Corporate Social Responsibility in Developing Countries as an Emerging Field of Study

Dima Jamali and Charlotte Karam
American University of Beirut, Olayan School of Business, Bliss Street, PO Box 11-0236, Beirut, Lebanon
Corresponding author email: dj00@aub.edu.lb

Given the rising interest in corporate social responsibility (CSR) globally, its local expressions are as varied as they are increasingly visible in both developed and developing countries. This paper presents a multilevel review of the literature on CSR in developing countries and highlights the key differentiators and nuanced CSR-related considerations that qualify it as a distinctive field of study. This review entails a content analysis of 452 articles spanning two-and-a-half decades (1990–2015). Based on this comprehensive review, the authors identify the key differentiating attributes of the literature on CSR in developing countries in relation to depictions of how CSR is conceived or ‘CSR Thinking’ and depictions of how CSR is practiced and implemented or ‘CSR Doing’. The authors synthesize from there five key themes that capture the main aspects of variation in this literature, namely: (1) complex institutional antecedents within the national business system (NBS); (2) complex macro-level antecedents outside the NBS; (3) the salience of multiple actors involved in formal and informal governance; (4) hybridized and other nuanced forms of CSR expressions; and (5) varied scope of developmental and detrimental CSR consequences. The paper concludes by accentuating how the nuanced forms of CSR in the developing world are invariably contextualized and locally shaped by multi-level factors and actors embedded within wider formal and informal governance systems.

Introduction

The literature on corporate social responsibility (CSR) is growing and becoming more complex and multifaceted. Various reviews of CSR scholarship have been published over the last decade, including general reviews (e.g. Aguinis and Glavas 2012) and narrower reviews of specialist areas such as those published in this journal (e.g. Secchi (2007) on theories of CSR; Carroll and Shabana (2010) on the business case for CSR; Frynas and Stephens (2015) on political CSR). The insights and conclusions drawn from these articles have gone a long way in terms of mapping ‘what we know and don’t know about CSR’ (Aguinis and Glavas 2012, p. 932), but have fallen short in terms of a more nuanced analysis of how CSR manifests itself in markets outside the developed core (Egri and Ralston 2008; Kolk and Lenfant 2010; Kolk and Van Tulder 2010).

The importance of exploring the context-dependence of CSR has been accentuated in recent years with calls for closer attention to the peculiar institutional constellations, or national business system configurations of developing countries, which may ultimately lead to different expressions of CSR (Jamali and Neville 2011; Okoye 2012a). Distinctive elements of CSR in developing countries have been referred to in the literature, with CSR commonly characterized as less formalized, more sunken and more philanthropic in nature (Jamali and Neville 2011; Visser 2008). Further augmenting the need to explore CSR in developing countries are the various arguments against the transferability of frameworks and conclusions drawn in developed countries to those that are
developing (Blowfield and Frynas 2005; Idemudia 2011; Luetkenhorst 2004; Moon and Shen 2010). Gugler and Shi (2009) note that the north–south divide in CSR practice is evident, accentuating the need to understand the content, objectives and targets of CSR in context and to tailor one’s theorizing accordingly (Okoye 2012a; Prieto-Carrón et al. 2006).

Despite this burgeoning interest in CSR in developing countries, there is no systematic review of this literature to date. Our aim in the current paper is to document how this literature compares with and contributes to the broader literature on CSR. Our focus is on two important research questions, namely: (1) how CSR in developing countries is commonly understood; and (2) in what ways is CSR expressed and implemented in practice in developing countries. In other words, our review of this literature seeks to determine what has been found to be distinctive about CSR in developing countries as a domain of study.

Our paper makes three important contributions. First, we develop a comprehensive and interdisciplinary review of the specific body of literature on CSR in developing countries, and situate our analysis within the broader CSR and management literature. Second, based on this review, we identify key themes and insights from the past two decades and the differentiating attributes of this body of scholarship as a distinctive field within the CSR and management literature. Third, in the final section, we consolidate the main distinctive themes, identify lingering gaps, and provide relevant guidance for future research.

We begin with a brief review of key comparative CSR frameworks and argue that many of these summative efforts have focused on CSR in developed countries, with applicability to developing contexts still underexplored. While recognizing that there is likely substantial variation across developing country landscapes, we argue that there are also important commonalities that have not been explored to permit a much needed synthesis and consolidation. Following this, we describe the scope and method of the review, detail the main findings and results, and then end by synthesizing the main themes of variation and providing directions for future research.

**Comparative CSR literature**

A number of powerful comparative CSR frameworks have been advanced in recent years, highlighting the importance of context in shaping CSR expressions. These frameworks have drawn primarily on Institutional Theory and Whitley’s National Business Systems (NBS) approach (Whitley 1992, 1999). Institutional theory has been instrumental in grounding analyses of CSR in wider systems of governance involving the market, the state and historically grown socio-political institutions (Brammer et al. 2012). Similarly, the NBS approach has aptly directed attention to a more thorough analysis of the relationship between firms and institutions where the system itself serves as a unit of analysis (Tempel and Walgenbach 2003), and the configuration of its components is seen to be part of its competitive advantage (Porter 1990), or analyzed with a view to improving its competitiveness. Broadly, a National Business System (NBS) is conceptualized as comprising distinct institutional features and configurations that are correlated with national economic performance (Whitley 1999), including type and functioning of the financial and control systems, the role of the state, the level and type of skill development, and trust and authority relationships (Whitley 1999).

While noting the significant advances in the comparative CSR literature framed within institutional considerations of NBSs, we are also careful to acknowledge the limitations that may be tied to the direct adoption of such frameworks to examine CSR in developing economies. We begin by noting that there are frameworks that centralize an Anglo-American perspective, such as the Matten and Moon (2008) framework, which makes a distinction between explicit CSR in economies such as the USA and more implicit forms of CSR encountered across Europe. These distinct forms of CSR are linked to the NBS of each context. They argue that US-style CSR is characterized by less regulation and more incentive for voluntary social roles for business firms, whereas pertinent social obligations are seen in Europe as the purview of government. Hence, while explicit CSR encompasses the collection of formalized approaches, processes and frameworks of the CSR industry that have largely emanated from an Anglo-American context (e.g. stakeholder engagement, CSR reporting and the plethora of standards and guidelines for CSR, e.g. UNGC), implicit CSR includes perceived mandatory and/or taken for granted social obligations resulting in requirements for corporations to address relevant issues in their particular environments, often stemming from cultural norms about citizenship or stewardship, which may be salient in developing countries (Matten and Moon 2008). We also note that, while both the US and Europe share in common the predominance of market-based forms of organization supported through strong regulatory oversight and
enforcement of contractual rights, the contextual institutional arrangements of developing countries may be in flux and less easily delineated, hence affecting economic coordination and implicit and explicit CSR expressions in complex and iterative ways.

A second framework also more applicable to more clearly demarcated varieties of capitalist formations comes through the work of Kang and Moon (2012). Comparing corporate governance arrangements in three different capitalist contexts, these authors find that CSR is more competitive and instrumental in the liberal market economies (e.g. US, UK), given national systems of governance emphasizing shareholder value creation. In the coordinated market economies (e.g. Germany, Japan), CSR tends to be more cohesive, given the national system of governance focusing on broader stakeholder value creation and prevalent solidarity-building collaborative efforts between workers, unions and shareholders. In state-led market economies (e.g. France, South Korea), CSR tends to be more developmental, given the national governance system oriented towards public value creation through the strong influence of the state. Here again, the discussion directs attention to how CSR is grounded in largely coherent systems of governance, but the framework leads to more questions than answers in relation to systems that are less coherent or that have had a history of dysfunctional markets, contracted governments and weakened labor institutions, as is typically characteristic of developing countries.

Indeed, although NBSs have been used as a broad comparative framework, scholars focused on the developing world have argued the need for alternative NBS classifications that capture wider intra-system complexities (Nölke and Vliegenthart 2009; Witt and Redding 2013; Wood and Fynnas 2006). Wood and Fynnas (2006), for example, propose a new form or what they term the ‘Segmented Business System’ that is more representative of NBSs in East Africa. They conclude that this is a specific and novel category of institutional configuration that does not necessarily improve national economic performance through better patterns of economic organization, but works to generate ‘revenue for specific actors and maintaining the existing power relations’ (Wood and Fynnas 2006, p. 242). These authors thus not only identify a different NBS configuration, but also highlight an important deviation from the foundational assumptions of NBS, where the focus shifts away from improved national efficiencies of intra-system coordination or calibration to focus on serving a small, likely elite group of power-holders within the nation. Their contribution brings forward the possibility of varied and mixed forms of NBS that do not necessarily mirror the models anchored within an Anglo-American frame of reference (see also Hall and Soskice 2001), and that do not implicitly assume intra-system calibration towards business centric efficiencies (Howell 2003; Kang 2006).

Hence, while acknowledging the impressive advances in the comparative CSR literature grounded in the logics of NBS, we have also come to question whether centralizing these logics that are focused on hierarchy–market relations or explicitly tied to coherent institutions is suited for developing countries. Keeping these potential variations in mind, our interest in this paper is to trace better the antecedents and consequences of CSR, and ensuing nuances pertaining to CSR thinking and CSR doing, given the peculiar institutional constellations characteristic of developing countries.

**Scope and method of the review**

We modeled the scope and structure of this review on other key review papers (e.g. Aguinis and Glavas 2012; Laplume et al. 2008; Nicholls-Nixon et al. 2011) by focusing on CSR at the institutional, organizational or individual level. We next further delineate the scope by defining specifically what we mean by ‘developing nations’. Indeed, we use Nielsen’s (2011) Trichotomous Development Taxonomy weighted by population and focus on Middle Development and Lower Development categories as an inclusion threshold. This taxonomy, is data-driven, relative and based on the widely used standards of the United Nations Development Programme, World Bank and International Monetary Fund (see Nielsen 2011). Based on this taxonomy, our review includes 101 developing countries spanning Asia and the Pacific, Europe, Africa, Latin America and the Caribbean (Appendix S1).

Next, specific articles to include in the review were compiled using two-steps. The first step focused on 20 high-impact journals that served as the basis of the Aguinis and Glavas (2012) review (Appendix S2). Limiting our review to articles published between 1990 and 2015, but excluding book chapters and book reviews, we used the terms: ‘Corporate Social Responsibility’, ‘Corporate Responsibility’, ‘Corporate Citizenship’ or ‘Sustainability and Developing Country(ies)’, ‘Developing Nation(s)’, ‘Developing World’, ‘Emerging Market(s)’, ‘Emerging Economy...
(ies)’ or ‘Developing Economy(ies)’. This search yielded a total of 190 articles, with the majority appearing in the *Journal of Business Ethics* (156 out of 190), which seems to have led the way in nurturing scholarship about CSR in developing countries.

Using the same keywords and expanding our search beyond just high-impact journals, we added three general databases, namely, Academic Search Complete, Business Source Complete and PsycINFO (i.e. EBSCOhost, ProQuest, PsycINFO, Wiley, SAGE, Elsevier and Emerald) to our second step. This final search used ‘CSR and developing countries and/or developing nations and/or third world’ as additional keywords focusing on full text availability and journal articles written in English. Using the same inclusion/exclusion criteria, we also looked specifically within two niche journals that publish articles pertaining to CSR, including *Third World Quarterly* and *World Development*.

Together, our efforts yielded 452 articles appearing in both impact-factor and non-impact-factor journals (see Appendix S3 for a full listing). As shown in Table 1, only four of our total pool of articles (1%) appeared between 1990 and 1994, while 26 articles (6%) appeared between 1995 and 2004. An important surge of articles published on CSR in developing countries occurred between 2005 and 2009, with 40% of the articles captured in our review appearing during this period, while 53% of the articles were published between 2010 and 2015. This suggests a healthy maturation in scholarship on CSR in developing countries, and that the field is continuing to advance at an exponential speed.

When we examined the articles in terms of levels of analysis, 51% focused on the organizational level, 13% on the institutional level, and 9% on the individual level, with the remaining 27% addressing two or more levels of analysis. Our search also suggests a greater tendency for empirical research, with 70% being based on data analyses (i.e. qualitative: 37%; quantitative: 29%; and mixed method: 4%); while only 28% consisted of conceptual research. The remaining 2% of articles consisted of review articles. Overall, while not exhaustive, we believe that our review provides a comprehensive mapping of this literature.

**Analytical review**

We focus on the predictors and consequences of CSR at each of the three levels of analysis, and less on the mediators and moderators of these relationships. While studying mediators and moderators is certainly worthwhile, our review indicates that these are still nascent in this literature; we thus channeled our efforts as a first step to unpack the specific antecedents and consequences of CSR in these contexts. Antecedents refer to factors that shape or predict the type or scope of CSR actions and policies, while consequences refer to outcomes, results or impacts of CSR actions and policies.

**Institutional level of analysis**

At the institutional level, we focus on identifying macro-level forces existing in the external environment of the firm, both internal and external to the NBS. The literature explores macro-level, national and/or supranational antecedents, the most prominent of which fall into one of five categories: geopolitical landscape of the past and present; political system and governance; financial system, economics and business operations; cultural system, societal values and customs; and local ecosystems. In relation to CSR consequences, impacts are seen to be manifested at the level of the nation and in terms of encouraging or impeding environmental, social, economic and human development, and affecting national governance dynamics, which we characterize as ‘the positive developmental impact of CSR’ or, conversely, ‘the detrimental developmental impact of CSR’ (see Table 2).

**Institutional-level antecedents of CSR.** The first category of antecedents relates to the geopolitical landscape of the nation, with geopolitics referring to the effects of geography on international politics and relations. This category reflects researchers’ tendency to write about CSR antecedents not as neutral or disembodied factors, but rather as situated within complex geographical and political spaces. For example, Amaeshi et al. (2006), focusing on the geopolitical past, describe the emergence of today’s Nigerian CSR practices within the context of British colonial imperialism. They detail the end of the slave trade as ushering in the first generation of Nigerian firms, with a turn towards philanthropy, aimed at addressing the resultant socio-economic challenges. Examples representing the geopolitical present include: the role of international and national civil society organizations (Newell 2005; Robertson 2009) and the influence of international standards such as Sullivan Principles and Global Compact in various national contexts (Blasco and Zolner 2010; Knudsen 2013).

Other antecedents prominent in discussions of the institutional level focused on political system and
Table 1. Summary of literature search results on CSR in developing countries per publication year and level of analysis

<table>
<thead>
<tr>
<th>Years and level of analysis</th>
<th>Empirical n (%)</th>
<th>Total n (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Qualitative</td>
<td>Quantitative</td>
</tr>
<tr>
<td><strong>Publication years</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1990–1994</td>
<td>1</td>
<td>–</td>
</tr>
<tr>
<td>1995–1999</td>
<td>–</td>
<td>4</td>
</tr>
<tr>
<td>2000–2004</td>
<td>8</td>
<td>47</td>
</tr>
<tr>
<td>2005–2009</td>
<td>73</td>
<td>81</td>
</tr>
<tr>
<td>2010–2014/15</td>
<td>86</td>
<td>81</td>
</tr>
<tr>
<td>Total</td>
<td>168 (37%)</td>
<td>132 (29%)</td>
</tr>
<tr>
<td><strong>Level of analysis</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Institutional</td>
<td>13</td>
<td>8</td>
</tr>
<tr>
<td>Organizational</td>
<td>97</td>
<td>82</td>
</tr>
<tr>
<td>Individual</td>
<td>9</td>
<td>26</td>
</tr>
<tr>
<td>Multilevel</td>
<td>49</td>
<td>16</td>
</tr>
<tr>
<td>Total</td>
<td>168 (37%)</td>
<td>132 (29%)</td>
</tr>
</tbody>
</table>

governance, and the financial system, economics and the business operating environment, which generally depict or comment on the state of components of the NBS, such as the national-level legislation regulating CSR activities (e.g. China: Lin (2010); India: Sharma (2011)) and the severe limitations of national policies and legislation in the context of ineffective or contracted governments (Boudier and Bensebaa 2011; Raufflet 2009). Other antecedents repeatedly mentioned include national levels of economic development (Chapple and Moon 2005; Prasad 2004), openness of the economy to international investment (Robertson 2009), and the (non-)availability of an enabling business environment (Resnik 2001). Indeed, within this literature, shortcomings of the NBS were frequently highlighted (e.g. Adegbite and Nakajima 2011; Reed 2002a; Shengtian et al. 2010; Tan 2009). Boudier and Bensebaa (2011) note, in this respect, that the growth of socially irresponsible behavior in developing countries involving illegal trade in hazardous waste can only be understood in view of the significant shortcomings in the application of legislation.

Additionally, many articles touch on the significant influence of the cultural system on the interpretations of CSR, and the influence of specific societal values and customs, including religion (Beekun and Badawi 2005; Gustavson 2011), as well as patterns of social and cultural attitudes (Gugler and Shi 2009; Wang and Juslin 2009). For example, Dartey-Baah and Amponsah-Tawiah (2011) note how a tendency towards respecting hierarchical relationships and maintaining harmony shapes African CSR. Jamali et al. (2009b) also document that CSR in Arab countries is influenced by Islamic religious beliefs, with the norm of Zakat requiring Muslims to give 2.5% of their wealth to the poor and destitute. Wang and Juslin (2009) highlight in turn that the Chinese approach to CSR means respecting nature and loving people according to Confucian and Taoist notions of interpersonal harmony. Finally, a handful of researchers examine the local ecosystem as a CSR antecedent, whereby the accelerating depletion of natural ecosystems and environmental externalities of industry are serving to shape engagement in CSR (Lund-Thomsen 2005, 2009; Mitra 2012). For example, Mitra (2012) points to subaltern communities’ framing of CSR towards environmental sustainability, whereby they emphasize the local tribal rights to thrive on lands traditionally theirs, ‘free from corporal and state authoritarianism’ and degradation (Mitra 2012, p. 143).

Institutional-level consequences of CSR. At the institutional level, consequences can be grouped into two broad categories: the positive and the detrimental developmental impact of CSR. A small handful of studies document the positive, for example, Wang and Juslin (2009), highlighting the developmental potential of CSR in generating not only physical and financial capital, but also human and social capital. Other research documenting the developmental impact explores corporate engagement in national development agendas (e.g. Okoye 2012a) and the stimulation of economic activity through CSR (Rifai-Hasan 2009). Conversely, studies delving into detrimental impacts focus on CSR impeding social-economic development and environmental protection and leading to compounded governance problems. Campbell

© 2016 British Academy of Management and John Wiley & Sons Ltd.
Table 2. Summary of research on CSR at the institutional level of analysis

<table>
<thead>
<tr>
<th>Antecedents of CSR</th>
<th>Consequences of CSR</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Geopolitical landscape of the past and present</strong></td>
<td><strong>Positive developmental impact of CSR</strong></td>
</tr>
<tr>
<td><strong>Geopolitical past</strong></td>
<td>Meaningful corporate engagement with national development agendas (Karam and Jamali 2013; Nwankwo et al. 2007; Okoye 2012a)</td>
</tr>
<tr>
<td>Slave trade and colonial capitalism (Adegbite and Nakajima 2011; Amaeshi et al. 2006; Griesse 2007c; Idemudia 2007; Khan and Lund-Thomsen 2011); Post-colonial rebuilding (Mohan 2001); ‘Northern/Western’ hegemonic perspective and the continued sidling of perspectives from developing nations (Idemudia 2009; Iyer 2009; Jamali and Sidani 2011; Mitra 2012)</td>
<td>Balancing the negative effects of capitalism on the global south (Gifford et al. 2010)</td>
</tr>
<tr>
<td><strong>Geopolitical present</strong></td>
<td>Stimulating economic activity through a ripple effect (Rifai-Hasan 2009)</td>
</tr>
<tr>
<td>Role of international and national civil society organizations (Newell 2005; Robertson 2009); Potential influence of international standards such as Sullivan Principles, Global Compact, BSCI (Blasco and Zølner 2010; Jamali and Neville 2011; Knudsen 2013; Montgomery and Maggio 2009; Rieth et al. 2007; Sethi 1993; Yu 2008)</td>
<td>Generating human and social capital (Wang and Justin 2009)</td>
</tr>
<tr>
<td><strong>Political system and governance</strong></td>
<td><strong>Detrimental developmental impact of CSR</strong></td>
</tr>
<tr>
<td>Nature of national governance orientations (Ho 2013; Prieto-Carrón et al. 2006; Robertson 2009; See 2009; Sharma 2011; Solorzano 2015)</td>
<td>Impeding socio-economic and environmental development</td>
</tr>
<tr>
<td>Governance problems and higher levels of corruption (Achua 2008; Adegbite and Nakajima 2011; Griesse 2007c; Ip 2009; Jamali and Neville 2011; Reed 2002b)</td>
<td><strong>Compounding governance issues</strong></td>
</tr>
<tr>
<td>Limitations of national policies and legislation in the context of contracted governments (Abdalla et al. 2013; Boudier and Bensebaa 2011; Newell 2005; Rahim 2013; Rahim and Alam 2014; Raufflet 2009)</td>
<td>Amplifying institutional voids (Appiah and Abass 2014; Boudier and Bensebaa 2011; Idemudia 2008)</td>
</tr>
<tr>
<td>Political, brutal regimes and country risk conditions (Griesse 2007a; Holliday 2005; Lin 2010; Resnik 2001; Rodríguez et al. 2014)</td>
<td>Increasing state complicity and/or level of country’s institutional corruption (Keig et al. 2015; Newell 2005)</td>
</tr>
<tr>
<td><strong>Financial system, economics and the business operating environment</strong></td>
<td>Marginalizing governance debates about complex problems (Idemudia 2007; Newell 2005)</td>
</tr>
<tr>
<td>Operating environment (Adegbite and Nakajima 2011; Pesmatzoglou et al. 2014; Reed 2002b; Shengtian et al. 2010; Tan 2009; Vveinhardt and Andriukaitiene 2014; Xu and Yang 2010)</td>
<td>Blurring of the lines of state accountability in such a way as to create further problems of legitimacy (Campbell 2012)</td>
</tr>
<tr>
<td>Openness to FDI (Robertson 2009; Wan et al. 2007)</td>
<td></td>
</tr>
<tr>
<td>National levels of economic development (Castelló and Galang 2014; Chapple and Moon 2005; Prasad 2004)</td>
<td></td>
</tr>
<tr>
<td>Oil economics (Eweje 2006; Wheeler et al. 2002; Idemudia 2009; Ite 2004)</td>
<td></td>
</tr>
<tr>
<td>Mimetic effect of MNC practices on domestic firms (Beckman et al. 2009)</td>
<td></td>
</tr>
<tr>
<td>Weaker, less-regulated financial systems (Shingtian et al. 2010; Tan 2009)</td>
<td></td>
</tr>
<tr>
<td>(Non-)availability of an enabling business environment (Resnik 2001)</td>
<td></td>
</tr>
<tr>
<td>Corporate irresponsibility (Maamoun 2013; Moon and Shen 2010)</td>
<td></td>
</tr>
<tr>
<td>Stakeholder expectations concerning responsible practices (Tsoi 2010)</td>
<td></td>
</tr>
<tr>
<td><strong>Cultural system, societal values and customs</strong></td>
<td></td>
</tr>
<tr>
<td>Social and cultural values, customs, attitudes (Blasco and Zolner 2010; Darigan and Post 2009; Darley-Baah and Amponsah-Tawiah 2011; Gugler and Shi 2009; Kim and Kim 2010; Wang and Justin 2009; Xu and Yang 2010)</td>
<td></td>
</tr>
<tr>
<td>Influence of religion, ideology and related institutions (Beekun and Badawi 2005; Gustavson 2011; Ip 2009; Rees and Miazhevich 2009)</td>
<td></td>
</tr>
<tr>
<td>Patriarchal forms of business management (Jamali et al. 2009b)</td>
<td></td>
</tr>
<tr>
<td><strong>Local ecosystems</strong></td>
<td></td>
</tr>
<tr>
<td>Negative environmental externalities of industry (Mitra 2012; Lund-Thomsen 2005, 2009)</td>
<td></td>
</tr>
</tbody>
</table>

(2012), for example, notes that CSR investments in the mineral-rich countries of sub-Saharan Africa have contributed to blurring accountability between actors, creating further problems of legitimacy. Another detrimental spillover from CSR activities concerns the amplification of irresponsible social behavior in the context of the institutional voids and gaps prevailing in developing countries (e.g. Appiah and Abass 2014; Boudier and Bensebaa 2011; Campbell 2012; Idemudia 2007; Keig et al. 2015). Newell (2005)
notes the limitations of state regulations in developing nations, compounded by institutional inertia and state complicity in corporate irresponsibility. Wiig and Kolstad (2010) note that, rather than addressing governance issues, CSR facilitates patronage problems in resource-rich countries.

Organizational level of analysis

The greatest portion of the reviewed articles focused on this level (i.e. 51% of articles). We classified antecedents of CSR into six categories: ownership; structure or governance; mission, identity and organizational culture; motives; trade orientation/business strategy; and primary stakeholders. We classified the consequences into three categories: performance of the firm; positive firm-specific benefits; and impact vis-à-vis local communities (see Table 3).

Organizational-level antecedents of CSR. At this level, antecedent categories were common to both our review and the general CSR reviews, including those relating to ownership, structure and governance, as well as mission, identity and culture. For example, studies relating to firm ownership were predominately quantitative and examined state vs. non-state-owned enterprises (e.g. Gao 2011; Ye and Zhang 2011), foreign multinational vs. local subsidiaries (e.g. Mijatovic and Stokie 2010; Muller and Kolk 2015; Nacem and Welford 2009), global multinational vs. multidomestic enterprises (e.g. Husted and Allen 2006) and family-owned companies (e.g. Adegbite and Nakajima 2011; Jamali et al. 2009b) as variables. Antecedents relating to other factors noted above are also listed in Table 4.

The largest antecedent category concerns a firm’s motives to engage in CSR. In contrast to instrumental motives identified by other general reviews (e.g. Aguinis and Glavas 2012), firm CSR motives have been conceptualized along more nuanced and multifaceted dimensions. Two common subcategories are motives derived from meeting the expectations of local populations in terms of healthcare services, sanitation, basic education or roads (e.g. Arora and Kazmi 2012; Bird 2009; Cash 2012; Reed 2002b) and those derived from meeting the expectations of power-holders such as: (a) host governments (e.g. Cash 2012; Luo 2006; Shengtian et al. 2010); (b) country elites (e.g. Kapelus 2002); and/or (c) guerrilla or paramilitary groups (e.g. Maurer 2009). Arora and Kazmi (2012), for example, explore the case study of a firm that provides financial services – through a mobile banking toolkit – to two rural villages in India and how this ultimately served as a strategic bridge between public-sector organizations, bank and rural communities, helping each better meet their respective expectations towards sustainable developmental goals.

The two remaining categories include: (a) the firm’s emic operations in terms of business strategy such as advertising intensity, competition and diversification (Cruz et al. 2015; Davidson 2009; Lindgreen et al. 2010; Muller and Kolk 2010); and a firm’s trade orientation can serve as a CSR antecedent (e.g. Ozen and Küskü 2009; Rwabizambuga 2007). The last category involves the role of a firm’s primary stakeholders in predicting CSR activities as in consumer perceptions of the level of CSR importance (e.g. Christmann and Taylor 2006), and other stakeholder groups such as business–NGO alliances (e.g. Jamali and Keshishian 2009).

Organizational-level consequences of CSR. Of the three categories of CSR consequences, performance of the firm was the largest and most nuanced, including broad conceptualizations of performance in terms of financial measures, environmental and sustainability measures, and employee and group performance. It is interesting to note that only this first subcategory mirrored Aguinis and Glavas (2012), but other performance measures relating to, for example, better social performance by building local legitimacy in the eyes of firm stakeholders (Claassen and Roloff 2012), and firm-level employee or group performance (Albdour and Altarawneh 2012; Ligeti and Oravec 2009) were not identical.

The second general category of consequences concerns those that ‘circle back’ in that they result in positive benefits for the firm. Examples of these include a positive impact on corporate reputation and legitimacy (Zeng et al. 2013), general longer-term business benefits (e.g. Atakan and Eker 2007; Kannabiran 2009), as well as CSR resulting in variant business opportunities such as entrepreneurial ventures and foreign direct investment (e.g. Ahmad and Ramayah 2012; Goyal 2006). There are a few studies also suggesting that CSR performance has modest strategic value for the firm and its stakeholders (e.g. Reed 2002b) or limited effect on investors’ buying and selling behaviors (Wang et al. 2011).

In terms of consequences, the largest category concerns the firm’s impact vis-à-vis the community. On the one hand, there is evidence for a detrimental impact of CSR practices. For example, Glover (2007)
Table 3. Summary of research on CSR at the organizational level of analysis

<table>
<thead>
<tr>
<th>Antecedents of CSR</th>
<th>Consequences of CSR</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Firm’s ownership</strong></td>
<td><strong>Performance of the firm</strong></td>
</tr>
<tr>
<td>MNE vs. domestic/subsidiaries (Castelló and Galang 2014; Khan et al. 2013a; Mijatovic and Stokic 2010; Muller and Kolk 2015; Naen and Welford 2009)</td>
<td>• Environment and sustainability: (Kuo et al. 2012; Yin and Ma 2009)</td>
</tr>
<tr>
<td>Global MNE vs. multi-domestic (Husted and Allen 2006)</td>
<td>• Social (e.g. local legitimacy): (Claassen and Roloff 2012)</td>
</tr>
<tr>
<td>Government-MNC joint ventures (Idemudia 2008)</td>
<td>• Employee and group: Employee commitment and engagement (Jamali and Mirshak 2007; Sanchez 2000)</td>
</tr>
<tr>
<td><strong>Firm’s structure or governance</strong></td>
<td>• Business opportunities: entrepreneurial ventures and foreign direct investments (Ahmad and Ramayah 2012; Goyaly 2006)</td>
</tr>
<tr>
<td>Governance practices (Küskü 2007; de Jesus Lameira and Ness 2007; Lund-Thomsen 2008; Lund-Thomsen and Nadvi 2010a; Mijatovic and Stokic 2010; Yin and Ma 2009)</td>
<td>Impact vis-à-vis local communities</td>
</tr>
<tr>
<td>Board of directors (Choi et al. 2013; Lindgreen et al. 2009)</td>
<td>• Detrimental impact of CSR: Specific negative impact on a community (Glover 2007; Hayhurst 2011; Menassa 2010; Ramasamy and Yeung 2009; Sandhu et al. 2012); Suicides of rural farmers (Iyer 2009); Provision of poor quality social amenities (Dandago and Arugu 2014); Lack of sustainability plan after closure (Littlewood 2014)</td>
</tr>
<tr>
<td>History of responsiveness and culture for CSR (Muller and Kolk 2015; Ozen and Keskü 2009; Prout 2006; Sandhu et al. 2012)</td>
<td>• Other spillover effects from CSR: Legitimizing and/or framing business projects, strategies and partnerships (Joutsenvirta and Vaara 2015; Ofori et al. 2014; Yoon and Lam 2013; Zeng et al. 2013; Zheng et al. 2014)</td>
</tr>
<tr>
<td>CSR central to mission and aligned with values (Atakan and Eker 2007; Husted et al. 2010; Rishi and Moghe 2013)</td>
<td></td>
</tr>
<tr>
<td><strong>Firm’s motives</strong></td>
<td></td>
</tr>
<tr>
<td>General motivational dimensions (Roy et al. 2013)</td>
<td></td>
</tr>
<tr>
<td>Duty: general, religious, public, ethics of care; virtue (Chakrabarty and Bass 2015; Han et al. 2008; Kapelus 2002; Khan 2013; Khan et al. 2013b; Van Cranenburgh and Arenas 2014)</td>
<td></td>
</tr>
<tr>
<td>Seeking political legitimacy (Idemudia 2007)</td>
<td></td>
</tr>
<tr>
<td>Leader altruism (Jamali and Mirshak 2007; Sanchez 2000)</td>
<td></td>
</tr>
<tr>
<td>Innovation (Vilke 2014)</td>
<td></td>
</tr>
<tr>
<td>• Meeting the localized expectations of power-holders: Host government (Cash 2012; Luo 2006; Shengtian et al. 2010); Countries elite (Kapelus 2002); Brutal military elite (Holliday 2005); Guerrilla or paramilitary groups (Maurer 2009; Wheeler et al. 2002); Stakeholder pressure groups (Ceha 2013; Eweje 2006; Griesse 2007a)</td>
<td></td>
</tr>
<tr>
<td>• Meeting local population expectations: Provide government-type services (Arora and Kazmi 2012; Bird 2009; Cash 2012; Reed 2002a); Safeguard local assets/communities (Bird and Smucker 2007); Improve socio-economic assets and sustainable community or biophysical development (Amaeshi 2011; Chaklader and Gautam 2013; Daye 2009; Dougherty and Olsen 2014; Rwabizamburga 2007; Shaaldin et al. 2013)</td>
<td></td>
</tr>
<tr>
<td><strong>Firm’s trade orientation/business strategy</strong></td>
<td></td>
</tr>
<tr>
<td>Firm’s strategy tripod (Cruz et al. 2015)</td>
<td></td>
</tr>
<tr>
<td>Firm’s advertising intensity (Zhang et al. 2010)</td>
<td></td>
</tr>
<tr>
<td>Firm’s level of industry competition (Muller and Kolk 2010)</td>
<td></td>
</tr>
<tr>
<td>Firm diversification, internationalization and core business strategy (Davidsson 2009; Lindgreen et al. 2010; Sandhu et al. 2012)</td>
<td></td>
</tr>
<tr>
<td>Firm’s stakeholder vs. capitalist view of business (Gao 2009; Glover 2007; Lindgreen et al. 2009; Ozen and Küskü 2009)</td>
<td></td>
</tr>
</tbody>
</table>
Table 3. Continued

<table>
<thead>
<tr>
<th>Antecedents of CSR</th>
<th>Consequences of CSR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firm’s primary stakeholders</td>
<td></td>
</tr>
<tr>
<td>CSR importance to customer, suppliers and supply chain (de Abreu et al. 2012; Christmann and Taylor 2006; Crisóstomo et al. 2011; Luetkenhorst 2004; Lukén and Stares 2005; Prout 2006; Sandhu et al. 2012)</td>
<td></td>
</tr>
<tr>
<td>CSR importance to stakeholder groups, coalitions or partnerships (Bhanji and Oxley 2013; Griesse 2007b; Idemudia 2011; Jamali and Keshishian 2009; Lindgreen et al. 2010; Lund-Thomsen and Lindgreen 2014; Lund-Thomsen and Nadvì 2010b; Mena et al. 2010; Nwankwo et al. 2007; Yin et al. 2013)</td>
<td></td>
</tr>
</tbody>
</table>

Table 4. Summary of research on CSR at the individual level of analysis

<table>
<thead>
<tr>
<th>Antecedents of CSR</th>
<th>Consequences of CSR</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Personal values and other sociocultural characteristics</strong></td>
<td></td>
</tr>
<tr>
<td>Personal cultural values and/or beliefs (Chun 2009; Duarte 2010; Erondu et al. 2004; Gupta and Hodges 2012; Katamba et al. 2012; Obalola 2008; Rodrigo and Arenas 2008; Shafer et al. 2007; Turker 2009; Vivier 2013)</td>
<td>Increased employee commitment to and engagement in the firm</td>
</tr>
<tr>
<td>Personal religions orientations (Brammer et al. 2007; Mandurah et al. 2012)</td>
<td>Increased employee commitment to the firm (Bayoud et al. 2012; Chun 2009; Turker 2009)</td>
</tr>
<tr>
<td>Attitudes towards cultural patterns, such as Guanxi, Ghandhian notions of trusteeship (Arora and Kazmi 2012)</td>
<td>Increased attractiveness of (identification with) the firm</td>
</tr>
<tr>
<td><strong>CSR knowledge and expertise</strong></td>
<td></td>
</tr>
<tr>
<td>Awareness of CSR (Alas and Tafel 2008; Balasubramanian et al. 2005; Erondu et al. 2004; Gupta and Hodges 2012; Kolkailah et al. 2012; Lam 2009; Tian et al. 2011)</td>
<td>Increased firm attractiveness in the eyes of both consumers and employees (Duarte 2010)</td>
</tr>
<tr>
<td>Knowledge of environmental issues and commitment to environmental protections (Fryxell and Lo 2003)</td>
<td>Increased identification with the firm in the eyes of both consumers and employees (Kim et al. 2010)</td>
</tr>
<tr>
<td><strong>Other personal characteristics</strong></td>
<td></td>
</tr>
<tr>
<td>Stewardship of a particular leader (Mohan 2001; Wheeler et al. 2002)</td>
<td>Positive orientations and purchase intentions</td>
</tr>
<tr>
<td>Individual consumer, commitments and intentions (Arli and Lasmono 2010; Carvalho et al. 2010; Juscius and Sneideriene 2013; Kolkailah et al. 2012; Ramasamy et al. 2010)</td>
<td>Increased positive orientations and purchase intentions from consumers (Auger et al. 2007; Ramasamy and Yeung 2009)</td>
</tr>
<tr>
<td>Individual attitudes towards human rights and/or ethical orientation (Pless and Maak 2009; Puncheva-Michelotti et al. 2010)</td>
<td></td>
</tr>
</tbody>
</table>

describes the Monsanto Small Holder Program and suggests that the initial philanthropic intent was undermined by competing commercial pressures leaving vulnerable stakeholders underserved. Bond (2008) warns of the naïve acceptance of corporate bona fides, and Akpan (2006) similarly highlights that corporate inducement and pacification strategies through CSR have the consequence of stoking greed and opportunism and exacerbating conflicts in local communities.

On the other hand, there is evidence for a positive impact of CSR, where the review suggests that CSR practices often work to address community concerns/misery (e.g. Dunfee and Hess 2000; Fulmer et al. 2008; Muthuri et al. 2012), build mechanisms for sustainable community development (e.g. Halme and Laurila 2009; Muthuri et al. 2012; Philip 2009) and balance the detrimental effect of capitalism (Gifford et al. 2010). With regard to this last category, Dunfee and Hess (2000, p. 95) argue that ‘private firms are uniquely positioned to provide significant relief to the misery that pervades the developing world’, using the Merck-Mectizan case where the pharmaceutical giant incurred great cost in developing and providing a free drug to treat river blindness in Africa.
Individual level of analysis

Of the articles reviewed, only 41 (9%) were focused at the individual level. The antecedents identified fall into three categories: the personal values and other sociocultural characteristics of managers, employees and other stakeholders; the CSR knowledge and expertise of managers and decision-makers; and the various personal characteristics of individuals (employees, leaders, consumers). Corporate social responsibility consequences fall into three categories, including increased commitment to the firm, increased attractiveness of the firm in the eyes of specific stakeholders and positive-orientations and purchase intentions (Table 4).

Individual-level antecedents of CSR. The predominant category in terms of antecedents pertained to the personal values and other sociocultural characteristics, including personal cultural values and/or beliefs (e.g. Chun 2009; Duarte 2010; Turker 2009) as well as religious orientations. Brammer et al. (2007) explore, for example, the relationship between religious denomination and individual CSR attitudes. Their results suggest no substantive differences in terms of the prioritization of responsibilities; however, religious membership does seem generally to predict broader conceptions of business responsibilities. Other sociocultural characteristics encompass attitudes towards specific cultural patterns such as Guanxi (Moon and Shen 2010; Shafer et al. 2007).

A second category of antecedents refers to knowledge of and expertise in CSR-related content. For example, Fryxell and Lo (2003) document that environmental knowledge had an important influence on CSR-related behaviors towards the environment. Similarly, Tian et al. (2011) find that CSR awareness is an antecedent, particularly among consumers, with a higher level of purchase intention among consumers who are aware of the CSR activities of the firm in question. Finally, some studies explored other personal characteristics, including, for example, consumer commitment and intentions (Arlı and Lasmono 2010; Carvalho et al. 2010; Kolkailah et al. 2012), and attitudes towards human rights and/or other ethical orientations (Pless and Maak 2009). Puncheva-Michelotti et al. (2010), for example, explore how decisions to support the initiatives of socially responsible firms are influenced by their attributions concerning specific aspects of human rights. Using a sample of Russian and Bulgarian professionals, the results of this study suggest that participants were more willing to purchase, invest, seek employment and support socially responsible firms that exhibited greater acknowledgement of political rights.

Individual-level consequences of CSR. At this level, consequences fall into three categories: increased employee commitment/engagement as a result of CSR; increased attractiveness of the firm in the eyes of specific stakeholders; and positive consumer orientations and purchase intentions. For example, several articles suggest that perceptions of socially responsible firms elicit increased employee commitment to the firm (Bayoud et al. 2012). Furthermore, as found by Chun (2009), perceived CSR was positively correlated with attitudes towards the environment and employees, with higher scores on conservatism and self-transcendence associated with higher environmental commitment. Furthermore, individual consumers regard firms that have active CSR initiatives more positively, and therefore the individual tends to hold positive orientations, attitudes and purchase intentions (Auger et al. 2007; Puncheva-Michelotti et al. 2010).

CSR in developing countries as an emerging field of study

In this section, we advance the claim that CSR in developing countries is emerging as a distinctive domain of study within management. Inspired by Basu and Palazzo’s (2008) treatment of CSR as a sense-making process, we divide our analysis here into CSR Understanding (Thinking) and CSR Expressions (Doing), but deviate somewhat by focusing on CSR types manifested in the literature, instead of on individual decision-makers.

CSR Thinking: conceptualizations of CSR in developing countries

We begin by analyzing how the thinking about CSR in developing countries is manifested by examining the research questions asked, theoretical positions adopted, methodologies used and CSR definitions employed (Table 5).

Research questions. A subset of the types of research questions reviewed parallel those asked in the broader CSR literature. In particular, questions tied to predicting and controlling forms of organizational performance are common.Aligned with the foundational assumptions of the NBS approach of
<table>
<thead>
<tr>
<th>CSR Thinking: conceptualizations of CSR in developing countries</th>
<th>Developed</th>
<th>Developing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Questions asked</td>
<td>• How to predict and control organizational performance such as the CSR-CFP link?</td>
<td>• How do global political and economic institutional forces intersect and interact with organizational performance (e.g. CFP) and how do these impact CSR expressions?</td>
</tr>
<tr>
<td>• How can CSR increase organizational performance?</td>
<td></td>
<td>• How do geopolitical historical patterns shape the relationship between MNCs and local communities, and how are these relationships further influenced by multilateral financial institutions?</td>
</tr>
<tr>
<td>• How better to understand CSR programs and the feed-back to organizational performance?</td>
<td></td>
<td>• What is the CSR program for? Whose ends does it serve? What are the direct and indirect consequences for various stakeholders in both the short and long term?</td>
</tr>
<tr>
<td>Theoretical positions adopted</td>
<td>Institutional theory, resource-based view of the firm and micro-oriented theories (organizational justice, needs)</td>
<td>Institutional theory, stakeholder theory, relational governance theory, political theory, transaction cost economics, varieties of capitalism, Sen's capability approach, social exchange theory, theory of planned behavior, postcolonial theory, dependency theory, postcolonial feminist international relations theory, grounded theory, third universal theory, community-enabled balanced scorecard theory</td>
</tr>
<tr>
<td>Framing business–society relationships</td>
<td>• Isolated view of business from society where the view from C-suite is the dominant perspective</td>
<td>• Context is a key consideration accounting for integrated and complex interactions between business and society</td>
</tr>
<tr>
<td>• The origin of CSR activities is inside the organization and is specific to organizational decision-makers and therefore the locus of action lies solely within the corporation itself</td>
<td>• CSR is more broadly considered as a key relational exchange in which a multiplicity of actors are involved (beyond corporate actors) who are expected to understand and accommodate mutual needs in the context of a dynamically evolving social contract</td>
<td></td>
</tr>
<tr>
<td>• A multiplicity of interacting local communities and their traditions and mores existing within historical and geopolitical context become central to the relations analyzed</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CSR Doing: expressions of CSR in developing countries</td>
<td>• Explicit CSR (e.g. in USA)</td>
<td>Hybrid CSR (combining elements of implicit CSR and explicit CSR)</td>
</tr>
<tr>
<td>CSR expressions</td>
<td>• Implicit CSR (e.g. in Europe)</td>
<td>Developmental CSR (filling institutional voids and developmental gaps)</td>
</tr>
<tr>
<td>• Competitive and Instrumental CSR (e.g. USA and UK)</td>
<td>• Decoupled CSR (symbolic and legitimacy-oriented but entailing various avoidance and buffering strategies)</td>
<td>Relational CSR (attuned to the social contract and relational norms and expectations of local communities)</td>
</tr>
<tr>
<td>• Cohesive CSR (e.g. Germany and Japan)</td>
<td>• Developmental CSR (e.g. France and South Korea)</td>
<td></td>
</tr>
<tr>
<td>• Developmental CSR (e.g. France and South Korea)</td>
<td>• Preoccupation with primary organizational stakeholders, including consumers, managers, employees and shareholders</td>
<td>Attempts at placing a wide range of beneficiaries of CSR at the center of emerging analyses; including: children, women, farmers, laborers, workers, miners, manufacturers, local communities and rural poor, disadvantaged communities, or disenfranchised low income consumers</td>
</tr>
<tr>
<td>Key stakeholders and issues considered</td>
<td>• Preoccupation with issues relating to operational efficiencies, financial performance, firm reputation, firm capabilities, wealth maximization and agency problems</td>
<td>• Preoccupation with issues relating to education and human development, capacity building, child labor, fair labor practices, human rights, human security, employment creation, accountability vis-à-vis stakeholders, inequality, poverty, violence, conflict, corruption, social change and value creation</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 5. CSR in developing countries as an emerging field: comparison with the developed countries literature on key dimensions
profit-seeking, we encounter questions in both sets of literature pertaining to the intersections of CSR with firm ownership structures, consumer pressure, reputation management and corporate financial performance (e.g. Adewale and Rahmon 2014; Choi et al. 2013; Prout 2006; Zeng et al. 2013; Zhang et al. 2014), all geared towards supporting economic growth and efficient markets.

Beyond these, we also see political and critical questions concerning the CSR–development nexus (Achua 2008; Blowfield and Frynas 2005; Gokulsing 2011; Okoye 2012a; Reed 2002b). These questions raise sociocultural, geopolitical and ecological concerns that require considerations beyond traditional market economics and call for reflection on how market forces oppress, marginalize and stifle local voices (e.g. Banerjee 2008; Khan and Lund-Thomsen 2011); how CSR should be understood in relation to the adverse outcomes of a global economy mediated by transnational corporations and multilateral financial institutions (e.g. Bond 2008; Eweje 2006; Idemudia 2009); and how better to counteract negative externalities in the design of CSR initiatives (e.g. Blowfield and Frynas 2005; Jamali et al. 2015c; Newell and Frynas 2007).

Such questions may be said to emerge at the critical edge of management studies (Jamali et al. 2015b), with higher levels of epistemic reflexivity and greater questioning of the values and assumptions underlying common modes of production and consumption (e.g. Glover 2007; Iyer 2009; Okoye 2012b). Relatedly, therefore, there is critical questioning of the inherent coupling of CSR and corporate financial performance (CFP) which leads to new research questions focused on probing the negative externalities of greater levels of CFP (e.g. Blowfield and Frynas 2005; Fig 2005; Hayhurst 2011) and alternative system considerations beyond market strategies (Mellahi et al. 2016) and profit-seeking (Banerjee 2008; Karam and Jamali 2015).

**Theoretical positions.** The theoretical positions adopted are often similar to those we encounter in the broader literature, with a predominant use of institutional theory and stakeholder theory (e.g. Amran et al. 2013; Dougherty and Olsen 2014; Karam and Jamali 2013; Xun 2013). Yet, we also see the integration of macro-level theories derived from various disciplines, including: relational governance theory (e.g. Xun 2013), political theory (e.g. Castelló and Galang 2014), transaction cost economics (e.g. Bhanji and Oxley 2013), capitalism theory (e.g. Amaeshi and Amao 2009), Sen’s capability approach (e.g. Ansari et al. 2012) slack resource theory (e.g. Julian and Ofori-dankwa 2013), critical postcolonial theory (e.g. Khan and Lund-Thomsen 2011) and grounded theory (e.g. NewenhamKahindi 2011). These theories are sensitive to the peculiarities of context and invoke attention to the institutional complexity encountered.

**Methodologies used.** When we consider the types of methodologies employed in this literature, we note that, in contrast to the results of Aguinis and Glavas’s review (2012) where qualitative methodologies were infrequently used (only 11%), our review suggests that these methodologies are more popular in this body of empirical research (37% qualitative); with a tendency to engage multiple stakeholders (Amaeshi et al. 2006; Belal and Roberts 2010; Yin et al. 2013) and multiple methods: interviews (Duarte 2010; Eweje 2006; Jamali and Mirshak 2007); focus groups (Adegbite and Nakajima 2011; Lund-Thomsen 2008); and secondary reports (Baskin 2006; Gao 2011; Thompson and Zakaria 2004). Furthermore, language presents a particularly challenging methodological consideration, given that English is the predominant language for scholarship and publication. Jack et al. (2008) suggest that management scholars need to examine better methods of inclusion for non-English texts and also to consider the constitutive effects of language in theory production/maintenance.

**Definitions invoked.** Generally speaking, the definitions of CSR in this literature show more sensitivity to the complexity of business–society interactions and a heightened affinity to the normative relationships embedded in the business–society social contract. This stands in contrast to the broader CSR literature, where the business firm continues to be regarded as the focal point of attention and control, and where CSR is primarily conceived, judged and determined from the perspective of organizational stakeholders with limited attention to possible variations in the business–society interface (see Table 5).

In the process of our content analysis, we reviewed various CSR definitions used in the developing country literature (Appendix S4). Some of these definitions are common to the mainstream CSR literature, such as Carroll’s (1979, 1999) pyramid model, which includes economic, legal, ethical and discretionary responsibility. By placing economic and legal responsibility at the base of this pyramid, Carroll’s (1979, 1999) model provides more weight to economic...
obligations and legal safeguards than to ethical and philanthropic responsibility (see Kolk and Lenfent 2010; Lindgreen et al. 2009; Nejati and Ghasemi 2012; Oh et al. 2011). Similarly, the McWilliams and Siegel (2001) definition is commonly used in both sets of literature, which defines CSR as furthering the social good beyond firm interests and legal compliance. Corporate social responsibility therefore builds on the basic economic and legal contracts between corporations and society, and tries to go beyond these to further the common good. The ‘business case’ for CSR (see Kurucz et al. 2008; Porter and Kramer 2006; Vogel 2005) takes this logic further by arguing that CSR and economic performance can be synergetic, and CSR and social involvement can be used to enhance the bottom line and economic viability. These arguments are found in both the mainstream CSR literature and the CSR literature on developing countries to some extent.

Yet, we also see a growing cluster of definitions adopted in the developing country literature where CSR is conceptualized as a complex phenomenon that is contextual and multimodal and often initiated in collaboration with others inside and outside the corporation (e.g. Lund-Thomsen and Nadvi 2010a; Maloni and Brown 2006; Muller and Kolk 2009; Muthuri and Gilbert 2011; Yu 2008). As such, corporations are seen to have a responsibility towards not only not harming society, but also mitigating the negative externalities of market capitalism (Vachani and Smith 2004). For example, Husted and Allen (2006), drawing from Sethi (1990), suggest that CSR is defined as ‘the firm’s obligation to respond to the externalities created by market action’. Furthermore, there is often more emphasis on how CSR is governed by social relations and shared sociocultural values and norms. For example, various definitions emphasize that CSR is normative and prescriptive in the sense of seeking congruence with sociocultural values and norms (Huemer 2010; Mohan 2001; Robertson 2009) and seeking to enhance relationships within the business–society social contract (e.g. Gao 2009; Gugler and Shi 2009; Yu 2009). There is, thus, heightened concern with the nature of the business–society social contract and ensuing relational norms and expectations.

In this configuration, CSR is more broadly considered as a key relational exchange within an often pre-existing social contract. This context-focused relational dynamic is a salient feature of CSR in the developing world and leads us to begin sketching the conceptualization of an embedded relational type of CSR that acknowledges the salience and multiplicity of stakeholders existing within the historical, sociopolitical and geopolitical context of the nation state. In this way, therefore, the focus on CSR is more attuned to context, the expectations of local communities, and the traditions and mores of interacting cultural groups and individuals. We dwell further on relational CSR expressions in the next section.

**CSR Doing: expressions and implementation of CSR**

Moving beyond ‘Thinking CSR’, in this section we examine the ‘Doing of CSR’, where we explore the issues and areas of focus, and probe specific examples of strategies, activities and implementation steps, as conveyed in the literature. Examining these provides further evidence that CSR in developing countries is emerging as a distinctive field (see Table 5).

**Issues and areas of focus.** Unlike the predominant preoccupation with consumers, managers, employees and shareholders in the core body of literature on CSR in developed countries, we note a focus here on a wider array of stakeholders and issues. These include education and human development, capacity building, child labor, fair labor practices, human rights, human security, employment creation, accountability vis-à-vis marginalized stakeholders, inequality, poverty, violence, conflict, corruption, pollution, climate change and social change, coupled with attempts at placing the beneficiaries of CSR at the center of analyses, including children, women, farmers, laborers, workers, miners, soccer-ball manufacturers, local communities and rural poor, disadvantaged communities or disenfranchised low-income consumers (see Akpan 2006; Bond 2008; Campbell 2012; Holliday 2005; Khavul and Bruton 2013; Raufflet 2009; Renouard and Lado 2012). These issues are broader and more locally nuanced and contextualized than the themes emerging from reviews of the mainstream CSR literature (e.g. operational efficiencies, financial performance, firm reputation, firm capabilities, market outcomes, wealth maximization and agency problems (Aguinis and Glavas 2012; Coulmont and Berthelot 2015; Revelli and Viviani 2015).

**Relational CSR expressions.** Other Doing characteristics of CSR that emerge from this literature suggest strategies that are geared towards initiating a range of collaborative relationships with others inside and outside the corporation (e.g. Lund-Thomsen and Nadvi 2010a; Maloni and Brown 2006; Muller and
Kolk 2009; Yu 2008). Various scholars point to how CSR in developing countries can only be effective if geared to understanding local needs and expectations through effective local engagement, partnering and collaboration (e.g. Chikwanha 2009; Cruz and Boehe 2010; Griesse 2007a; Raufflet 2009; Ramllall 2012; Gokulsing 2011). For example, Tencati et al. (2010) argue that, to generate impact, CSR needs to be fostered rather than imposed, through the creation of innovative partnerships and locally rooted solutions. Relational CSR is thus a form of CSR that is governed by social relations and more attuned to shared sociocultural values and norms (e.g. Huemer 2010; Mohan 2001; Robertson 2009) accentuating the social embeddedness of the business firm, and the need to reach out to the community and tailor CSR practices to respond organically to cultural expectations or the implicit social contract.

We also detect variations in whether relational CSR expressions emphasize local or global dynamics. There are relational CSR expressions that are clearly focused on the local level, as for example in the CSR described by Wang and Justlin (2009), who define a Chinese Harmony understanding of CSR where interpersonal harmony guides corporate activities and expressions of CSR. Balasubramanian et al. (2005) similarly note the predominance of a caring model of CSR in India. Here, CSR is embedded in and emerges from local relations and is closely informed by local sociocultural values and traditions. There are also more global geopolitical relations that spillover to shape local relations in the context of CSR. For example, in the work of Idemudia (2009) and the Africa literature more broadly, CSR practices evolve to respond to the reactions of local populations to the negative externalities of large oil companies. This is a reactive form of local relational CSR that is inevitably influenced and colored by broader geopolitical relations, and where CSR is often portrayed as falling short of meeting local expectations and keeping up with local values; hence the persistence of notions of exclusion, subjugation, dispossession or exploitation.

Developmental and decoupled CSR expressions. In contrast to the instrumental, competitive and developmental CSR expressions identified by Kang and Moon (2012) in the context of neatly delineated capitalist economies, our review points to two contrasting expressions of CSR that are either developmental or decoupled. The literature provides various examples of corporations working with local stakeholders and communities to fill institutional voids and foster engagement with national development agendas and local community issues (e.g. Arora and Kazmi 2012; Das 2009; Dunfee and Hess 2000; Fulmer et al. 2008; Kolk and Lenfant 2013; Muthuri et al. 2012; Nwankwo et al. 2007; Philip 2009).

The literature also depicts decoupled CSR expressions that are primarily symbolic and legitimacy oriented, yet involve various buffering and avoidance strategies (see Goodrick and Salancik 1996; Meyer and Rowan 1977; Oliver 1991). In our review, these forms of CSR have been referred to as symbolic CSR (Jamali and Neville 2011), token, insincere or greenwash CSR (Gautam and Singh 2010; Hamann and Kapelus 2004), strategic or opportunistic CSR (Wiig and Kolstad 2010), inducement, pacification CSR or divide and rule CSR (Akpan 2006), and imperial and colonialist CSR (Khan and Lund-Thomsen 2011). Decoupled CSR expressions thus are intended to preserve the legitimacy that such engagement entails, while corporations go about their business as usual (Jamali et al. 2015c). Where decoupled CSR is still embedded in the logic of efficient systems with profit-oriented business as the unit of analysis, researchers often highlight the need to move towards a substantive developmental CSR agenda where the profit motive takes a less central position and where development and sustainability become the priority (Balasubramanian et al. 2005; Muthuri 2008; Tencati et al. 2010).

Hybrid CSR expressions. Where the dichotomy of explicit vs. implicit CSR may generally serve as a useful categorization in some contexts, as suggested by Matten and Moon (2008), our review makes clear that forms of CSR emerging in the developing country context are not as easy to categorize. The simplest variation may involve the mixing of implicit and explicit elements, but noting that depictions of CSR in developing countries are likely to be more heterogeneous than merely reflecting implicit/explicit hybridity. Indeed, various scholars note how CSR activities in developing countries are simultaneously shaped by the expectations of the global community and the proliferation of international standards of CSR that define corporate obligations in more explicit ways (e.g. Gugler and Shi 2009; Islam and Deegan 2008), coupled by the continued local predominance of corporate philanthropy (Amaeshi et al. 2006; Oyungere and Lkhagvasuren 2011; Zhou et al. 2012). Balasubramanian et al. (2005), for example, note that, despite the recent proliferation of Western
standards and codes (i.e. driving explicit CSR), CSR in India is still implemented in alignment with a caring model, as dictated by cultural traditions (i.e. implicit CSR). So we observe, similarly to Jamali and Neville (2011), the prevalence of heterogeneous hybridization of CSR expressions in developing countries that are not solely explicit or implicit or strictly tied to the foundational elements of the NBS, but combine elements of both, and possibly emerging from alternative assumptions or central logics.

Our analysis of the Thinking of CSR and the Doing of CSR leads us to identify points of departure from the broader CSR literature, supporting the thesis that CSR in developing countries is emerging as a distinct field of study. In the next section, we bring together the main insights gathered through our review and identify directions for future research.

Synthesis of themes and future research directions

While there are many elements of commonality across the literature reviewed, there is also complexity and heterogeneity, and multiple countervailing pressures that emerge at the different levels of analysis and in relation to both the antecedents and consequences of CSR. In this section, we synthesize and organize the discussion around five main themes that capture the focal aspects of variation characteristic of our review.

First: complex institutional antecedents within the NBS

Analyses of CSR in developing countries are possibly most distinctive in relation to the antecedents identified at the institutional level of analysis. It is clear that the specific configurations of many developing country NBSs do not neatly fit within the predefined elements of the NBS outlined in the mainstream literature. This distinctiveness is understood to derive from the malfunctioning and/or underdeveloped sub-systems or the countervailing institutional forces that are at play in the specific developing country under study.

In relation to the first, some scholars assume that the variations in CSR expressions are fundamentally tied to specific characteristics of the developing country’s NBS. These characteristics refer, most commonly, to the lack of system maturation or the malfunctioning of one or more of its subcomponents. Indeed, while recognizing important differences across developing countries, our review points to the fact that the NBSs of many of these countries have evolved in ways that have striking similarities, relating to unstable, changing or failing structures such as the co-opted influence of states, higher levels of corruption, weaknesses in regulatory enforcement and financial institutions, governance complications and contracted citizen voice and action. These weakened structures are often referred to as institutional voids or ‘the lack of proper governance structures that facilitate market relations and operations’ (Khanna and Palepu 2010, p. 656), which, in turn, often creates a ‘responsibility-free space’ or a ‘moral free space’ (Donaldson and Dunfee 1994). This responsibility-free space accentuates the agentic role of corporate actors in defining their type and level of CSR engagement in developing countries. These and other antecedent complexities within the NBS are fruitful areas for future research.

Additional considerations at the level of the NBS are the countervailing formal and informal institutional elements that work together to create unique conditions likely to shape CSR expressions. While formal NBS institutions may not exert enough pressure on firms to mitigate excessive opportunism in CSR, given the institutional voids noted above, the influence of informal institutions may present countervailing pressures to conform to particular cultural norms or traditions such as Guanxi and Zakat (see Jamali et al. 2008; Moon and Shen 2010; Shafer et al. 2007). Given that traditional NBS classifications have focused on formal institutional elements of the state, the financial system, market coordination mechanisms and labor, future research may explore informal cultural elements or, alternatively, important systems that lie outside the NBS (further elaborated next). In the absence of functioning and reliable formal institutions, there are always emergent countervailing pressures to invoke informal networks used to access decision-making circles or other resources not obtained through official channels. Informal networks are common across developing countries, given the difficulty of basing business transactions on assumptions of continuity in governance and regulation or other aspects of formal institutions (Wood and Frynas 2006). The boundaries between formal and informal institutions are also often porous and permeable (Wood and Frynas 2006). Therefore, while some institutions may work to support responsible behavior and CSR, other formal and informal institutions may entice irresponsibility. This often
creates contradictions between responsibility and irresponsibility, as well as between explicit and implicit forms of CSR.

Second: complex macro-level antecedents outside the NBS

There are important systems to consider existing outside the NBS that may serve as countervailing pressures for CSR. For example, our review suggests that countervailing forces may stem from the juxtaposed pressures of the geopolitical present vs. geopolitical past. There are clear tensions in this literature between embracing globalization and best practice CSR being propagated through the diffusion of international organizations and standards, but the weight of the geopolitical past often complicates and burdens the ease of application. A number of authors highlight and further expound the persistent influence of colonial capitalism (e.g. Adegbite and Nakajima 2011; Amaeshi et al. 2006), post-colonial rebuilding (e.g. Mohan 2001) and the nature of north–south relationships (e.g. Idemudia 2009). As per Tempel and Walgenbach (2007, p. 2), ‘The business systems approach highlights how business continues to be influenced by the national institutional frameworks in which it is embedded but tends to play down the influence of international developments on national patterns of economic organization.’ It also, as we highlight here, plays down the influence of the negative externalities of global economics on developing nations (Blowfield and Frynas 2005; Jamali et al. 2015c; Newell and Frynas 2007). With globalization and the liberalization of markets proceeding unabated, these influences are important to consider and keep in mind in future scholarship on CSR in the developing world.

This review also makes clear that the hybridization of CSR in developing countries may not be tied solely to the foundational or classical elements of the NBS, but instead there may be variations due to forces, pressures and factors outside the NBS. Our review highlights different research efforts that do not embed their exploration within a particular NBS configuration, but rather adopt alternative foundational assumptions to examine CSR. There is, in fact, a significant number of articles that attribute CSR to specific cultural norms or traditions in developing countries. Culture lies outside the traditional NBS, with explicit efforts noted here to move beyond centralizing the business actor situated on assumptions of efficient liberal market economic systems. In these cases, the business system itself is neither the central nor the teleological unit of analysis, and CSR emerges to serve other functions (e.g. meeting cultural expectations) that go beyond economic rationality and competitive advantage. Moving beyond such constrained paradigmatic assumptions raises questions about the etymology of CSR practices as potentially emerging not only through the all-powerful economic system, but rather from more sociohistorical, religious and culturally embedded roots of responsibility.

Third: salience of multiple actors involved in formal and informal governance

Another important differentiator concerns the manner in which this literature captures the multiple actors involved in CSR, while simultaneously differentiating positional nuances (e.g. local agricultural farmers vs. local landowners; local management vs. headquarter managers) and the amplified space for agency accorded to various actors in the context of the institutional voids of formal and/or informal governance systems. This is often tied to the complexities of governance in developing nations with the terrain of the political economy often populated by multiple actors (e.g. weakened governments, political elites and factions, local firms and MNCs) seeking to advance their respective interests through strategic interactions in the context of the institutional voids encountered.

This review indeed lends support to a recent stream of literature on governance in areas of limited statehood (Börzel and Risse 2010) suggesting that, in the absence of a strong shadow of state hierarchy, other actors often step in and assume more active and prominent roles in governance, including indigenous/domestic firms, but also political elites and MNCs. We find evidence of this, with mixed but notable roles reported in relation to political feudal lords, extended clan leaders and political elites, and also MNCs forging partnerships with the latter or with government co-opted representatives, as they maneuver through institutional voids (e.g. Eweje 2006; Holliday 2005; Kapelus 2002; Maurer 2009).

Hence identifying the various actors involved appears really central or key to comprehending the contextual nuances at different levels of analysis. For example, at the organizational level, important countervailing nuances to keep in mind have to do with the governance role of local indigenous firms, which may resort to informal networks or to confluence with small elite factions to alleviate their relative exclusion from formal governance processes, while
CSR in Developing Countries

retaining engagement with philanthropy. Furthermore, at the individual level of analysis, it would be amiss to overlook the power of individual decision-makers in pushing the CSR agenda, particularly within specific affiliated community groups. Thus, gaining insight into the roles and salience of a range of non-traditional actors is often important for understanding the local dynamics of governance in developing countries and implications for CSR.

Fourth: hybridized and other nuanced forms of CSR expressions

In light of the above, it is not surprising that the fourth emerging theme concerns the salience of varied and hybridized expressions of CSR across the developing world that are not solely explicit or implicit or strictly tied to the foundational elements of the NBS. In fact, in these contexts, CSR seems often enacted in a contextually responsive manner such that expressions are shaped in reaction to multilevel sociopolitical and historically situated factors. Additionally, CSR seems to be enacted in light of serving specific functions, including, for example, gaining legitimacy. Legitimacy is gained by imitating global best practice (i.e. mimetic isomorphism), but is also strongly shaped by staying attuned to the norms of the context in question and to the values embedded in the implicit social contract (i.e. normative isomorphism). In this regard, we agree with Brammer et al. (2012, p. 13) who suggest that, given lingering challenges in defining CSR, which is a multifaceted and contested concept, ‘implicit forms of CSR may remain undetected in developing nations and could easily be mistaken for an absence of responsibility’.

Beyond these varied hybridized CSR expressions, we also detect expressions of CSR that are relational, decoupled and developmental. Where decoupled CSR is still embedded in the logic of efficient markets using profit-oriented business as the unit of analysis, relational and developmental CSR expressions bring forward the possibility of CSR emerging to serve purposes beyond maximizing economic efficiency. These varied expressions can be explained in light of the complex institutional antecedents delineated above, and the range of countervailing pressures originating from within or outside the NBS of developing countries. These varied CSR expressions can also be explained in the context of the institutional voids and amplified space for agency in developing countries, and the roles and salience of the multiple actors involved in governance as explained above. These variations are worth tracking in future scholarship.

Furthermore, we invite sensitized attention to the CSR expressions that are likely to be encountered across various developing world landscapes, particularly the least developed, and emerging (or middle development) country categories. While we begin to identify some basic types here, we invite researchers to add to this initial menu and expand understanding of the range of possibilities of CSR expressions, and how these are tied to variations in the mix of institutional antecedents. Our review was intended to synthesize commonalities, but we also recognize that nuances and differences that are nation-specific are not captured, and we invite future research to examine those thoroughly and systematically.

Fifth: varied scope of developmental and detrimental CSR consequences

This review finally highlights the varied spectrum of CSR consequences documented in this body of research. Here, we note a varied scope of consequences evaluated in terms of impact on profit as well as a variety of other positive (i.e. developmental) and negative (i.e. detrimental) considerations pertaining to individuals, groups, community and environment. We thus dissect consequences relating not only to the logics of financial performance and healthier markets, but also to non-market outcomes. For example, at the institutional level, some authors focus on the broad developmental impact of CSR (e.g. Gifford et al. 2010; Karam and Jamali 2013; Nwankwo et al. 2007; Okoye 2012a), while others dwell on how CSR can, in turn, restrict economic and social development and/or environmental protection (e.g. Appiah and Abass 2014; Boudier and Bensebaa 2011), and exacerbate existing social inequities and/or blurring the lines of state accountability (e.g. Campbell 2012).

Furthermore, we detect important nuances in the way CSR consequences at the organizational level are documented, with attention to dimensions other than financial performance (e.g. performance vis-à-vis society, the community, the environment and/or employees) providing sensitization to a plethora of documented and researched negative consequences of CSR that seem to be examined increasingly in the developing country literature, particularly at the institutional and organizational levels of analysis (e.g. Appiah and Abass 2014; Dandago and Arugu 2014; Kolk and Lenfant 2013). This heightened sensitization to the negative consequences of CSR seems to
be another point of departure from the mainstream developed country literature.

**Directions for future research on CSR in developing countries**

Finally, we end our synthesis section by providing more specific guidance for future research. At the institutional level, we need to continue to flesh out how pressures for CSR stemming from outside the NBS interplay with different NBS configurations (e.g. geopolitical past: Amaeshi et al. 2006; Idemudia 2009; Iyer 2009; local ecosystem: Mitra 2012; Lund-Thomsen 2005, 2009) or intersect with specific cultural traditions and norms (e.g. Blasco and Zölner 2010; Darigan and Post 2009, Gustavson 2011; Ip 2009; Jamali and Neville 2011). Future research should also continue to explore and track more systematically the varied institutional consequences of CSR in developing countries that may serve to either support or hamper national development.

At the organizational level, it is important to consider the complex mix of antecedent motives related to meeting the expectations of local power holders, feudal lords, country elites or local norms (e.g. Arora and Kazmi 2012; Cash 2012; Kapelus 2002). Turning our attention to within the organization, it is also important to consider how the organizational culture and identity of the firm influence CSR adoption in developing countries, and how these are affected by institutional duality in the case of MNCs (Kostova and Roth 2002) leading to potentially different CSR expressions between local SMEs and MNCs (Jamali and Neville 2011). It is also possible to consider CSR motives and expressions across MNC subsidiaries in multiple developing countries, or variation between CSR enacted at the headquarter vs. developing country subsidiary level (Jamali 2010).

At the individual level of analysis, our review highlights the importance of understanding better the embeddedness of decision-makers, i.e. to understand better who is making the decisions and why. One main direction for this type of research is to focus on the personal characteristics of decision-makers such as perceptions and attitudes as well as cultural beliefs and religious orientations. The paucity of articles at this level of analysis suggests the need for more research on the micro-foundations of CSR (Aguinis and Glavas 2012) or the underlying psychological processes associated with interpretation and decision-making that are often reflected at the level of CSR practice and implementation (Mellahi et al. 2016).

More generally, and not dissimilarly from the mainstream CSR literature, more can be done to integrate both organizational behaviour (OB) and human resource (HR) perspectives to dig deeper into the cognitive and psychological aspects of CSR interpretation and decision-making (Rupp et al. 2013). From an OB perspective, future research can look into how employees under distinctive labor laws and workplace infrastructures understand and react to CSR activities of their employers, and how CSR can be translated into various employee outcomes ranging from increased loyalty and motivation to increased awareness about basic human and labor rights in the developing world (Jamali et al. 2015c). Exploring potential synergies between HRM and CSR (Jamali et al. 2015a) and bridging the micro–macro divide in future research is also important (Mellahi et al. 2016), given that scholarship on CSR tends to be concentrated at the macro and meso levels (Aguinis and Glavas 2012).

Other important gaps identified through this review include the attenuated explicit attention to geopolitics and geopolitical considerations, except in some pockets of literature (e.g. Amaeshi et al. 2006; Idemudia 2007, 2009; Khan and Lund-Thomsen 2011), knowing that both geography and international politics and relations are likely to continue to flavor various aspects of economic organization and coordination in the developing world with the advent of globalization. A related gap is the need for more systematic attention to the complex interaction of formal and informal institutional elements in influencing the expressions of CSR in developing country contexts, knowing the pervasiveness of informal networks across the developing world (Wood and Frynas 2006). Finally, this review points to an important institutional antecedent of CSR that needs to be accorded closer attention in future scholarship pertaining to ‘local ecosystems’ that is likely to shape, enhance or constrain economic organization and CSR expressions, particularly with the compelling global environmental crises and growing evidence that environmental degradation is exacerbated across the developed–developing divide (Van Beers and Van Den Bergh 2001).

Finally, although in this review our aim was to unpack the antecedents and consequences of CSR in developing countries, we realize that exploration of actual moderators and mediators is as important. Furthermore, researchers adopting a long-term orientation in their research may be interested in modelling how the CSR programs of today shape the contextual antecedents of tomorrow in the same developing nation context. For example, recent state-led attempts
to regulate CSR activities in China (e.g. Lin 2010), Nigeria (e.g. Okoye 2012aa) and most recently in India (Jain et al. 2016; Sharma 2011) are potential good examples of institutional consequences of CSR that, with time, may have converted or shaped a powerful institutional antecedent.

Concluding remarks

Returning to where we began, our central research question was: what is distinctive about the CSR in developing countries literature as a domain of study? The results of our review make clear that this literature has emerged as a legitimate domain of study, whereby it is identifying and bracketing new definitions and relationships and developing new empirical and theoretical insights. We document points of departure between CSR in developing countries and the broader CSR literature in relation to CSR conceptualizations (CSR Thinking) and the implementation of CSR (CSR Doing). Our review also helps to identify the main themes of variation stemming from the complexities of the context both as part of and outside classic NBS configurations, the salience of multiple actors involved in formal and informal governance, the hybridized and other nuanced forms of CSR expressions, and the varied scope of developmental and detrimental CSR consequences. Therefore, one headline takeaway from this review is that CSR in developing countries has evolved into a significant body of scholarship that retains its nuances, peculiarities and distinctiveness as a platform for knowledge generation. While not intended to augment the divide between developed vs. developing countries, we begin to document this idea of a parallel universe between the mainstream literature on CSR in developed countries vs. the emerging literature on CSR in developing countries. The paradigmatic lens and embedded criticality of a large portion of this literature is noteworthy, and we invite future scholarship to continue to step outside the logics or parameters of neoliberal market relations or coherent NBS institutional configurations to thus allow for an opening up to multiple voices, differing paradigms and interdisciplinarity. Apart from the directions for future research provided above, we also note the importance of forging ahead with multi-level research, because it helps to capture the nested complexity of developing country institutional contexts, while also tracking more systematically the moderators and mediators of CSR.

More broadly, this review makes clear that, to get a grounded understanding of CSR in the developing world, it is often necessary to look beyond the level of the corporation and the market to a range of political and social institutions that lie outside the sphere of the traditional parameters of the NBS. This review in fact aptly highlights the complexity of the NBS in the developing world, and how corporations and their CSR expressions are themselves embedded within wider formal and informal institutions and systems of governance. Against competitive, collaborative and developmental forms of voluntary CSR engagement across well-known market economics, this review documents variant expressions of CSR, including relational, developmental and decoupled CSR, as well as hybrid and implicit socially binding responsibilities that are less often traced in the developing world.

This review thus accentuates how the nuanced and complex forms of CSR are contextualized and locally shaped by multi-level factors, and how the boundaries of the business–society interface can usefully be conceived as malleable and potentially changing, and therefore taking shape in different ways between developed and developing country landscapes and also, as likely, between varying developing contexts. Exploring variations in the business–society interface and the antecedents, consequences, meanings and expressions of CSR are thus timely and important, given the decisive impacts of business firms on a wide range of outcomes in developing countries in the context of institutional voids, responsibility-free space and potential vulnerability of a range of stakeholders and communities. We invite authors to continue to push forward in this fascinating domain of scholarship around CSR and its antecedents and consequences in those contexts where it is most critically needed.

References


© 2016 British Academy of Management and John Wiley & Sons Ltd.


© 2016 British Academy of Management and John Wiley & Sons Ltd.


Corporate Governance, 7*, pp. 82–94.

Vilke, R. (2014). Corporate social responsibility as innovation: Recent developments in Lithuania. *Economics and
Business, 26*, pp. 119–125.

Visser, W. (2008). Corporate social responsibility in developing countries. In Crane, A., McWilliams, A., Matten,
D., Moon, J. and Siegel, D. (eds), *The Oxford Handbook of Corporate Social Responsibility*. Oxford: Oxford Uni-
versity Press, pp. 473–479.

ness Ethics, 7*, pp. 68–78.


Wang, M., Qiu, C. and Kong, D. (2011). Corporate social responsibility, investor behaviors, and stock market returns:

Wheeler, D., Fabig, H. and Boele, R. (2002). Paradoxes and dilemmas for stakeholders responsive firms in the extract-


University Press.


of multinational companies in China. *Journal of International Business Ethics, 6*, pp. 56–70.


Zhang, R., Rezaee, Z. and Zhu, J. (2009). Corporate philanthropic disaster response and ownership type: evidence from


### Supporting Information

Additional Supporting Information may be found in the online version of this article at the publisher’s website:

**Appendix S1.** List of developing countries and regions/continents captured in review

**Appendix S2.** First step: CSR in developing countries articles (1990–2015) based on management journals considered by Aguinis and Glavas (2012)

**Appendix S3.** All articles included in the content analysis

**Appendix S4.** A spectrum of CSR definitions in the developing countries literature
学霸图书馆

www.xuebalib.com

本文献由“学霸图书馆-文献云下载”收集自网络，仅供学习交流使用。

学霸图书馆（www.xuebalib.com）是一个“整合众多图书馆数据库资源，提供一站式文献检索和下载服务”的24小时在线不限IP图书馆。

图书馆致力于便利、促进学习与科研，提供最强文献下载服务。

图书馆导航：
图书馆首页 文献云下载 图书馆入口 外文数据库大全 疑难文献辅助工具