

Corporate social irresponsibility: review and conceptual boundaries

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Abstract

Purpose – The purpose of this paper is to carry out a review of the academic literature about corporate social irresponsibility (CSIR) highlighting aspects that help us to define socially irresponsible behaviour and its relationship with socially responsible behaviour.

Design/methodology/approach – Through a Boolean search of studies related to terms of irresponsibility undertaken from 1956 to October 2016, the authors develop a review of the literature focussing on the main perspectives used for defining the term of CSIR.

Findings – The paper provides a framework of three main dimensions for understanding the differences in the literature that defines CSIR: who defines irresponsible behaviour, an impartial observer or a specific group of stakeholders, whether it is a firm strategy or a punctual action and which is the relationship between corporate social responsibility (CSR) and CSIR, continuity vs orthogonal relationship.

Originality/value – The paper provides an extensive and original review of a key construct, CSIR, and develops some insights about its antecedents and consequences. The authors try to provide light to the contradictory situation where a growing interest in CSR and the increase in voluntary commitments adopted by company leaders incorporating CSR into their strategies are, paradoxically, increasingly associated with CSIR.

Keywords Corporate social responsibility, Unethical behaviour, Corruption, Fraud, Corporate social irresponsibility

Paper type Research paper

Introduction

In September 2015, accusations against the German company Volkswagen (VW) and its acceptance of the fraud carried out on more than 11 million vehicles shocked the business world[1]. This scandal generated, among other serious social and economic consequences, a situation of distrust towards the firm, an unprecedented loss of reputation and an immediate and important loss of value for its shareholders[2]. The perplexity is increased when it is observed that, in the same month, the company's website stated that VW, under the heading of "corporate social responsibility" (CSR), considered itself a "corporate citizen", responsible for its activities and obligations arising from them, giving their social and ecological objectives the same priority as economic ones. Moreover, this responsible behaviour was reported to interest groups as part of the unique nature of the company and its corporate culture. It specified, among other things, its active participation in the United Nations Global Compact in the Global Reporting Initiative, taking up leading positions in the international ratings and CSR[3] indices and, even, in some cases being the leader in their sector ratings.

JEL Classification — M14

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Unfortunately, this widely reported case of contradiction between CSR and corporate social irresponsibility (CSIR) is not unique. The importance of CSIR derives not only from its direct consequences and risks for the companies involved and their interest groups, but also has implications for other institutions, as these situations can cause an increase in the sense of scepticism and a lack of confidence in, and credibility of, CSR.

This contradiction has also received attention from the academic perspective. Thus, Kotchen and Moon (2012) argue that this contradiction reaches its apex in the use of CSR[4] policies as a strategy to divert attention away from unethical behaviour; i.e. by counterbalancing and compensating for socially irresponsible behaviour by using CSR as “image washing” in order to increase credibility and reputation with interest groups.

Although empirical evidence shows the existence of companies that behave in a socially irresponsible manner, with its important consequences, the academic literature has focussed little on the concept of CSIR. Academic interest began with the first study by Armstrong (1977), who posited that CSIR was the immoral decision made by the directors of a company with the aim of creating shareholder value at the expense of others, where groups of impartial observers played a fundamental role because they were responsible for assessing the irresponsibility of such behaviour. Thirty years would have to pass before there was decisive return to academic interest in this concept. During the last global economic and financial crisis, and thanks to the broadcasting role of the media, a significant number of business scandals have been reported, which showed an unprecedented increase in their incidence. This new scenario has also aroused interest in CSIR from a professional point of view; on the one hand, for the important consequences that all irresponsible behaviours can generate at the corporate level and, on the other, because it has become clear that behind the irresponsible behaviour can be perceived an absence of values and ethical principles among the top executives of companies. Business professionals focus on issues such as the implementation of controls to anticipate, monitor and avoid this type of behaviour. For these professionals, it is crucial to have a greater knowledge and better understanding of the mechanisms and tools that can help them to alleviate the possible damage caused by this corporate behaviour. All this, therefore, has generated greater interest and concern in the academic community – and in society – in this phenomenon.

Although attempts to conceptualize CSIR are scarce and have not allowed a consensus to be reached in its definition, they have generated debate among academics and have led to efforts to further its study in order to provide a more precise definition. The objective of this study is to offer a better understanding of the concept of CSIR through literature review focussing, further, on its relationship with CSR, since the contradiction between socially responsible commitment and irresponsible behaviour is a reality that deserves to be analysed and that opens up new research questions.

In order to address this objective, we carried out an analysis of the academic literature on CSIR from its inception to the present, allowing those interested in this topic to understand the current status of the literature on the concept, and we try to narrow the existing gap in the literature, providing a more precise definition of CSIR and proposing new lines of research not undertaken to date. Thus, the objective of this paper is to contribute to the academic literature in the following ways: first, by carrying out a systematic review of the literature that allows us to analyse what CSIR is. This review will lead us to highlight the main perspectives of those who have studied it, emphasizing the aspects that help us to define socially irresponsible behaviour and its relation to socially responsible behaviour and second, establishing the implications of the definition of CSIR at the corporate level leads towards future lines of investigation such as on the antecedents, consequences or mechanisms of control of socially irresponsible behaviour.

With this aim, the work is structured presenting, first, the methodology used to approach the bibliographic review. The second section has the objective of defining the concept of

CSIR and the diverse perspectives that we find on the subject in the literature. The work closes with conclusions proposing new lines of research that should be developed in order to improve our understanding of this phenomenon.

Methodology

The sample of articles analysed was obtained from the Web of Science electronic database, in particular, from the Social Science Citation Index collection. To undertake this, the following search steps were carried out[5]: first, we defined the search criteria and the time period during which the works were undertaken. In this regard, we developed a Boolean search (Casimir and Tobi, 2011; Meglio and Risberg, 2011) of studies related to CSIR undertaken from 1956 to October 2016. To obtain the sample we selected the following words or groups of words written in English (the academic literature is almost entirely in this language) that should appear in the study themes. The search for articles was carried out where, in the article subject matter, any of the following terms appear: “Social Irresponsibility” or “Social Irresponsible Behaviour” or “Greenwashing” or “Fraud” or “Bribery” or “Corruption” or “Corporate Accounting Scandal” or “Environmental Damage” or “Employees Abuses”, and always including the term “Business”. Once the academic outcome of this preliminary search was obtained, the second stage of the research consisted in limiting the search only to the category “articles” in those journals belonging to the “Business” category, since the scope of this work is related to the business world and business management, as we want to offer a review of the concept of CSIR in the field of strategic management. Based on the Thomson ISI Journal Citation Report, the sample is limited to those journals that include at least three articles on some of the topics included as terms in the search criteria. The selected journals and the number of articles published by each of them are shown in Table I.

On the completion of these first two phases, we had obtained a total of 706 articles. As can be seen from Table I, the ten journals that published most about CSIR are those related to the study of ethics and sustainability in business. Noteworthy is the *Journal of Business Ethics*, with 44 per cent of articles in the sample.

The theme of the selected studies is heterogeneous. Table II presents the topics studied in the academic literature and their contribution in percentage terms with respect to the total sample.

Of the articles in the sample, 61 per cent are directly related to some aspect of CSIR[6]. The categories of CSIR that have received the most attention are those of “Antecedents of CSIR” and “Mechanisms for Control and Prevention of CSIR”, with 24 and 18 per cent, respectively. Nevertheless, the articles that analyse the central theme of our work, the definition of CSIR, contribute a percentage of 3 per cent of the total.

In order to study the concept and definition of CSIR, the paper focusses on the 21 articles in the sample that address, as the central theme, the concept of CSIR, the object of our work. In addition, through the reading of the papers and reviewing their bibliographical references, we added four articles to the initial sample that also study the CSIR concept. Two of them were published in journals[7] that do not have the Journal Citation Report. The other two were not initially considered because one of these articles was published in the *Journal of Marketing*, a journal that only provided two articles with topics included in the search criteria, while the other article was published in The *B.E. Journal of Economic Analysis & Policy*, a journal belonging to the Economics category, not the Business category.

An approach to the concept of CSIR

Armstrong’s (1977) work pioneered an approach to the CSIR concept, stating that “irresponsible behaviour is a decision to accept an alternative that is thought by the decision maker to be inferior to another alternative when the effects upon all parties are considered.

Name of the journal	Number of published articles
<i>Journal of Business Ethics</i>	311
<i>Journal of Environmental Economics and Management</i>	52
<i>Journal of Business Research</i>	25
<i>Harvard Business Review</i>	24
<i>Journal of International Business Studies</i>	24
<i>International Business Review</i>	19
<i>African Journal of Business Management</i>	17
<i>Business Ethics Quarterly</i>	17
<i>Journal of World Business</i>	17
<i>Corporate Governance: An International Review</i>	13
<i>Business Horizons</i>	12
<i>Emerging Markets Finance and Trade</i>	11
<i>American Business Law Journal</i>	10
<i>Technological Forecasting and Social Change</i>	9
<i>Transformations in Business & Economics</i>	9
<i>Business Ethics: A European Review</i>	8
<i>Management Decision</i>	8
<i>Public Relations Review</i>	8
<i>Corporate Social Responsibility and Environmental Management</i>	7
<i>Journal of Business Economics and Management</i>	7
<i>Strategic Management Journal</i>	7
<i>Academy of Management Review</i>	6
<i>Journal of World Energy Law & Business</i>	6
<i>Small Business Economics</i>	6
<i>Academy of Management Journal</i>	5
<i>Business Strategy and the Environment</i>	5
<i>California Management Review</i>	5
<i>Journal of Public Policy & Marketing</i>	5
<i>Business History Review</i>	4
<i>International Small Business Journal</i>	4
<i>Journal of Macromarketing</i>	4
<i>Journal of Management Studies</i>	4
<i>Long Range Planning</i>	4
<i>South African Journal of Business Management</i>	3
<i>Academy of Management Perspectives</i>	3
<i>British Journal of Management</i>	3
<i>Business & Society</i>	3
<i>Enterprise & Society</i>	3
<i>Entrepreneurship Theory and Practice</i>	3
<i>Industrial Marketing Management</i>	3
<i>International Journal of Consumer Studies</i>	3
<i>Journal of Business and Psychology</i>	3
<i>Journal of Business Venturing</i>	3
<i>Journal of Management</i>	3
Number of total articles	706

Source: Authors' elaboration from the Web of Science database and literature review

Table I.
Relationship between
journals and number
of published articles
about CSIR

Generally, it implies a gain for one party at the expense of the total system” and that “an act was irresponsible if a vast majority of unbiased observers would agree that this was so” (p. 185).

Although the concept is around 40 years old, interest in the subject has not received an impulse until recent times[8]. The revision of the literature allows us to observe conceptual discrepancies around three major issues that are discussed below.

In this regard, the first dimension in which the works that study the concept of CSIR differs focusses on analysing who judges the irresponsibility of behaviour. Thus, a set of

Table II.
Relationship of
items included in
selected journals

Topics	Number of articles	%
Antecedents of CSIR	169	23.94
Others	143	20.25
Control mechanisms of CSIR	127	17.99
Consequences of CSIR	102	14.45
Antecedents of CSR	33	4.67
Consequences of CSR	28	3.97
Corruption in general	26	3.68
Ethics	26	3.68
Concept of CSIR	21	2.97
Bribery	10	1.42
Responsible leadership	6	0.85
Antecedents and control mechanisms of CSIR ^a	5	0.71
Definition of CSR	5	0.71
Mechanisms and consequences of CSIR ^a	3	0.42
Antecedents and consequences of CSIR ^a	1	0.14
Antecedents, consequences and control mechanisms of CSIR ^a	1	0.14
Total	706	100

Note: ^aIn the same article, these topics are covered jointly
Source: Authors' elaboration from the Web of Science database

academic articles develops the concept of CSIR focussing on the idea that the definition of irresponsibility should be made by "impartial observers", that is, those who have no direct interest in the organization. On the contrary, other studies, through a focus on interest groups, determine who decides what is and is not irresponsible.

Armstrong (1977), a pioneer in the study of CSIR, is the first author who posits that impartial observers, through their subjective perceptions, are those who would determine if behaviour is irresponsible. Subsequent studies by Armstrong and Green (2013) and Herzig and Moon (2013) also agree with this initial definition, positing that CSIR is the failure of CSR towards the expectations of society in general, without specifying which group of interests it damages, whereas society, in an impartial way, is in charge of evaluating if a company is socially irresponsible.

Other studies move away from the perspective of impartial observers, advocating the shareholders vs interest groups approach to define socially irresponsible behaviour. Sustained in stakeholder theory (Freeman, 1984), these are based on the idea of harmful operations or behaviour, of those responsible for the management of a business organization, towards its environment. They specify that the harmful behaviour is connected to a specific interest group with a specific interest in the organization. Therefore, CSIR would be defined by the set of subjective perceptions of those observers who have a specific interest in that organization. This perspective begins with the work of Brammer and Pavelin (2005) who, faced with corporate behaviour that causes damage, consider that the stakeholders of the company, based on their perceptions and reactions, are those who assess the loss of value or reputation of that company.

Three years later, the empirical studies of Wagner *et al.* (2008) and Williams and Zinkin (2008) analysed CSIR from the perspective of a specific interest group, namely consumers. Wagner *et al.* (2008), conscious of the need to determine what are the behaviours of companies that are perceived as irresponsible, and how these could be measured, constructed a scale with 14 dimensions that measured the perceptions of consumers of the CSIR of retail companies. These authors stress the need to study how demographic differences influence the perceptions that consumers have about CSIR. In this vein, Williams and Zinkin (2008) show, from the cultural dimensions of Hofstede, that the

propensity of consumers to punish companies for carrying out socially irresponsible behaviour varies between countries.

Subsequently, Lange and Washburn (2012) also define CSIR from a perspective of partial observers, although with nuances. In this regard, Lange and Washburn (2012) propose a definition of socially irresponsible behaviour from a psychological and subjective perspective, based on the perceptions of observers. For these authors, social irresponsibility could be defined as the carrying out of acts that violate certain perceived standards of social responsibility and which are judged by external observers, interest groups and voters, that is, behaviour is perceived to be responsible or irresponsible in the “real world” and part of the environment surrounding the company. For example, how do employees perceive certain policies as in the case of actions related to health and safety violations? Or how do suppliers or employees perceive problems in the supply chain? Or what consequences are associated with the issue of diversity in the workplace? Or, also, how is this behaviour perceived by customers of your direct competitor? How is this behaviour perceived by the employees of other companies in the sector in which you operate? How is this behaviour perceived by the citizens of a neighbouring country? In short, they suggest that the irresponsibility of behaviour would be judged by the subjective perceptions of individuals that serve as indicators of what they consider to be socially irresponsible behaviour and its impact.

In relation to the idea that CSIR is the outcome of a set of subjective and psychological perceptions of observers, a group of authors advocates the existence of certain factors as moderators of such perceptions. On the one hand, Perks *et al.* (2013) consider that the promotion of CSR information campaigns by companies would change the individual’s perceptions, diverting attention from socially irresponsible behaviours. On the other hand, Antonetti and Maklan in 2016 carried out two empirical studies that demonstrate how the feelings of the individual influence opinion as to whether certain business behaviour is or is not socially irresponsible. The first study analyses the anger of stakeholders as a result of the moral indignation caused by some corporate behaviours (Antonetti and Maklan, 2016a), while the second study considers how sympathy and positive identification of the company with its interest groups can modify or slant negative perceptions (Antonetti and Maklan, 2016b).

Finally, although most papers argue that CSIR is a result of subjective perceptions of interest groups, the work of Pearce and Manz (2011) proposes a definition of CSIR based on the damage caused to stakeholders. In this regard, Pearce and Manz (2011) define CSIR as the “unethical executive behavior that shows disregard for the welfare of others, that at its extreme is manifested when executives seek personal gain at the expense of employees, shareholders, and other organization stakeholders, and even society at large” (p. 563). Therefore, Pearce and Manz (2011) adopt an agency approach in which executives seek to maximize their personal gains at the expense of loss or disadvantage to the interests of their own stakeholders, including employees, shareholders, etc. Table III presents the evolution of the CSIR concept from the dimension of unbiased observers vs partial observers.

A second dimension that allows the classification of the diversity of contributions of the articles defining CSIR is based on whether they conceptualize CSIR from the perspective of the intentionality or non-intentionality of the behaviour; that is to say, to what extent CSIR is an occasional irresponsible action and a failure of CSR or, on the contrary, reflects an intentional strategy. Regarding this dimension, there are studies that consider CSIR as an occasional failure of CSR (Perks *et al.*, 2013), that is, companies do not intend to cause damage through their actions. In this regard, CSIR is perceived as the result of unfortunate events, not consciously carried out by the managers of a company, which is why socially irresponsible behaviour is considered an occasional failure of CSR. Examples of non-intentionality of CSIR would be an event caused by external forces, such as the damage caused to the environment as a result of an unexpected earthquake or when potential lethal effects of a drug emerge only after the product has been introduced into the market (Lin-Hi and Müller, 2013).

Title	Authors	Year	Name of the journal	Partial observers	Impartial observers
“Socially irresponsibility in management”	Armstrong	1977	<i>Journal of Business Research</i>		X
“Corporate reputation and an insurance motivation for corporate social investment”	Brammer and Pavelin	2005	<i>Journal of Corporate Citizenship</i>	X	
“The effect of culture on consumer willingness to punish irresponsible corporate behaviour: applying Hofstede typology to the punishment aspect of corporate social irresponsibility”	Williams and Zinkin	2008	<i>Business Ethics: A European Review</i>	X	
“The dark side of retailing: toward a scale of corporate social irresponsibility”	Wagner <i>et al.</i>	2008	<i>International Journal of Retail & Distribution Management</i>	X	
“Leadership centrality and corporate social irresponsibility (CSIR): the potential ameliorating effects of self and shared leadership on CSIR”	Pearce and Manz	2011	<i>Journal of Business Ethics</i>	X	
“Understanding attribution of corporate social irresponsibility”	Lange and Washburn	2012	<i>Academy of Management Review</i>	X	
“Effects of corporate social responsibility and irresponsibility policies”	Armstrong and Green	2013	<i>Journal of Business Research</i>		X
“Communicating responsibility-practicing irresponsibility in CSR advertisements”	Perks <i>et al.</i>	2013	<i>Journal of Business Research</i>	X	
“Discourses on corporate social irresponsibility in the financial sector”	Herzig and Moon	2013	<i>Journal of Business Research</i>		X
“An extended moral of moral outrage at corporate social irresponsibility”	Antonetti and Maklan	2016a	<i>Journal of Business Ethics</i>	X	
“Social identification and corporate irresponsibility: a model of stakeholder punitive intentions”	Antonetti and Maklan	2016b	<i>British Journal of Management</i>	X	

Source: Authors' elaboration from the Web of Science database and literature review

Table III.
Chronological evolution of partial observers approach vs impartial observers

However, even though the CSIR would be the result of involuntary behaviour on the part of the company, it would not be exempt from total responsibility for the event. Lin-Hi and Müller (2013) posit that CSIR should be considered an intentional strategy of the company rather than an occasional event of socially responsible behaviour failure, as the intention of the corporate behaviour, the ultimate goal of a company, is the maximization of profit. For example, bribery facilitates the winning of lucrative contracts and illegal waste disposal can be an effective way to reduce costs. In summary, CSIR can be defined as “corporate actions that result in (potential) disadvantages and/or harm to other actors” (p. 1929)[9].

Pearce and Manz (2011) also define CSIR from the behavioural intentionality perspective because executives deliberately seek to maximize their personal gain without regard to the losses or damages caused to their stakeholders. Lange and Washburn (2012) and Keig *et al.* (2015) also posit that CSIR is more than the failure of a company to behave responsibly: CSIR is the result of an intentional business strategy, decision or action that affects the aspirations of the stakeholders in an individualized way. In this same vein, Strike *et al.* (2006), based on resources and capabilities theory, explain that when there is diversification, corporate reputation and learning are intangible resources directly related to

social responsibility. Large corporations are more visible and subject to greater media scrutiny, especially if they are diversified internationally, so these companies are more aware of protecting their reputations and, therefore, in engaging in socially responsible behaviour (Fombrun, 1996). In turn, these business organizations can carry out socially irresponsible behaviour more easily the more internationally diversified they are. The parent company has incentives to locate its subsidiaries in countries where there is less commitment to social issues because the costs will be lower, illustrating CSIR intention as part of a company's profit-seeking strategy.

Table IV presents the evolution of the concept of CSIR from the dimension of behaviour's intentionality and considers whether it is an occasional action as opposed to an intentional strategy.

The definition of Strike *et al.* (2006) opens the door to analyse the third dimension in which the revised papers differ, which is derived from the relationship between CSIR and CSR, and how the literature proposes a connection between the two. While some works conceptualize CSR and CSIR as a continuum, i.e. CSIR and CSR are incompatible phenomena and a company cannot behave in a socially responsible and irresponsible manner at the same time, others define them as two orthogonal concepts, that is, they are two different concepts with distinct causes and consequences that deserve, therefore, individualized attention.

From the perspective of continuity, Jones *et al.* (2009) contend that CSR and CSIR are extremes of the same continuum. Table V presents the contrast between the two constructs when they are conceptualized as two ends of a continuum.

In this regard, at one end of the continuum would be CSIR, understood as the strict orientation to the maximization and achievement of shareholder profit at the expense of other stakeholders, while CSR, located at the opposite end of the continuum, meets all the interests and expectations of the interest groups when it comes to decision making. In short, these authors suggest that CSIR is a term better suited to the shareholder business model (Friedman, 1962), while CSR is more applicable to works that study the business model of interest groups (Freeman, 1984).

Title	Authors	Year	Name of the journal	Strategic behaviour	Occasional action
"Being good while being bad: social responsibility and the diversification of US firms"	Strike <i>et al.</i>	2006	<i>Journal of International Business Studies</i>	X	
"Leadership centrality and corporate social irresponsibility (CSIR): the potential ameliorating effects of self and shared leadership on CSIR"	Pearce and Manz	2011	<i>Journal of Business Ethics</i>	X	
"Understanding attribution of corporate social irresponsibility"	Lange and Washburn	2012	<i>Academy of Management Review</i>	X	
"The CSR bottom line: preventing corporate social irresponsibility"	Lin-Hi and Müller	2013	<i>Journal of Business Research</i>	X	X
"Communicating responsibility-practicing irresponsibility in CSR advertisements"	Perks <i>et al.</i>	2013	<i>Journal of Business Research</i>		X
"Formal and informal corruption environments and multinational enterprise social irresponsibility"	Keig <i>et al.</i>	2015	<i>Journal of Management Studies</i>	X	

Source: Authors' elaboration from the Web of Science database and literature review

Table IV.
Chronological
evolution of strategic
behaviour approach
vs occasional action

Table V.
CSIR and CSR as
two ends of the
same continuum

Corporate social irresponsibility	Corporate social responsibility
Environmental degradation and pollution are inevitable and little precaution is taken	Environmental degradation and pollution is not inevitable and should not be tolerated, and it is important to raise awareness and commit to action
Employees are a resource to be exploited Only basic, and sometimes reluctant, compliance with legislation pertaining to CSR	Employees are a resource to be valued Compliance with, as well as policy and practical actions that go beyond the minimum legislative requirements for CSR
Ethical issues are on the periphery New technologies should be developed and introduced to the market	Ethical issues are central to the organization New technologies should be developed, tested, evaluated and only introduced to the market if they do not cause harm
Treating suppliers and customers unfairly Sustainability defined in terms of business survival	Working fairly with suppliers and customers Sustainability defined in terms of business, environmental and community survival and mutual growth
Profit is the sole purpose of business and should be achieved at any cost	Profit is one of many purposes of business and should be achieved, but not at any cost
Sources: Table included in page 1808 in Murphy and Schlegelmilch (2013) work and adapted from Jones <i>et al.</i> (2009) work	

Moreover, Windsor (2013) defines CSIR as an interdependent concept of CSR. While CSIR is the loss of social wellbeing resulting from the illegitimate gain obtained by shareholders at the expense of interest groups, CSR is mandatory compliance with laws and ethics to avoid CSIR and an increase in wellbeing through voluntary increases in the social wellbeing of some stakeholders. Both concepts, therefore, constitute two extremes of the same continuum, CSIR being the lowest limit of CSR. CSIR is the damage caused to social wellbeing by failure to comply with established CSR. Therefore, for Windsor (2013) CSIR-CSR are considered as two ends of a continuum that managers can promote CSIR and reduce control over CSR and vice versa.

On the other hand, we find those who view CSR and CSIR from the perspective of orthogonality, since they consider that they are two differentiated concepts. While the previous positions argue that the relationship between CSIR and CSR is a zero-sum game – more irresponsibility entails less responsibility – the works developed from the orthogonality perspective propose that both CSR and CSIR can increase or decrease in the same period and even, in some cases, a positive causal relationship is proposed: the higher the CSIR, the higher the CSR. After reviewing the articles that study this relationship, orthogonality can be explained from four different perspectives: depending on the unit of analysis we can identify responsible and irresponsible departments within the same company; depending on the dimensions analysed that allow the perception that a company is responsible in one dimension, but not in others; depending on the perceptions of interest groups; and depending on the causal relationship between the CSIR and the CSR.

First, considering the unit of analysis perspective, Strike *et al.* (2006) observe the existence of orthogonality in multinational enterprise groups: internationally diversified firms, as we have already indicated, can behave in a socially responsible manner in one geographic location and, simultaneously, be irresponsible in another location. That is, one organizational unit of a company can be socially responsible and another can have irresponsible behaviours. Their findings for multinational enterprises with geographically dispersed units could be extended to units in diversified businesses, among others.

Second, according to the analysed dimensions, Herzig and Moon (2013) posit that companies can be “good” at the same time as they are “bad”, illustrating this contradiction with the Siemens case which, although it operates with high social and environmental standards, is also considered to be guilty under the US Corrupt Foreign Practices Act. This idea is supported by Keig *et al.* (2015), since they consider that a company can have a strong commitment in one area of social responsibility and be irresponsible in another,

exemplifying this situation with the case of Starbucks that, although it presents high levels of CSR in behaviours with the environment and in its community relations, shows at the same time high levels of CSIR in aspects such as supplier relations. In this regard, and starting from the three basic dimensions of CSR (economic, environmental and social), companies could manifest CSR in one or more dimensions while in others they can be irresponsible.

Third, from the perspective of interest group perceptions, Rodriguez *et al.* (2006), Lange and Washburn (2012) and Keig *et al.* (2015) also propose the orthogonality of CSR-CSIR. These authors argue that CSIR is a concept differentiated from CSR, since it has its own measure for the evaluation of the level of CSIR, taking into account the position from which the behaviour is evaluated; that is, behaviour can be considered socially responsible from the perspective of certain stakeholders and be perceived as irresponsible by others. In this same vein, Cruz *et al.* (2014) analyse the orthogonality of CSIR and CSR from the perspective of family enterprises, since they posit that a family business can behave in a socially responsible and irresponsible way at the same time; family businesses can be socially responsible with their external interest groups (who bestow reputation and legitimacy to a company, so that the company is more concerned with meeting their interests) and socially irresponsible in their relationships with internal interests (considered as a threat because they jeopardize the control of the family business), suggesting that these types of companies are simultaneously responsible and irresponsible.

In these first three contributions on the orthogonality relationship between CSR and CSIR, neither a causal relationship between both is expected, nor a zero-sum game. More CSR does not imply more CSIR or vice versa.

The last group of papers, however, proposes a positive relationship between CSR and CSIR. These papers propose that CSR emerges as a strategy to offset for socially irresponsible behaviours. In this regard, the work on the Chrysler case carried out by McMahon (1999) was the first to establish this relationship: it contends that CSIR is the antonym of CSR (CSIR shows no sense of responsibility, is not reliable and is little supported) exemplified in the Chrysler case where the company went from being irresponsible with employees and the community due to the closure of the plant in Kenosha, Wisconsin, to being responsible due to social pressure, through financial compensation for its employees and the local community. Muller and Kräussl (2011) contend, in this regard, that a positive relationship exists between the irresponsible reputation of a company and its fall in market value during a disaster and its subsequent commitment on socially responsible issues after the disaster. In this regard, Kotchen and Moon (2012) also propose a relation of positive causal dependence between both concepts. They introduce the thesis that companies carry out corporate socially responsible actions to offset for corporate irresponsibility. Thus, when companies do more harm, they also do more good things, as a strategy to offset for bad behaviour. Therefore, CSR and CSIR would be concepts with a causal relationship. Kotchen and Moon (2012) highlight that companies implement CSR policies not because they believe in CSR, but because it brings more benefits than costs to the organization; while CSR generates profits and sales, CSIR generates costs and externalities, simultaneously. Similarly, Kang *et al.* (2016) also contend that companies commit to CSR to offset for their CSIR.

From the perspective of orthogonality, therefore, it is considered that a company can adopt these behaviours at the same time, so that the concepts of CSR and CSIR are treated as two differentiated constructs and should not be considered as opposite ends of the same continuum, emphasizing the thesis that it is not sufficient or correct to describe CSIR as the lowest level of CSR. Table VI presents the evolution of the CSIR concept from the continuity vs orthogonality approach.

From the review of the academic literature, we propose that progress in the understanding of CSIR requires a definition: from an orthogonal approach, in line with Strike *et al.* (2006), there is ample empirical evidence that CSIR and CSR do not behave as a zero-sum game and

Title	Authors	Year	Name of the journal	Orthogonality	Continuity
"From social irresponsibility to social responsiveness: the Chrysler/Kenosha plant closing"	McMahon	1999	<i>Journal of Business Ethics</i>	X	
"Three lenses on the multinational enterprise: politics, corruption and CSR"	Rodriguez <i>et al.</i>	2006	<i>Journal of International Business Studies</i>	X	
"Being good while being bad: social responsibility and the diversification of US firms"	Strike <i>et al.</i>	2006	<i>Journal of International Business Studies</i>	X	
"Corporate irresponsibility and corporate social responsibility: competing realities"	Jones <i>et al.</i>	2009	<i>Social Responsibility Journal</i>		X
"Doing good deeds in times of need: a strategic perspective on corporate disaster donation"	Muller and Kräussl	2011	<i>Strategic Management Journal</i>	X	
"Understanding attribution of corporate social irresponsibility"	Lange and Washburn	2012	<i>Academy of Management Review</i>	X	
"Corporate social responsibility for irresponsibility"	Kotchen and Moon	2012	<i>The B.E. Journal of Economic Analysis & Policy</i>	X	
"Corporate social responsibility and irresponsibility: a positive theory approach"	Windsor	2013	<i>Journal of Business Research</i>		X
"Discourses on corporate social irresponsibility in the financial sector"	Herzig and Moon	2013	<i>Journal of Business Research</i>	X	
"Are family firms more socially responsible?"	Cruz <i>et al.</i>	2014	<i>Entrepreneurship Theory and Practice</i>	X	
"Formal and informal corruption environments and multinational enterprise social irresponsibility"	Keig <i>et al.</i>	2015	<i>Journal of Management Studies</i>	X	
"Washing away your sins? Corporate social responsibility, corporate social irresponsibility and firm performance"	Kang <i>et al.</i>	2016	<i>Journal of Marketing</i>	X	

Source: Authors' elaboration from the Web of Science database and literature review

Table VI.
Chronological evolution of orthogonality approach vs continuity

that at the same time there can be high levels of both in the same company and, therefore, they are differentiated concepts. The progress of the research will require that future studies look deeper into the relationship between both constructs, CSR and CSIR, in the strength and the valence of their relationship; and from a strategic management focus, we posit that the behaviour carried out by an organization, whether responsible or irresponsible, derives from an intentional business strategy of its leaders or from the absence of measures on the future consequences of their actions; and that, while theoretically the concept of impartial observers is coherent and interesting, practical progress and the possibility of access to empirical evidence require observers to focus on an interest group approach. Thus, CSIR prejudices or adversely affects the fulfilment of the economic, environmental and social expectations of its main stakeholders and, ultimately, society.

Conclusions and future lines of research

The concept of CSIR is relatively new. Although the term was coined almost 40 years ago, it has not been studied or received attention in the literature until the last ten years; the unprecedented social and business alarms caused by CSIR cases, during the economic crisis, has led academics again to focus attention on its study (Lin-Hi and Müller, 2013).

As with the concept of CSR, there is no consensus on the definition of CSIR. In this study, we wanted to highlight the broad lines and themes of debate, making a proposal that provides progress in the study of CSIR. In this regard, a first consequence of its novelty is that few studies have focussed on analysing what it is and why this concept emerges. Even so, and after reviewing the evolution of the CSIR concept analysed by the literature, we have proposed an analysis of the various definitions of CSIR in three dimensions analysed by academics.

Although the initial works on the concept of CSIR from a more philosophical perspective advocated that the assessment of behaviour should be made by impartial observers, the need to reconcile this view with a more applied orientation has generated a tendency to consider that irresponsibility is assessed based on the perception of harm to the stakeholders of an organization.

As to whether CSIR is only a lower level of CSR or is a construct with its own identity, our work, after presenting the diversity of positions discussed in the literature, posits that the evidence suggests companies with CSR can perform acts of CSIR, such that sometimes socially responsible behaviours are performed with the purpose of compensating for, or diverting attention from, irresponsible behaviours.

In addition, the perspectives used to classify orthogonality, also, offer us the idea of the relationship that exists between the three analysed dimensions, since the orthogonality analysis has allowed us to introduce the assessment of irresponsibility and the intentionality of the behaviour to aid in the understanding CSIR as a whole. This has allowed us to develop our own definition of CSIR. Considering this analysis, we posit that CSIR is the result of an intentional strategy – and is more than an isolated event of failure of the company’s socially responsible behaviour – that damages the interests of its stakeholders, provoking individual and subjective perceptions of observers with partisan interest in the company. Moreover, the definition of CSIR and CSR as two differentiated constructs opens up research questions for managers and researchers.

In the first place, Lin-Hi and Müller (2013) open a new question for future investigation regarding the definition of the concept – does CSIR imply a violation of the law or is a violation of the law considered as an unnecessary condition to define the CSIR? Because there are incomplete contracts and a lack of legal regulations on a global scale (Scherer and Palazzo, 2011), companies’ actions may adversely affect others even if companies do not break the law.

In addition to improving the definition of the concept, future lines of research will need to answer the following questions: what are the antecedents of CSIR? what are its main consequences in the short and long term? and what management systems or tools favour or curb CSIR? that is, to take forward the study of the antecedents, moderators and consequences of CSIR.

As far as the first line of research is concerned, the literature on the antecedents of socially irresponsible behaviour or unethical behaviour is more extensive than that which focusses exclusively on the analysis of the concept of CSIR. As we have pointed out in the methodology section, there have been 169 articles derived from the research that discuss the antecedents of socially irresponsible behaviour. Reviewing these articles, the literature has suggested and, in some cases, has studied antecedents at the individual level, at the firm level and the environmental level. However, there is no clear model for understanding the causes that lead companies to behave in a socially irresponsible way, so it is necessary that in subsequent studies analyses be carried out to provide a better understanding of this issue (Zhao *et al.*, 2014).

In particular, academics have carried out their work on the antecedents of CSIR, mainly from institutional theory, to explain how government corruption influences the occurrence of CSIR (Ashforth and Anand, 2003; Cuervo-Cazurra, 2006; Chen *et al.*, 2008; Ioannou and Serafeim, 2012; Keig *et al.*, 2015). However, the literature suggests that other factors at the institutional level

should be considered, such as the financial situation of the market, the level of competitiveness of the environment or competition between companies (Barrena *et al.*, 2016).

In addition, if CSR studies have ignored the role of business leaders in the formulation and implementation of socially responsible initiatives (Waldman and Siegel, 2008, p. 117), it should come as no surprise that very few studies have focussed on the analysis of the antecedents, at the individual level, of CSIR. In the field of psychology and moral behaviour, factors have been studied, such as morality and type of leadership, that exert a positive influence on the occurrence of CSIR (Pearce and Manz, 2011; Pearce *et al.*, 2014). A recent study by Grijalva and Harms (2014) further suggests that narcissism could be an antecedent of CSIR. Although these works propose some management characteristics as antecedents of CSIR, the scarcity surprises. In our opinion, we point out the urgent need to study, based on upper echelons theory (Hambrick and Mason, 1984), the influence of company management behaviours in CSIR, since they are the corporate elites who are ultimately responsible for the behaviours and actions of the organization they lead (Armstrong and Green, 2013; Pearce *et al.*, 2014).

Second, with regard to the consequences of socially irresponsible behaviour as a future line of research, CSIR involves risk and damage at both the institutional and company levels. Among the damages produced by CSIR we can distinguish economic loss and decrease in financial profitability, the loss of trust and a sense of scepticism on the part of interest groups that leads to loss of reputation, notoriety and effect on brand image and deterioration of the legitimacy of the company (Nieto, 2008). In fact, some studies argue that CSIR has a greater effect on interest groups than CSR (Lin-Hi and Müller, 2013). Moreover, we have been able to observe across the analysis of the works on CSIR that a great majority of academics argue that it is the perceptions of the interest groups of the companies that assess the irresponsibility of behaviour. Antonetti and Maklan (2016a) emphasize that morality in the reactions of stakeholders plays a very important role when dealing with cases of CSIR. This work provides a better understanding of how interest groups react to CSIR cases, through the moral damage that explains how observers assess corporate irresponsible behaviour and how this assessment leads to emotional reactions. Therefore, anger at socially irresponsible behaviour is an important driver of consumer and other interest group decisions to retaliate against businesses. Thus, a future line of research should continue to study the feelings and emotions of interest groups towards CSIR, as they directly influence the consequences of this type of behaviour.

On the other hand, the interest group most studied to assess the CSIR of a company are consumers. According to Aldás-Manzano *et al.* (2013, p. 22), “consumers respond more negatively when the company is socially irresponsible than positively to renown”. However, half of consumers attribute these behaviours to selfish ends, a sign that scepticism is a very present variable in the evaluation of CSIR. In fact, even, if they are aware of the organization’s deception and selfishness, it could create a very detrimental effect for the company: they have the power to buy no more products or services. Today, thanks to digitization and information technologies, consumers can damage the company’s reputation and image with their assessments and ratings. Therefore, a new line of research is opened that tries to evaluate the impact of CSIR on intangible assets, in addition to the financial performance of a company. This diversity of consequences on emotions, reputation and/or performance points to the need to analyse the effects of CSIR in the short term as well as in the long term, since the consequences of CSIR will be different depending on the time horizon (Kouchaki and Gino, 2016).

Finally, with regard to the third line of research – CSIR control and prevention mechanisms – some of the studies centred on CSIR propose solutions to reduce the risk of companies carrying out socially irresponsible behaviours. Thus, Windsor (2013) establishes the importance of adopting control mechanisms to mitigate the level

of CSIR, even to not permitting it to be present in companies. In this regard, the literature suggests that actions designed to prevent CSIR need to be taken (Minor and Morgan, 2011). Thus, it is necessary to continue to deepen the analysis of what measures, both internally and externally, could be considered to prevent, and therefore reduce, the likelihood of companies behaving irresponsibly.

The progress in CSIR study also requires empirical evidence to consolidate proposals on the concept, antecedents, consequences and/or moderators. It is not an easy task, given the nature of the question for research in the future empirical works. We understand that researchers face great complexity in obtaining primary data, since it is difficult to ask business leaders if the organizations that they manage conduct socially irresponsible behaviours. The use of secondary databases, although it may restrict the collection of information and limit the interpretation of results, can become an interesting future approach.

Notes

1. The Factiva database collected news on the VW company's emissions scandal as one of the industry's topical trends, with almost 1,800 news reports on the scandal and the company in less than two years, 900 of which were produced in the first three months.
2. The fall in the value of VW shares in the first three months was more than 35 per cent (*El País*, 25 November 2015).
3. Below are some of the CSR indices in which the company appears in 2014 according to its annual report. CDP Global 500 Climate Performance Leadership Index: listed (A); CDP Global 500 Climate Disclosure Leadership Index: listed, 99 points out of 100; CDP Supplier Climate Performance Leadership Index: Listed (A); Dow Jones Sustainability Index World: listed, 88 points out of 100; Dow Jones Sustainability Index Europe: listed, 88 points out of 100. Listed on ECPI Ethical Indices (Europe, EMU, Global), Ethibel Sustainability Index Excellence Europe, Euronext Vigeo Eurozone 120 Index, Global Compact 100, STOXX Global ESG Leaders Indices (Environmental, Social, Governance).
4. The literature often uses as synonyms the terms "ethical behaviour" and "socially responsible behaviour" and the same with the use of "irresponsible" and "immoral". In this work, we follow this approach.
5. This research was carried out in early October 2016.
6. A total of 39 per cent of the sample of articles study aspects not directly related to CSIR. This percentage includes articles that focus on the definition, antecedents and consequences of CSR; analysis of corruption in general; business ethics; analysis of the definition, meaning and scope of bribery; responsible leadership; and others (this last category includes articles that deal with, among others things, the study of social responsibility and ethics in universities and students' perceptions and attitudes towards ethics and CSR, manuals and books about CSR, ethics and leadership, climatic change, research on international business (how to do business, history, consequences), economic, financial, social and environmental policies in different countries and consequences, the influence of political risk on companies, technological innovation, case studies on business strategies, religion, study of the role of NGOs, study of the characteristics of the existing sustainability and human rights instruments at the global level, the role of financial auditors, etc.)
7. These two articles appear in the *Social Responsibility Journal* and *International Journal of Retail & Distribution Management*, which have other impact indexes.
8. A total of 68 per cent of the work on the definition has been undertaken during the last five years and 92 per cent in the last ten years.
9. The question of intentionality is complex, as Iborra (2014) points out. Following Sen (1999), it is important to differentiate between intention and prevention. Thus, the intention of behaviour may not include damage or injury, but this does not exempt the unwanted consequences from being foreseeable and, therefore, involve liability.

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