions, however, are those provided by Carroll (1979, 1991), Visser (2011), and the European Commission (2011). Carroll's four-part definition of CSR was originally stated as follows: "Corporate social responsibility encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organisations at a given point in time" (Carroll 1979, p.500). Visser (2011, p.1) states that CSR is "the way in which business consistently creates shared value in society through economic development, good governance, stakeholder responsiveness and environmental improvement"; and the European Commission (2011, p.2) defines CSR as "a concept whereby companies integrate social and environmental concerns in their business operations and in their interactions with their stakeholders on a voluntary basis", although it has also proposed a simple definition, that being "the responsibility of enterprises for their impacts on society".

The purpose of the concept of CSR, and hence the article is threefold, as follows: 1) to contribute to the existing major theoretical approaches in respect of CSR; 2) to build upon the two Pyramid CSR models developed by Carroll and Visser, for use in the US and in developing countries respectively; and 3) to present a new original model entitled the International Pyramid as the basis for practising CSR. In this article, we argue the usefulness of this new model - the International Pyramid Model of CSR – as being the fact that it is grounded in the foundations of institutional business responsibilities, that the majority of previous models of CSR lack to society. At this stage, it is important to mention that the International Pyramid model of CSR embodies a universal hierarchy applicable to all professions, and that consequently, it can be adapted to different social, cultural, and temporal contexts, and serve as heuristics that facilitate more managerial reflection and better decision-making. Depending upon the profession, and business aim, the responsibilities within the International Pyramid could be easily arranged to suit the needs of different countries worldwide, because regardless of the ranking, it is necessary to cover all levels of corporate responsibility in order to undertake business in a socially responsible way. In other words, to be socially responsible implies that companies should consider all their responsibilities, and allocate sufficient funds and other resources to enable increases in capital spending, create jobs, and make contributions to the local and wider community through various forms of engagement and education. The economic responsibilities are positioned in the first tier of the International Pyramid, the glocal responsibilities in the second, the legal and ethical responsibilities in the third, and the philanthropical responsibilities in the fourth. These are offered as a response to social goals and expectations, and are discharged via charity contributions addressing community and social concerns.

Writing a substantive history of CSR since the 1950s requires attention to wide-ranging social, political, and economic changes along multiple dimensions. It is not simply a story of corporate actions. In the following sections, the literature relating to CSR is reviewed, thereby presenting a full conceptual analysis, and a comprehensive picture of how this is practised. This allows for the development of the new CSR framework (the International Pyramid), which is presented after the review to tell the full story, and thereafter follows a conclusion.

## **CONCLUSION**

Our goal was not to write the extensive history of the concept which could be obtained from other sources but to sketch what elements might be included if it were written, and to identify at least some of the interesting/useful factors that might contribute to such an undertaking. Specifically, we focus on the theoretical framework underpinning CSR. CSR has been robust over the past 50 years or so, and has

continued to expand in support, adaptation and applications by businesses and academics who have also shown increased interest in the topic. In addressing contributions to the CSR debate, four major comments can be made about the different models constructed to date, listed as follows: (1) most models show a concern for the philanthropic aspects of CSR. They accept the notion that economic considerations do as a matter of fact preside over the environment and that opportunities must be pursued to prevent pollution (Hendry and Vasilind, 2005), thereby implying that social responsibility will be embraced if the idea of going green has economic value (Aras and Crowther, 2009; Kanji and Chopra 2010; Visser, 2010); (2) most models focus on the economic motive as the primary priority of a business (Hendry and Vasilind, 2005); (3) most of the study findings are based on survey data gained from the managers or owners of businesses to identify the factors that should be included in any CSR model adopted (Elkington, 1999; Kanji and Chopra 2010) without considering how CSR activities can be integrated as part of a green process; (4) most models are founded on the fundamentals of social ethics, profit motive, governance, cultural freedom, safety and health, accountability, transparency, and competitiveness which are proposed to have overlapping functions (Friedman, 1970; Marsden and Andriof, 1998; Elkington, 1999; Kennedy, 2001; Meehan et al., 2006; Ketola, 2008; Aras and Crowther, 2009; Kanji and Chopra 2010; Kanji and Chopra, 2010; Visser, 2010), without focusing exclusively on specific elements such as environmental protection.

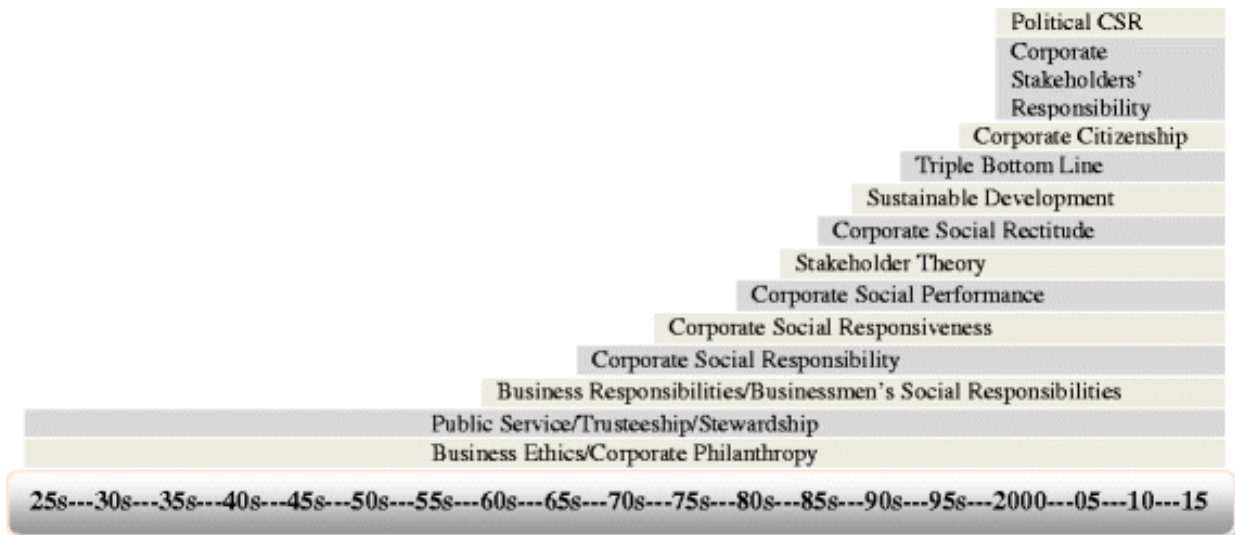
Given that the development of Carrolls' Pyramid Model of CSR occurred in the West, it has not been effective as an analytical tool for the developing world. However, Visser's attempt to remedy this has also been ineffective in providing a comprehensive description of CSR responsibilities. Hence, after reviewing these major contributions, together with several minor ones introduced to try to remedy the deficiencies identified in the two models mentioned, the author has produced the International Pyramid Model of CSR, which is seen to bring the following benefits:

- The model is devised after revisiting both Carroll's and Visser's models which are well-known and understood, and therefore, the concepts involved in it are well articulated, and it is easy for its audience to understand.
- The model is flexible in respect of the tiers and scope of CSR responsibility, and therefore, can provide solutions for a range of different circumstances, both national and commercial.
- The model acknowledges a transition in focus from the early concept of CSR which focused on economic responsibilities to one that acknowledges glocal, legal and ethical, and philanthropic responsibilities, and thus allows a holistic approach to social responsibility practices in different countries.
- The model acknowledges the important role of economic responsibility, suggesting that good management should enable greater economic prosperity to be able to generate an increase in capital spending, create jobs, contribute towards education, support the development of human resources, and generally invest more in society in general.
- The inclusion of glocal responsibilities in the second row of the International Pyramid emphasises the link between the global and the glocal, and encourages CSR activities to look beyond the immediate population to the wider population of the country concerned, and even beyond that to the global community as a means of identifying worthwhile social goals and remedying social concerns.
- The visual depiction of legal and ethical responsibilities shows them as being inter-related, as ethical issues are often a driving force behind the creation of laws and regulations.

This model, is expected to bring sophisticated analysis techniques that facilitate solutions to societal problems in many different nations. It is recommended that this all-encompassing model of CSR be tested in a number of diverse settings to establish how effective it can be in practice, and hence to verify its usefulness. Theoretically, it can be seen to address the criticisms made of earlier models and can, therefore, be expected to meet with success in the practical situation, wherever, and whatever that might be. We encourage further research and application of the ideas in different societies whether in developed or less developed societies, in market economies, or in any other societal orders.

## **APPENDIX**

**FIGURE 1**  
**THE ESCALATION OF CSR CONCEPTS**



Source: Adapted from Mohan (2003, p.75), and Gond and Moon (2011, p.11)

**FIGURE 2**  
**CARROLL'S THREE-DIMENSIONAL CONCEPTUAL MODEL OF CORPORATE PERFORMANCE**



Source: Carroll (1979)

**FIGURE 3**

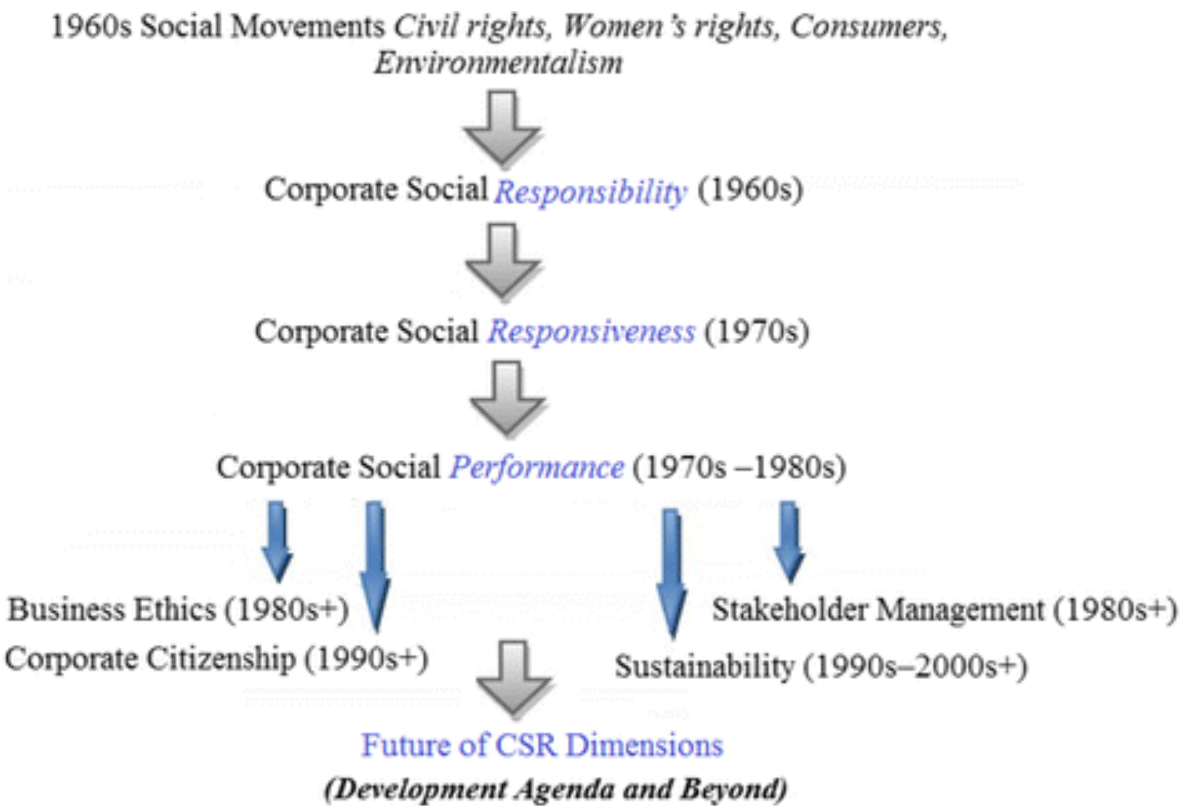
**PYRAMID MODEL OF CSR**



Source: Carroll (1991, p.42)

**FIGURE 4**

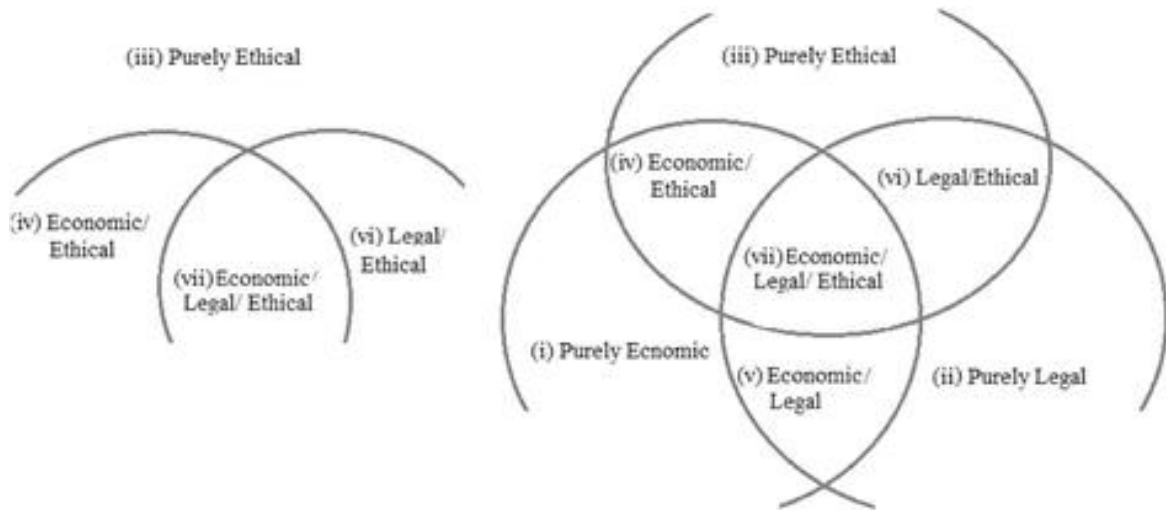
**50-YEAR TRAJECTORY OF CORPORATE SOCIAL RESPONSIBILITY (CSR)**



Source: Carroll (2015, p. 91)

**FIGURE 5**

## THE THREE-DOMAIN MODEL OF CSR



Source: Schwartz and Carroll (2003, p. 509)

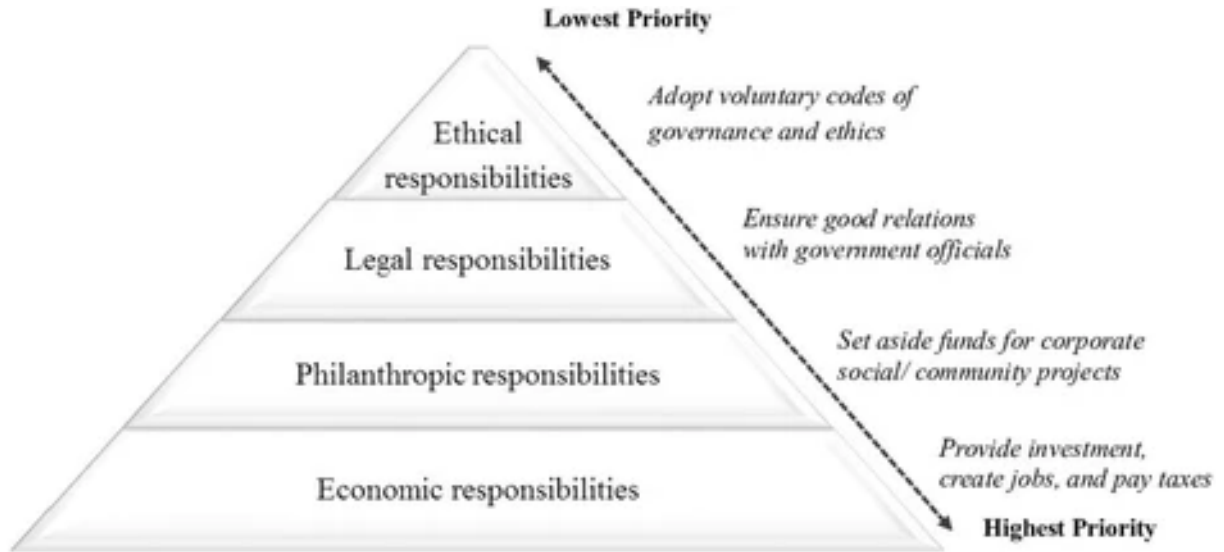
**FIGURE 6**  
**CARROLL'S MODIFIED CLASSIC PYRAMID MODEL OF CSR**



Source: Carroll (2016, p.8)

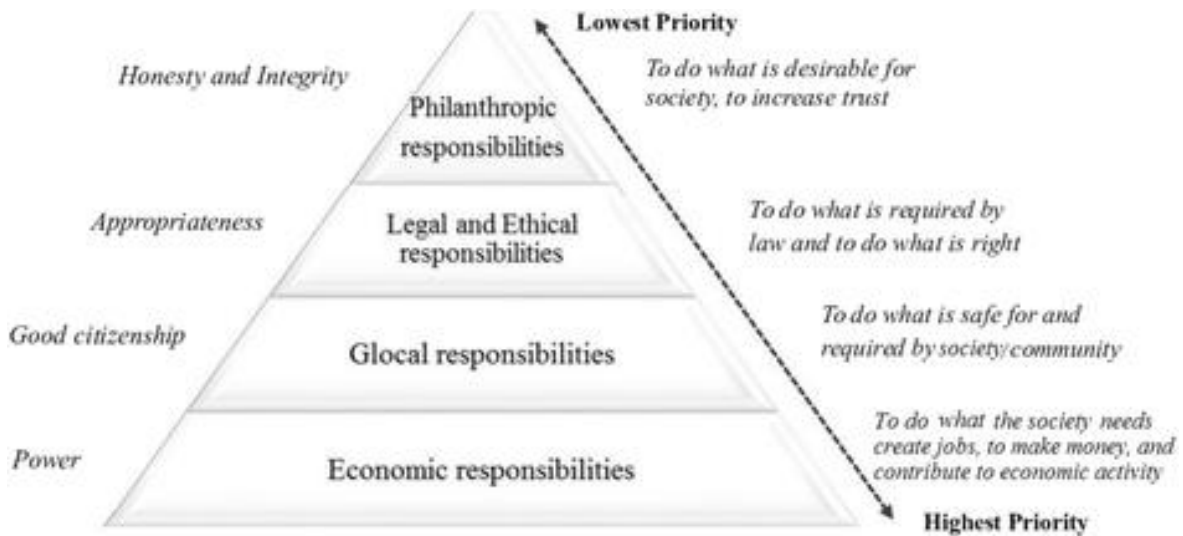
**FIGURE 7**

## DRIVERS OF THE CSR PYRAMID MODEL FOR DEVELOPING COUNTRIES



Source: Visser (2006, p.489)

**FIGURE 8  
INTERNATIONAL PYRAMID MODEL OF CSR**



Source: Developed by the author, 2016

**TABLE 1  
THE CORPORATE SOCIAL PERFORMANCE MODEL**

Principles of CSR
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Institutional principle: legitimacy
Organizational principle: public responsibility
Individual principle: managerial discretion
Processes of CSR responsiveness
Environmental assessment
Stakeholder management
Issues management
Outcomes of corporate behavior
Social impacts
Social programs
Social policies

Source: Wood (1991, p. 694)

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**TRANSLATED VERSION: SPANISH**

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

## **VERSION TRADUCIDA: ESPAÑOL**

A continuación se muestra una traducción aproximada de las ideas presentadas anteriormente. Esto se hizo para dar una comprensión general de las ideas presentadas en el documento. Por favor, disculpe cualquier error gramatical y no responsabilite a los autores originales de estos errores.

## **INTRODUCCIÓN**

La idea de responsabilidad social corporativa (RSC) se ha convertido en una importante en las últimas décadas, evolucionando gradualmente para llegar al entendimiento actual. Sin embargo, estudios recientes han sugerido que esta comprensión de la RSE y la forma en que se implementa difiere entre los países, y el tiempo, y que son las diversas comunidades empresariales las que han determinado el ritmo de evolución y desarrollo a este respecto. De hecho, la RSE ha sido representada como un término paraguas que abarca una amplia gama de cuestiones que han crecido constantemente en importancia para el desempeño empresarial a nivel mundial. Porter y Kramer (2006, p.78) sostienen que, bajo el escrutinio de los órganos gubernamentales y los accionistas activistas, la RSE es "una prioridad ineludible para los líderes empresariales en todos los países". Por lo tanto, como señaló Maron (2006), la RSC es aplicable en contextos globales y una practicidad para ser absorbida por todas las empresas dentro de sus recursos disponibles. Simultáneamente, numerosos investigadores han observado la variación en el uso de los conceptos asociados (Garriga y Mele 2004) así como la identificación de las acciones concretas que deben ser consideradas (Dahlsrud, 2008).

Para llevar a cabo esta revisión de definición exhaustiva y dar sentido a las contribuciones continuas a los análisis conceptuales más recientes de la RSE, es necesario comenzar con la literatura temprana relativa a la RSC que tiene sus raíces en los años 50 y 60. A partir de ese momento, la revisión se llevó a cabo a través de la década de 1970, cuando el tema se hizo más ampliamente discutido entre académicos, académicos y profesionales de la comunidad empresarial. En la década de 1980, había menos definiciones nuevas, y las empresas comenzaron a aceptar que sus intereses comerciales y sociales debían ser parte integral de sus operaciones generales; y posteriormente fueron más receptivos en este sentido. En la década de 1990, la idea de la RSE se había aceptado casi universalmente en marcos temáticos alternativos. En la década de 2000, la RSE había alcanzado el estatus de elemento de estrategia corporativa.

En los últimos años han surgido decenas de definiciones de RSE en los intentos de articular las cuestiones clave. De hecho, Dahlsrud (2008) proporcionó un análisis de 37 definiciones diferentes de RSC, reconociendo que su estudio no captó realmente todas las existentes. Sin embargo, las definiciones ampliamente citadas son las proporcionadas por Carroll (1979, 1991), Visser (2011) y la Comisión Europea (2011). La definición de RSE en cuatro partes de Carroll se declaró originalmente de la siguiente manera: "La responsabilidad social corporativa abarca las expectativas económicas, legales, éticas y discrecionales (filantrópicas) que la sociedad tiene de organizaciones en un momento dado en el tiempo" (Carroll 1979, p.500). Visser (2011, p.1) afirma que la RSE es "la forma en que las empresas crean consistentemente valor compartido en la sociedad a través del desarrollo económico, la buena gobernanza, la capacidad de respuesta de las partes interesadas y la mejora del medio ambiente"; y la Comisión Europea (2011, p.2) define la RSE como "un concepto por el que las empresas integran las preocupaciones sociales y medioambientales en sus operaciones comerciales y en sus interacciones con sus partes interesadas de forma voluntaria", aunque también ha propuesto una definición simple, que es "responsabilidad de las empresas por sus impactos en la sociedad".

El propósito del concepto de RSE, y por lo tanto el artículo es triple, como sigue: 1) contribuir a los enfoques teóricos principales existentes con respecto a la RSE; 2) aprovechar los dos modelos de RSE de pirámide desarrollados por Carroll y Visser, para su uso en los Estados Unidos y en los países en desarrollo,



respectivamente; y 3) presentar un nuevo modelo original titulado la Pirámide Internacional como base para la práctica de la RSE. En este artículo, argumentamos la utilidad de este nuevo modelo -el Modelo Pirámide Internacional de RSE- como el hecho de que se basa en los fundamentos de las responsabilidades empresariales institucionales, que la mayoría de los modelos anteriores de RSC carecen de la sociedad. En esta etapa, es importante mencionar que el modelo pirámide internacional de RSC encarna una jerarquía universal aplicable a todas las profesiones, y que en consecuencia, puede adaptarse a diferentes contextos sociales, culturales y temporales, y servir como heurística que facilite una reflexión más gerencial y una mejor toma de decisiones. Dependiendo de la profesión, y el objetivo empresarial, las responsabilidades dentro de la Pirámide Internacional podrían organizarse fácilmente para adaptarse a las necesidades de los diferentes países de todo el mundo, ya que independientemente de la clasificación, es necesario cubrir todos los niveles de responsabilidad corporativa con el fin de emprender negocios de una manera socialmente responsable. En otras palabras, ser socialmente responsable implica que las empresas deben considerar todas sus responsabilidades, y asignar fondos y otros recursos suficientes para permitir aumentos en el gasto de capital, crear empleos y hacer contribuciones a la comunidad local y en general a través de diversas formas de participación y educación. Las responsabilidades económicas se posicionan en el primer nivel de la Pirámide Internacional, las responsabilidades globales en el segundo, las responsabilidades legales y éticas en el tercero, y las responsabilidades filantrópicas en el cuarto. Estos se ofrecen como respuesta a las metas y expectativas sociales, y se descargan a través de contribuciones de caridad que abordan las preocupaciones comunitarias y sociales.

Escribir una historia sustantiva de RSC desde la década de 1950 requiere atención a los cambios sociales, políticos y económicos de amplio alcance a lo largo de múltiples dimensiones. No es simplemente una historia de acciones corporativas. En las secciones siguientes, se revisa la literatura relacionada con la RSE, presentando así un análisis conceptual completo y una visión completa de cómo se practica esto. Esto permite el desarrollo del nuevo marco de RSC (la Pirámide Internacional), que se presenta después de la revisión para contar la historia completa, y a partir de entonces sigue una conclusión.

## CONCLUSIÓN

Nuestro objetivo no era escribir la extensa historia del concepto que podría obtenerse de otras fuentes, sino esbozar qué elementos podrían incluirse si se escribiera, e identificar al menos algunos de los factores interesantes/útiles que podrían contribuir a tal empresa. Específicamente, nos centramos en el marco teórico que sustenta la RSE. La RSE ha sido robusta en los últimos 50 años y ha seguido expandiéndose en apoyo, adaptación y aplicaciones por parte de empresas y académicos que también han mostrado un mayor interés en el tema. Al abordar las contribuciones al debate sobre la RSE, se pueden hacer cuatro comentarios importantes sobre los diferentes modelos construidos hasta la fecha, enumerados de la siguiente manera: 1) la mayoría de los modelos muestran una preocupación por los aspectos filantrópicos de la RSE. Aceptan la idea de que las consideraciones económicas presiden de hecho el medio ambiente y que se deben buscar oportunidades para prevenir la contaminación (Hendry y Vasilind, 2005), lo que implica que la responsabilidad social se aceptará si la idea de ir verde tiene valor económico (Aras y Crowther, 2009; Kanji y Chopra 2010; Visser, 2010); 2) la mayoría de los modelos se centran en el motivo económico como prioridad principal de una empresa (Hendry y Vasilind, 2005); 3) la mayoría de los resultados del estudio se basan en los datos de encuestas obtenidos por los gerentes o propietarios de empresas para identificar los factores que deben incluirse en cualquier modelo de RSC adoptado (Elkington, 1999; Kanji y Chopra 2010) sin considerar cómo las actividades de RSC pueden integrarse como parte de un proceso verde; 4) la mayoría de los modelos se basan en los fundamentos de la ética social, el motivo de los beneficios, la gobernanza, la libertad cultural, la seguridad y la salud, la rendición de cuentas, la transparencia y la competitividad que se propone que tienen funciones superpuestas (Friedman, 1970; Marsden y Andriof, 1998; Elkington, 1999; Kennedy, 2001; Meehan et al., 2006; Ketola, 2008; Aras y Crowther, 2009; Kanji y Chopra 2010; Kanji y Chopra, 2010; Visser, 2010), sin centrarse exclusivamente en elementos específicos como la protección del medio ambiente.

Dado que el desarrollo del modelo piramidal de RSE de Carrolls se produjo en Occidente, no ha sido eficaz como herramienta analítica para el mundo en desarrollo. Sin embargo, el intento de Visser de remediar esto también ha sido ineficaz a la vez que proporciona una descripción completa de las responsabilidades de RSC. Por lo tanto, después de revisar estas importantes contribuciones, junto con varias pequeñas introducidas para tratar de remediar las deficiencias identificadas en los dos modelos mencionados, el autor ha producido el Modelo Pirámide Internacional de RSC, que se considera que trae los siguientes beneficios:

- El modelo se concibe después de revisar los modelos de Carroll y Visser que son bien conocidos y entendidos, y por lo tanto, los conceptos involucrados en él están bien articulados, y es fácil de entender para su audiencia.
- El modelo es flexible con respecto a los niveles y el alcance de la responsabilidad de RSC y, por lo tanto, puede proporcionar soluciones para una serie de circunstancias diferentes, tanto nacionales como comerciales.
- El modelo reconoce una transición en el enfoque del concepto temprano de RSE que se centró en las responsabilidades económicas a una que reconoce las responsabilidades globales, legales y éticas y filantrópicas, y por lo tanto permite un enfoque holístico de las prácticas de responsabilidad social en diferentes países.
- El modelo reconoce el importante papel de la responsabilidad económica, sugiriendo que una buena gestión debe permitir una mayor prosperidad económica para poder generar un aumento del gasto de capital, crear empleos, contribuir a la educación, apoyar el desarrollo de los recursos humanos y, en general, invertir más en la sociedad en general.
- La inclusión de responsabilidades globales en la segunda fila de la Pirámide Internacional hace hincapié en el vínculo entre lo global y lo local, y alienta a las actividades de RSC a mirar más allá de la población inmediata a la población más amplia del país en cuestión, e incluso más allá de eso a la comunidad mundial como un medio para identificar objetivos sociales que valen la pena y remediar las preocupaciones sociales.
- La representación visual de las responsabilidades legales y éticas los muestra como interrelacionados, ya que las cuestiones éticas son a menudo una fuerza impulsora detrás de la creación de leyes y reglamentos.

Se espera que este modelo traiga técnicas de análisis sofisticadas que faciliten soluciones a los problemas sociales en muchas naciones diferentes. Se recomienda que este modelo integral de RSC se pruebe en una serie de configuraciones diversas para establecer la eficacia que puede ser en la práctica y, por lo tanto, para verificar su utilidad. Teóricamente, se puede ver que aborda las críticas hechas de modelos anteriores y, por lo tanto, se puede esperar que se encuentre con éxito en la situación práctica, donde sea, y lo que sea que pueda ser. Alentamos a seguir investigando y aplicando las ideas en diferentes sociedades, ya sea en sociedades desarrolladas o menos desarrolladas, en economías de mercado o en cualquier otro orden social.

## **TRANSLATED VERSION: FRENCH**

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

## **VERSION TRADUITE: FRANÇAIS**

Voici une traduction approximative des idées présentées ci-dessus. Cela a été fait pour donner une compréhension générale des idées présentées dans le document. Veuillez excuser toutes les erreurs grammaticales et ne pas tenir les auteurs originaux responsables de ces erreurs.

## **INTRODUCTION**

L'idée de responsabilité sociale des entreprises (RSE) est devenue importante au cours des dernières décennies, évoluant progressivement pour atteindre la compréhension d'aujourd'hui. Toutefois, des études récentes ont suggéré que cette compréhension de la RSE et de la façon dont elle est mise en œuvre diffère d'un pays à l'autre, et d'un temps à l'autre, et que ce sont les diverses communautés d'affaires qui ont déterminé le rythme de l'évolution et du développement à cet égard. En fait, la RSE a été représentée comme un terme-cadre couvrant un large éventail de questions qui ont pris de l'importance constante pour la performance des entreprises à l'échelle mondiale. Porter et Kramer (2006, p.78) soutiennent que, sous l'œil des organismes gouvernementaux et des actionnaires activistes, la RSE est « une priorité incontournable pour les chefs d'entreprise de tous les pays ». Par conséquent, comme l'a souligné Maron (2006), la RSE est applicable dans des contextes mondiaux et un caractère pratique à absorber par toutes les entreprises dans le cadre de leurs ressources disponibles. Simultanément, de nombreux chercheurs ont noté la variation de l'utilisation des concepts associés (Garriga et Mele, 2004) ainsi que l'identification des actions concrètes qui devraient être envisagées (Dahlsrud, 2008).

Afin d'effectuer cet examen de définition complet et de donner un sens aux contributions continues aux analyses conceptuelles plus récentes de la RSE, il est nécessaire de commencer par la première documentation relative à la RSE qui a ses racines dans les années 1950 et 1960. À partir de ce moment, l'examen s'est poursuivi jusqu'aux années 1970, lorsque le sujet a été plus largement discuté parmi les universitaires, les universitaires et les praticiens des milieux d'affaires. Dans les années 1980, il y avait moins de nouvelles définitions, et les entreprises ont commencé à accepter que leurs intérêts commerciaux et sociaux fassent partie intégrante de leurs activités globales; et ont par la suite été plus réactifs à cet égard. Dans les années 1990, l'idée de RSE était devenue presque universellement acceptée dans des cadres thématiques alternatifs. Dans les années 2000, la RSE a atteint le statut d'élément de stratégie d'entreprise.

Des dizaines de définitions de la RSE ont été formulées au cours des dernières années dans le cas de tentatives d'articuler les questions clés. En effet, Dahlsrud (2008) a fourni une analyse de 37 définitions différentes de la RSE, reconnaissant que son étude ne comprenait pas réellement tous ceux qui existaient. Les définitions largement citées sont toutefois celles fournies par Carroll (1979, 1991), Visser (2011) et la Commission européenne (2011). La définition en quatre parties de la RSE de Carroll était initialement énoncée comme suit : « La responsabilité sociale des entreprises englobe les attentes économiques, juridiques, éthiques et discrétionnaires (philanthropiques) que la société a des organisations à un moment donné » (Carroll, 1979, p.500). Visser (2011, p.1) affirme que la RSE est « la façon dont les entreprises créent constamment une valeur partagée dans la société par le développement économique, la bonne gouvernance, la réactivité des parties prenantes et l'amélioration de l'environnement » ; et la Commission européenne (2011, p.2) définit la RSE comme « n concept par lequel les entreprises intègrent les préoccupations sociales et environnementales dans leurs activités commerciales et dans leurs interactions avec leurs parties prenantes sur une base volontaire », bien qu'elle ait également proposé une définition simple, qui est « a responsabilité des entreprises pour leurs impacts sur la société ».

L'objet de la notion de RSE, et donc l'article est triple, comme suit: 1) contribuer aux approches théoriques majeures existantes en matière de RSE; 2) s'appuyer sur les deux modèles pyramidal RSE développés par Carroll et Visser, pour une utilisation respectivement aux États-Unis et dans les pays en développement; et 3) de présenter un nouveau modèle original intitulé pyramide internationale comme base pour la pratique de la RSE. Dans cet article, nous soutenons l'utilité de ce nouveau modèle - le modèle pyramidal international de la RSE - comme étant le fait qu'il est fondé sur les fondements des responsabilités commerciales institutionnelles, que la majorité des modèles précédents de RSE manquent à la société. À ce stade, il est important de mentionner que le modèle pyramide internationale de la RSE incarne une hiérarchie universelle applicable à toutes les professions, et que, par conséquent, il peut être adapté à différents contextes sociaux, culturels et temporels, et servir d'heuristique qui facilite une réflexion plus managériale et une meilleure prise de décision. Selon la profession et l'objectif commercial, les responsabilités au sein de la Pyramide Internationale pourraient être facilement organisées pour répondre aux besoins des différents pays du monde entier, car quel que soit le classement, il est nécessaire de couvrir tous les niveaux de responsabilité de l'entreprise afin d'entreprendre des affaires d'une manière socialement

responsable. En d'autres termes, être socialement responsable implique que les entreprises tiennent compte de toutes leurs responsabilités et allouer des fonds suffisants et d'autres ressources pour permettre une augmentation des dépenses en capital, créer des emplois et apporter des contributions à la communauté locale et plus large par le biais de diverses formes d'engagement et d'éducation. Les responsabilités économiques sont placées dans le premier niveau de la Pyramide Internationale, les responsabilités glocal dans le second, les responsabilités juridiques et éthiques dans le troisième, et les responsabilités philanthropiques dans le quatrième. Ceux-ci sont offerts en réponse aux objectifs et aux attentes sociaux, et sont déchargés par des contributions de charité répondant aux préoccupations communautaires et sociales.

La rédaction d'une histoire de fond de la RSE depuis les années 1950 exige une attention particulière à de vastes changements sociaux, politiques et économiques sur de multiples dimensions. Il ne s'agit pas simplement d'une histoire d'actions d'entreprise. Dans les sections suivantes, la documentation relative à la RSE est passée en revue, présentant ainsi une analyse conceptuelle complète et une image complète de la façon dont elle est pratiquée. Cela permet l'élaboration du nouveau cadre RSE (la Pyramide internationale), qui est présenté après l'examen pour raconter toute l'histoire, et suit par la suite une conclusion.

## CONCLUSION

Notre objectif n'était pas d'écrire l'histoire approfondie du concept qui pourrait être obtenue à partir d'autres sources, mais de dessiner quels éléments pourraient être inclus s'il était écrit, et d'identifier au moins certains des facteurs intéressants ou utiles qui pourraient contribuer à une telle entreprise. Plus précisément, nous nous concentrons sur le cadre théorique qui sous-tend la RSE. La RSE a été robuste au cours des 50 dernières années et a continué de croître en matière de soutien, d'adaptation et de demandes d'entreprises et d'universitaires qui ont également manifesté un intérêt accru pour le sujet. En ce qui concerne les contributions au débat sur la RSE, quatre commentaires majeurs peuvent être formulés au sujet des différents modèles construits à ce jour, énumérés comme suit : (1) la plupart des modèles montrent une préoccupation pour les aspects philanthropiques de la RSE. Ils acceptent l'idée que les considérations économiques dominent en fait l'environnement et qu'il faut saisir les possibilités de prévenir la pollution (Hendry et Vasilind, 2005), ce qui implique que la responsabilité sociale sera adoptée si l'idée de passer au vert a une valeur économique (Aras et Crowther, 2009; Kanji et Chopra 2010; Visser, 2010); (2) la plupart des modèles se concentrent sur le motif économique comme priorité première d'une entreprise (Hendry et Vasilind, 2005); (3) la plupart des résultats de l'étude sont fondés sur les données tirées par les gestionnaires ou les propriétaires d'entreprises afin d'identifier les facteurs qui devraient être inclus dans tout modèle de RSE adopté (Elkington, 1999; Kanji et Chopra 2010) sans réfléchir à la façon dont les activités de RSE peuvent être intégrées dans le cadre d'un processus vert; (4) la plupart des modèles sont fondés sur les fondements de l'éthique sociale, du profit, de la gouvernance, de la liberté culturelle, de la sécurité et de la santé, de la responsabilité, de la transparence et de la compétitivité qui sont proposés pour avoir des fonctions qui se chevauchent (Friedman, 1970; Marsden et Andriof, 1998; Elkington, 1999; Kennedy, 2001; Meehan et coll., 2006; Ketola, 2008; Aras et Crowther, 2009; Kanji et Chopra 2010; Kanji et Chopra, 2010; Visser, 2010), sans se concentrer exclusivement sur des éléments spécifiques tels que la protection de l'environnement.

Étant donné que le développement du modèle pyramidal de RSE de Carrolls s'est produit en Occident, il n'a pas été efficace en tant qu'outil d'analyse pour les pays en développement. Toutefois, la tentative de Visser d'y remédier a également été inefficace pour fournir une description complète des responsabilités en matière de RSE. Ainsi, après avoir examiné ces contributions majeures, ainsi que plusieurs contributions mineures introduites pour tenter de remédier aux lacunes identifiées dans les deux modèles mentionnés, l'auteur a produit le modèle pyramidal international de la RSE, qui est considéré comme apporte les avantages suivants:

- Le modèle est conçu après avoir revisité les modèles de Carroll et de Visser qui sont bien connus et compris, et donc, les concepts impliqués dans celui-ci sont bien articulés, et il est facile pour son public de comprendre.
- Le modèle est souple en ce qui concerne les niveaux et la portée de la responsabilité en matière de RSE et, par conséquent, peut fournir des solutions à une série de circonstances différentes, tant nationales que commerciales.
- Le modèle reconnaît une transition vers l'accent du concept précoce de RSE qui se concentrait sur les responsabilités économiques à un concept qui reconnaît les responsabilités globales, juridiques et éthiques et philanthropiques, et permet ainsi une approche holistique des pratiques de responsabilité sociale dans différents pays.
- Le modèle reconnaît le rôle important de la responsabilité économique, suggérant qu'une bonne gestion devrait permettre à une plus grande prospérité économique de générer une augmentation des dépenses en capital, de créer des emplois, de contribuer à l'éducation, de soutenir le développement des ressources humaines et, en général, d'investir davantage dans la société en général.
- L'inclusion de responsabilités globales dans la deuxième rangée de la pyramide internationale met l'accent sur le lien entre le global et le glocal, et encourage les activités de RSE à regarder au-delà de la population immédiate à la population plus large du pays concerné, et même au-delà de cela à la communauté mondiale comme un moyen d'identifier les objectifs sociaux valables et de remédier aux préoccupations sociales.
- La représentation visuelle des responsabilités juridiques et éthiques les montre comme étant interdépendantes, car les questions éthiques sont souvent un moteur de la création de lois et de règlements.

Ce modèle devrait apporter des techniques d'analyse sophistiquées qui facilitent les solutions aux problèmes sociétaux dans de nombreux pays différents. Il est recommandé que ce modèle global de RSE soit testé dans un certain nombre de contextes divers afin d'établir son efficacité dans la pratique et, par conséquent, de vérifier son utilité. Théoriquement, on peut voir qu'il répond aux critiques formulées à l'égard des modèles antérieurs et, par conséquent, on peut s'attendre à ce qu'il rencontre avec succès la situation pratique, où que ce soit et quoi que ce soit. Nous encourageons la recherche et l'application des idées dans différentes sociétés, que ce soit dans les sociétés développées ou moins développées, dans les économies de marché ou dans tout autre ordre sociétal.

## **TRANSLATED VERSION: GERMAN**

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

## **ÜBERSETZTE VERSION: DEUTSCH**

Hier ist eine ungefähre Übersetzung der oben vorgestellten Ideen. Dies wurde getan, um ein allgemeines Verständnis der in dem Dokument vorgestellten Ideen zu vermitteln. Bitte entschuldigen Sie alle grammatikalischen Fehler und machen Sie die ursprünglichen Autoren nicht für diese Fehler verantwortlich.

## **EINLEITUNG**

Die Idee der sozialen Verantwortung von Unternehmen (Corporate Social Responsibility, CSR) hat sich in den letzten Jahrzehnten zu einer wichtigen Idee entwickelt, die sich allmählich weiterentwickelt hat, um das heutige Verständnis zu erreichen. Jüngste Studien haben jedoch gezeigt, dass dieses Verständnis von CSR und der Art und Weise, wie es umgesetzt wird, von Land zu Land und zu Zeit unterschiedlich ist

und dass es die verschiedenen Geschäftsgemeinschaften sind, die das Tempo der Entwicklung und Entwicklung in dieser Hinsicht bestimmt haben. In der Tat ist CSR als Oberbegriff für eine Vielzahl von Themen vertreten, die für die Geschäftsentwicklung auf globaler Ebene stetig an Bedeutung gewonnen haben. Porter und Kramer (2006, S.78) argumentieren, dass CSR unter der Kontrolle von Regierungsstellen und aktivistischen Aktionären "eine unausweichliche Priorität für Unternehmensführer in jedem Land" sei. Daher ist CSR, wie von Maron (2006) festgestellt wurde, in globalen Kontexten anwendbar und praktisch, um von allen Unternehmen innerhalb ihrer verfügbaren Ressourcen absorbiert zu werden. Gleichzeitig haben zahlreiche Forscher die unterschiedliche Nutzung der zugehörigen Konzepte (Garriga und Mele 2004) sowie die Identifizierung der konkreten Maßnahmen, die in Betracht gezogen werden sollten, festgestellt (Dahlsrud, 2008).

Um diese umfassende Definitionsüberprüfung durchzuführen und die kontinuierlichen Beiträge zu neueren konzeptionellen Analysen von CSR sinnvoll zu machen, ist es notwendig, mit der frühen Literatur über CSR zu beginnen, die ihre Wurzeln in den 1950er und 1960er Jahren hat. Von diesem Zeitpunkt an ging die Überprüfung durch die 1970er Jahre, als das Thema unter Akademikern, Wissenschaftlern und Wirtschaftspraktikern immer mehr diskutiert wurde. In den 80er Jahren gab es weniger neue Definitionen, und die Unternehmen begannen zu akzeptieren, dass ihre geschäftlichen und sozialen Interessen ein fester Bestandteil ihrer Gesamttätigkeit sein sollten; und waren in der Folge reaktionsschneller in diesem Zusammenhang. In den 1990er Jahren hatte sich die Idee der CSR fast überall in alternative thematische Rahmenbedingungen durchgesetzt. In den 2000er Jahren wurde CSR zum Status eines Elements der Unternehmensstrategie.

Dutzende von Definitionen von CSR sind in den letzten Jahren in versuchen, die Schlüsselfragen zu artikulieren. Tatsächlich lieferte Dahlsrud (2008) eine Analyse von 37 verschiedenen Definitionen von CSR und räumte ein, dass seine Studie nicht alle existierenden erfasst habe. Die häufig zitierten Definitionen sind jedoch die von Carroll (1979, 1991), Visser (2011) und der Europäischen Kommission (2011). Carrolls vierteilige Definition von CSR wurde ursprünglich wie folgt erklärt: "Die soziale Verantwortung der Unternehmen umfasst die wirtschaftlichen, rechtlichen, ethischen und diskretionären (philanthropischen) Erwartungen, die die Gesellschaft an Organisationen zu einem bestimmten Zeitpunkt hat" (Carroll 1979, S.500). Visser (2011, S.1) stellt fest, dass CSR "die Art und Weise ist, in der Unternehmen durch wirtschaftliche Entwicklung, verantwortungsvolle Staatsführung, Reaktionsfähigkeit der Interessenträger und Umweltverbesserung konsequent einen gemeinsamen Wert in der Gesellschaft schaffen"; und die Europäische Kommission (2011, S.2) definiert CSR als "ein Konzept, bei dem Unternehmen soziale und ökologische Belange in ihre Geschäftstätigkeit und in ihre Interaktionen mit ihren Stakeholdern auf freiwilliger Basis integrieren", obwohl sie auch eine einfache Definition vorgeschlagen hat, die "die Verantwortung der Unternehmen für ihre Auswirkungen auf die Gesellschaft" ist.

Der Zweck des Konzepts der CSR und damit des Artikels ist wie folgt: 1) zu den bestehenden großen theoretischen Ansätzen in Bezug auf CSR beizutragen; 2) auf den beiden Pyramid CSR-Modellen aufzubauen, die von Carroll und Visser entwickelt wurden und in den USA bzw. in Entwicklungsländern verwendet werden können; und 3) ein neues Originalmodell mit dem Titel "Internationale Pyramide" als Grundlage für die Ausübung von CSR zu präsentieren. In diesem Artikel argumentieren wir die Nützlichkeit dieses neuen Modells - des Internationalen Pyramidenmodells von CSR - als die Tatsache, dass es auf den Grundlagen institutioneller Geschäftsverantwortung beruht, dass die Mehrheit der früheren Modelle der CSR der Gesellschaft fehlt. In diesem Stadium ist es wichtig zu erwähnen, dass das Internationale Pyramidenmodell der CSR eine universelle Hierarchie verkörpert, die für alle Berufe gilt, und dass es folglich an verschiedene soziale, kulturelle und zeitliche Kontexte angepasst werden kann und als Heuristik dient, die mehr Managementreflexion und bessere Entscheidungsfindung ermöglicht. Je nach Beruf und Geschäftsziel könnten die Verantwortlichkeiten innerhalb der Internationalen Pyramide leicht an die Bedürfnisse verschiedener Länder weltweit angepasst werden, da es unabhängig vom Ranking notwendig ist, alle Ebenen der unternehmerischen Verantwortung abzudecken, um sozial verantwortlich zu arbeiten. Mit anderen Worten, sozial verantwortlich zu sein bedeutet, dass Unternehmen alle ihre Verantwortung berücksichtigen und ausreichende Mittel und andere Ressourcen bereitstellen sollten, um eine Erhöhung der Investitionsausgaben zu ermöglichen, Arbeitsplätze zu schaffen und durch verschiedene

Formen des Engagements und der Bildung Beiträge für die lokale und breitere Gemeinschaft zu leisten. Die wirtschaftlichen Verantwortlichkeiten sind in der ersten Ebene der Internationalen Pyramide positioniert, die globalen Verantwortlichkeiten in der zweiten, die rechtlichen und ethischen Verantwortlichkeiten in der dritten und die philanthropischen Verantwortlichkeiten in der vierten. Diese werden als Antwort auf soziale Ziele und Erwartungen angeboten und durch Wohltätigkeitsbeiträge zur Berücksichtigung gemeinschaftlicher und sozialer Anliegen entlastet.

Eine wesentliche Geschichte der CSR seit den 1950er Jahren zu schreiben, erfordert die Aufmerksamkeit für weitreichende soziale, politische und wirtschaftliche Veränderungen entlang mehrerer Dimensionen. Es ist nicht nur eine Geschichte von Unternehmensaktionen. In den folgenden Abschnitten wird die Literatur zum Thema CSR überprüft, die eine vollständige konzeptionelle Analyse und ein umfassendes Bild davon vermittelt, wie dies praktiziert wird. Dies ermöglicht die Entwicklung des neuen CSR-Rahmens (internationale Pyramide), der nach der Überprüfung vorgestellt wird, um die ganze Geschichte zu erzählen, und danach einer Schlussfolgerung folgt.

## **SCHLUSSFOLGERUNG**

Unser Ziel war es nicht, die umfangreiche Geschichte des Konzepts zu schreiben, die aus anderen Quellen gewonnen werden könnte, sondern zu skizzieren, welche Elemente aufgenommen werden könnten, wenn es geschrieben würde, und zumindest einige der interessanten/nützlichen Faktoren zu identifizieren, die zu einem solchen Unterfangen beitragen könnten. Insbesondere konzentrieren wir uns auf den theoretischen Rahmen, der CSR zugrunde liegt. CSR war in den letzten 50 Jahren robust und hat die Unterstützung, Anpassung und Anwendungen von Unternehmen und Wissenschaftlern, die ebenfalls ein erhöhtes Interesse an dem Thema gezeigt haben, weiter ausgebaut. Bei der Behandlung der Beiträge zur CSR-Debatte können vier wichtige Bemerkungen zu den verschiedenen bisher konstruierten Modellen gemacht werden, die wie folgt aufgeführt sind: (1) Die meisten Modelle zeigen ein Interesse an den philanthropischen Aspekten von CSR. Sie akzeptieren die Vorstellung, dass wirtschaftliche Erwägungen tatsächlich den Vorsitz über die Umwelt haben und dass Möglichkeiten zur Vermeidung von Umweltverschmutzung verfolgt werden müssen (Hendry und Vasilind, 2005), was impliziert, dass soziale Verantwortung angenommen wird, wenn die Idee, grün zu werden, wirtschaftlichen Wert hat (Aras und Crowther, 2009; Kanji und Chopra 2010; Visser, 2010); (2) Die meisten Modelle konzentrieren sich auf das wirtschaftliche Motiv als vorrangige Priorität eines Unternehmens (Hendry und Vasilind, 2005); (3) Die meisten Studienergebnisse basieren auf Erhebungsdaten, die von den Managern oder Eigentümern von Unternehmen gewonnen wurden, um die Faktoren zu ermitteln, die in jedes angenommene CSR-Modell aufgenommen werden sollten (Elkington, 1999; Kanji und Chopra 2010) ohne zu berücksichtigen, wie CSR-Aktivitäten als Teil eines grünen Prozesses integriert werden können; (4) Die meisten Modelle basieren auf den Grundlagen der Sozialethik, des Profitstrebens, der Regierungsführung, der kulturellen Freiheit, der Sicherheit und des Gesundheitss, der Rechenschaftspflicht, der Transparenz und der Wettbewerbsfähigkeit, die sich überschneidende Funktionen haben sollen (Friedman, 1970; Marsden und Andriof, 1998; Elkington, 1999; Kennedy, 2001; Meehan et al., 2006; Ketola, 2008; Aras und Crowther, 2009; Kanji und Chopra 2010; Kanji und Chopra, 2010; Visser, 2010), ohne sich ausschließlich auf bestimmte Elemente wie Umweltschutz zu konzentrieren.

Angesichts der Tatsache, dass die Entwicklung von Carrolls Pyramidenmodell von CSR im Westen stattfand, war es nicht als analytisches Werkzeug für die Entwicklungsländer wirksam. Vissers Versuch, hier Abhilfe zu schaffen, war jedoch auch unwirksam, um eine umfassende Beschreibung der CSR-Verantwortlichkeiten zu liefern. Nach der Überprüfung dieser wichtigen Beiträge, zusammen mit mehreren kleineren, die eingeführt wurden, um die in den beiden genannten Modellen festgestellten Mängel zu beheben, hat der Autor das Internationale Pyramidenmodell von CSR erstellt, das die folgenden Vorteile bringt:

- Das Modell wird entwickelt, nachdem sowohl Carrolls als auch Vissers Modelle, die bekannt und verstanden sind, überarbeitet wurden, und daher sind die damit verbundenen Konzepte gut artikuliert, und es ist für das Publikum leicht zu verstehen.

- Das Modell ist flexibel in Bezug auf die Ebenen und den Umfang der CSR-Verantwortung und kann daher Lösungen für eine Reihe unterschiedlicher Umstände bieten, sowohl auf nationaler als auch auf kommerzieller Ebene.
- Das Modell erkennt einen Übergang im Fokus vom frühen Konzept der CSR an, das sich auf wirtschaftliche Verantwortlichkeiten konzentrierte, zu einem, das globale, rechtliche und ethische und philanthropische Verantwortlichkeiten anerkennt und somit einen ganzheitlichen Ansatz für Praktiken der sozialen Verantwortung in verschiedenen Ländern ermöglicht.
- Das Modell erkennt die wichtige Rolle der wirtschaftlichen Verantwortung an und schlägt vor, dass ein gutes Management einen größeren wirtschaftlichen Wohlstand ermöglichen sollte, um eine Erhöhung der Investitionsausgaben zu generieren, Arbeitsplätze zu schaffen, zur Bildung beizutragen, die Entwicklung der Humanressourcen zu unterstützen und generell mehr in die Gesellschaft im Allgemeinen zu investieren.
- Die Einbeziehung der globalen Verantwortlichkeiten in die zweite Reihe der Internationalen Pyramide unterstreicht die Verbindung zwischen dem globalen und dem globalen und ermutigt CSR-Aktivitäten, über die unmittelbare Bevölkerung hinaus auf die breitere Bevölkerung des betreffenden Landes und sogar darüber hinaus auf die Weltgemeinschaft zu schauen, um lohnende soziale Ziele zu identifizieren und soziale Bedenken zu beseitigen.
- Die visuelle Darstellung rechtlicher und ethischer Verantwortlichkeiten zeigt, dass sie miteinander verbunden sind, da ethische Fragen oft eine treibende Kraft hinter der Schaffung von Gesetzen und Vorschriften sind.

Von diesem Modell wird erwartet, dass es ausgeklügelte Analysetechniken mit bringt, die Lösungen für gesellschaftliche Probleme in vielen verschiedenen Nationen ermöglichen. Es wird empfohlen, dieses umfassende CSR-Modell in einer Reihe von verschiedenen Einstellungen zu testen, um festzustellen, wie effektiv es in der Praxis sein kann, und damit seine Nützlichkeit zu überprüfen. Theoretisch kann man sich mit der Kritik früherer Modelle auseinandersetzen und kann daher in der praktischen Situation, wo und was auch immer das sein mag, mit Erfolg rechnen. Wir fördern die weitere Erforschung und Anwendung der Ideen in verschiedenen Gesellschaften, sei es in entwickelten oder weniger entwickelten Gesellschaften, in Marktwirtschaften oder in anderen gesellschaftlichen Ordnungen.

## **TRANSLATED VERSION: PORTUGUESE**

Below is a rough translation of the insights presented above. This was done to give a general understanding of the ideas presented in the paper. Please excuse any grammatical mistakes and do not hold the original authors responsible for these mistakes.

## **VERSÃO TRADUZIDA: PORTUGUÊS**

Aqui está uma tradução aproximada das ideias acima apresentadas. Isto foi feito para dar uma compreensão geral das ideias apresentadas no documento. Por favor, desculpe todos os erros gramaticais e não responsabilize os autores originais responsáveis por estes erros.

## **INTRODUÇÃO**

A ideia de responsabilidade social corporativa (RSE) tornou-se importante nas últimas décadas, evoluindo gradualmente para chegar ao entendimento atual. No entanto, estudos recentes sugerem que essa compreensão da RSE e a forma como ela é implementada difere entre os países, e o tempo, e que são as várias comunidades empresariais que determinaram o ritmo da evolução e do desenvolvimento a esse respeito. De fato, a RSE tem sido representada como um termo guarda-chuva que abrange uma gama diversificada de questões que têm crescido constantemente em importância para o desempenho dos



negócios em nível global. Porter e Kramer (2006, p.78) argumentam que, sob o escrutínio de órgãos governamentais e acionistas ativistas, a RSE é "uma prioridade inevitável para os líderes empresariais em todos os países". Assim, como observado por Maron (2006), a RSE é aplicável em contextos globais e uma praticidade a ser absorvida por todas as empresas dentro de seus recursos disponíveis. Simultaneamente, inúmeros pesquisadores têm notado a variação no uso dos conceitos associados (Garriga e Mele 2004) bem como a identificação das ações concretas que devem ser consideradas (Dahlsrud, 2008).

Para realizar essa revisão definição abrangente, e dar sentido às contribuições contínuas às análises conceituais mais recentes da RSE, é necessário começar com a literatura primitiva relativa à RSE, que tem suas raízes nas décadas de 1950 e 1960. A partir daí, a revisão prosseguiu até a década de 1970, quando o tema se tornou mais amplamente discutido entre acadêmicos, acadêmicos e profissionais da comunidade empresarial. Na década de 1980, houve menos novas definições, e as empresas começaram a aceitar que seus negócios e interesses sociais deveriam fazer parte de suas operações globais; e foram posteriormente mais responsivos nessa conexão. Na década de 1990, a ideia de RSE tornou-se quase universalmente aceita em estruturas temáticas alternativas. Os anos 2000 viram a RSE ter alcançado o status de elemento de estratégia corporativa.

Dezenas de definições de RSE surgiram nos últimos anos em tentativas de articular as questões-chave. De fato, Dahlsrud (2008) forneceu uma análise de 37 definições diferentes de RSE, reconhecendo que seu estudo realmente não capturou todos os que existiam. As definições amplamente citadas, no entanto, são as fornecidas por Carroll (1979, 1991), Visser (2011) e pela Comissão Europeia (2011). A definição em quatro partes da RSE de Carroll foi originalmente declarada da seguinte forma: "A responsabilidade social corporativa abrange as expectativas econômicas, legais, éticas e discricionárias (filantrópicas) que a sociedade tem de organizações em um determinado momento" (Carroll 1979, p.500). Visser (2011, p.1) afirma que a RSE é "a forma pela qual os negócios criam consistentemente valor compartilhado na sociedade por meio do desenvolvimento econômico, boa governança, responsividade dos stakeholders e melhoria ambiental"; e a Comissão Europeia (2011, p.2) define a RSE como "um conceito pelo qual as empresas integram preocupações sociais e ambientais em suas operações comerciais e em suas interações com seus stakeholders de forma voluntária", embora também tenha proposto uma definição simples, que é "responsabilidade das empresas por seus impactos na sociedade".

O propósito do conceito de RSE e, portanto, o artigo é tríplice, da seguinte forma: 1) contribuir para as principais abordagens teóricas existentes em relação à RSE; 2) construir sobre os dois modelos de RSE da Pirâmide desenvolvidos por Carroll e Visser, para uso nos EUA e em países em desenvolvimento, respectivamente; e 3) apresentar um novo modelo original intitulado Pirâmide Internacional como base para a prática da RSE. Neste artigo, argumentamos a utilidade desse novo modelo – o Modelo De Pirâmide Internacional da RSE – como sendo o fato de estar fundamentado nos fundamentos das responsabilidades empresariais institucionais, que a maioria dos modelos anteriores de RSE carece para a sociedade. Nesta fase, é importante mencionar que o modelo pirâmide internacional da RSE incorpora uma hierarquia universal aplicável a todas as profissões e que, conseqüentemente, pode ser adaptada a diferentes contextos sociais, culturais e temporais, e servir como heurística que facilite uma reflexão mais gerencial e melhor tomada de decisão. Dependendo da profissão e do objetivo empresarial, as responsabilidades dentro da Pirâmide Internacional poderiam ser facilmente organizadas para atender às necessidades de diferentes países em todo o mundo, pois independentemente do ranking, é necessário cobrir todos os níveis de responsabilidade corporativa para empreender negócios de forma socialmente responsável. Em outras palavras, ser socialmente responsável implica que as empresas devem considerar todas as suas responsabilidades, e alocar fundos e outros recursos suficientes para permitir o aumento dos gastos de capital, criar empregos e fazer contribuições para a comunidade local e geral através de várias formas de engajamento e educação. As responsabilidades econômicas estão posicionadas no primeiro escalão da Pirâmide Internacional, as responsabilidades glocal no segundo, as responsabilidades legais e éticas no terceiro e as responsabilidades filantrópicas no quarto. Estes são oferecidos como resposta às metas e expectativas sociais, e são dispensados por meio de contribuições de caridade que abordam preocupações comunitárias e sociais.

Escrever uma história substantiva da RSE desde a década de 1950 requer atenção a mudanças sociais, políticas e econômicas abrangentes ao longo de múltiplas dimensões. Não é simplesmente uma história de ações corporativas. Nas seções a seguir, a literatura relativa à RSE é revisada, apresentando assim uma análise conceitual completa, e um panorama abrangente de como isso é praticado. Isso permite o desenvolvimento do novo quadro da RSE (pirâmide internacional), que é apresentado após a revisão para contar a história completa, e depois segue uma conclusão.

## CONCLUSÃO

Nosso objetivo não era escrever a extensa história do conceito que poderia ser obtido de outras fontes, mas esboçar quais elementos poderiam ser incluídos se fossem escritos, e identificar pelo menos alguns dos fatores interessantes/úteis que poderiam contribuir para tal empreendimento. Especificamente, focamos no quadro teórico que sustenta a RSE. A RSE tem sido robusta nos últimos 50 anos e continuou a expandir-se em apoio, adaptação e aplicações por empresas e acadêmicos que também demonstraram maior interesse pelo tema. Ao abordar as contribuições para o debate da RSE, quatro grandes comentários podem ser feitos sobre os diferentes modelos construídos até o momento, listados da seguinte forma: (1) a maioria dos modelos demonstra preocupação com os aspectos filantrópicos da RSE. Aceitam a noção de que as considerações econômicas, como uma questão de fato, presidem o meio ambiente e que as oportunidades devem ser buscadas para prevenir a poluição (Hendry e Vasilind, 2005), implicando assim que a responsabilidade social será abraçada se a ideia de ficar verde tiver valor econômico (Aras e Crowther, 2009; Kanji e Chopra 2010; Visser, 2010); (2) a maioria dos modelos se concentra no motivo econômico como prioridade primária de um negócio (Hendry e Vasilind, 2005); (3) a maioria dos achados do estudo baseia-se nos dados da pesquisa obtidos pelos gestores ou proprietários de empresas para identificar os fatores que devem ser incluídos em qualquer modelo de RSE adotado (Elkington, 1999; Kanji e Chopra 2010) sem considerar como as atividades da RSE podem ser integradas como parte de um processo verde; (4) a maioria dos modelos baseia-se nos fundamentos da ética social, motivo do lucro, governança, liberdade cultural, segurança e saúde, prestação de contas, transparência e competitividade que se propõem a ter funções sobrepostas (Friedman, 1970; Marsden e Andriof, 1998; Elkington, 1999; Kennedy, 2001; Meehan et al., 2006; Ketola, 2008; Aras e Crowther, 2009; Kanji e Chopra 2010; Kanji e Chopra, 2010; Visser, 2010), sem focar exclusivamente em elementos específicos, como a proteção ambiental.

Dado que o desenvolvimento do Modelo pirâmide de Carrolls de RSE ocorreu no Ocidente, não tem sido eficaz como uma ferramenta analítica para o mundo em desenvolvimento. No entanto, a tentativa de Visser de remediar isso também tem sido ineficaz em fornecer uma descrição abrangente das responsabilidades da RSE. Assim, após rever essas grandes contribuições, juntamente com várias pequenas introduzidas para tentar sanar as deficiências identificadas nos dois modelos mencionados, o autor produziu o Modelo Internacional de Pirâmide da RSE, que é visto trazendo os seguintes benefícios:

- O modelo é concebido após visitar tanto os modelos de Carroll quanto do Visser que são bem conhecidos e compreendidos, e, portanto, os conceitos envolvidos nele são bem articulados, e é fácil para o seu público entender.
- O modelo é flexível em relação aos níveis e escopo da responsabilidade da RSE e, portanto, pode fornecer soluções para uma gama de circunstâncias diferentes, tanto nacionais quanto comerciais.
- O modelo reconhece uma transição em foco a partir do conceito inicial de RSE que se concentrou em responsabilidades econômicas para aquele que reconhece responsabilidades global, legal e ética e filantrópica, e, portanto, permite uma abordagem holística das práticas de responsabilidade social em diferentes países.
- O modelo reconhece o importante papel da responsabilidade econômica, sugerindo que uma boa gestão deve permitir maior prosperidade econômica para poder gerar um aumento nos gastos de capital, criar empregos, contribuir para a educação, apoiar o desenvolvimento dos recursos humanos e, geralmente, investir mais na sociedade em geral.

- A inclusão de responsabilidades glocal na segunda linha da Pirâmide Internacional enfatiza a ligação entre o global e o glocal, e incentiva as atividades da RSE a olhar além da população imediata para a população mais ampla do país em causa, e até mesmo além disso para a comunidade global como forma de identificar objetivos sociais dignos e sanar preocupações sociais.
- A representação visual das responsabilidades legais e éticas mostra-as como sendo inter-relacionadas, pois as questões éticas são muitas vezes uma força motriz por trás da criação de leis e regulamentos.

Espera-se que esse modelo traga técnicas de análise sofisticadas que facilitem soluções para problemas sociais em muitas nações diferentes. Recomenda-se que este modelo abrangente de RSE seja testado em uma série de configurações diversas para estabelecer o quão eficaz ele pode ser na prática e, portanto, verificar sua utilidade. Teoricamente, pode-se ver para abordar as críticas feitas de modelos anteriores e pode, portanto, ser esperado para encontrar-se com sucesso na situação prática, onde, e o que quer que seja. Incentivamos mais pesquisas e aplicação das ideias em diferentes sociedades, seja em sociedades desenvolvidas ou menos desenvolvidas, em economias de mercado ou em qualquer outra ordem social.