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Posted Date: 14 August 2023

doi: 10.20944/preprints202308.1025.v1

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Review

Consistency between Definition and Reasons for Applying Corporate Social Responsibility. The Perspective of Social Responsibility Managers

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Abstract: Knowledge of the motivations of managers to practice Corporate Social Responsibility (CSR) is a critical issue for those who promote its adoption. The understanding of these reasons is complicated by the fact that there are different ways of defining this responsibility, raising the question of whether there is any relationship between reasons for adopting it and how to define it. To address this issue, a classification of these reasons was constructed and related to a classification of the different ways of defining CSR. A self-administered questionnaire was applied to a non-probability sample of Social Responsibility managers, which included indicators for both classifications. It was found that these managers present all types of motives, with proactive outweighing reactive motives and that there is a significant degree of correlation between the ways of defining CSR and the reasons for doing so. This suggests that managers present coherence in their objectives (motives) and means (practices of Social Responsibility).

Keywords: corporate social responsibility; motives; definition; social responsibility managers; Uruguay

1. Introduction

Since entering the corporate agenda and academic agenda in the 1950s, the issue of social responsibility of entrepreneurs and companies has gained relevance, and has given rise to very broad academic and institutional literature. Academic production on Corporate Social Responsibility (CSR) has been prolific, and has not lost relevance during the last seven decades. In fact, CSR "has established itself as a very active field of study in the discipline of management". [1 p. 919]

While much research has been done on the benefits (results) of CSR, the issue of why business leaders embark on CSR has been poorly studied. It seems to be assumed that the motivation towards CSR is exclusively reduced to the achievement of these benefits, which implies that this motivation responds only to a type of instrumental rationality. Therefore, other types of motivation are discarded *a priori*, such as the moral and religious values of managers, their personal convictions about how their companies should relate to stakeholders or, more generally, their idea about the company's goals (in particular, those relating to the role that companies must play in society and to the major problems that challenge it, such as poverty, human rights or sustainability). On the other hand, while the accumulated knowledge about the benefits of CSR is important for decision-making at the micro level of each company, it is not enough to understand CSR as a macro phenomenon in today's society and in the market economy.

It is possible that this situation is explained by the predominant idea that "corporate social responsibility is not located in the realm of social ends, but of organizational media" [2 p. 107]. A better understanding of these motivations is a useful input for stakeholders interested in promoting CSR, particularly governments, social organizations, universities and international organizations. Therefore, it is necessary for the academy to address the study of these motivations towards CSR. The first objective of this work is to map the reasons or foundations for applying CSR present in the

literature, classify them into homogeneous categories and evaluate their relative weight in the motivations of managers who lead CSR in their companies. This mapping is based on some of the few publications whose authors have studied this topic from the theoretical point of view, particularly those that have proposed some taxonomy of the reasons or foundations of applying CSR.

The problem is complicated by the lack of theoretical consensus on the definition of CSR, an absence that extends to the different interpretations of the concept present in the corporate world. Can the same reasons lead a manager to incorporate CSR when they interpret it exclusively as the collaboration of their company in solving the problems of the company (or, even, when it reduces it to a form of marketing), that when you define it as a form of management based on ethical precepts or when you interpret it as a way of managing responsibly all the externalities of your company? The second, and main objective of this work, is to investigate the relationship between the way managers interpret this concept and the reasons that lead them to its adoption. It is intended to answer the question: is there a relationship between the way they interpret CSR and the reasons for incorporating it into their companies?

A self-administered questionnaire was applied to a non-probability sample of CSR managers in Uruguay. Indicators, evaluated using Likert scales, were used to measure three types of reasons for incorporating CSR and five ways of defining it. Statistical correlation tests were applied to study the relationship between the two groups of indicators. Both the ways of interpreting the concept, and the types of motifs, were constructed from the review of articles published by academics, most of which can be considered classics in CSR literature.

2. Review of literature

1.2. CSR Managers and CSR Implementation

For several decades academics have been investigating the role played by managers in the implementation of CSR. A few years after this concept emerged in the corporate agenda, [3] observed that with CSR managers were evolving from an exclusive orientation to maximizing profitability, to an approach under which their responsibility is not only to owners, but also to taxpayers and society. [4] mentions that Committee for Economic Development (CED) of the United States, urged "business leaders to contribute to social wellbeing in ways beyond the provision of jobs, taxes, and goods and services" (p.52). According to [5], in this new context "managers have to reconcile two mostly contradictory repertoires" (p.98): on the one hand, generate profits and, on the other, contribute to the solution of issues of society and decide on the importance of different groups of stakeholders. [6] argues that "the sense of Ethical Leadership (EL) should take place and can play a critical role to improve the actual impact of the CSR" (p.77). Conversely, when leaders act by prioritizing their own interests (agency problem) or when they are oriented to concentrate power, they will surely have less interest in incorporating CSR [7].

[8] proposed that managers are the ones who can have an effective vision of CSR to promote it in their companies. In the particular case of middle management, [9] highlights that their beliefs, values and attitudes contribute or impede the implementation of CSR, since this application requires ethical leadership that engages employees. The institutionalization of CSR within each company requires the commitment of senior management because it is a process of cultural change [10]. [11] pointed out that managers have the initiative to implement CSR. [12] indicated that they are the internal agents that ensure a successful implementation of CSR because, as indicated by [13], the managers "create opportunities to move in new directions and facilitators of changes, using the organization's resources to achieve its goals" (p.172), as required by CSR. Also, due to the hierarchical place they occupy in the organization, managers (and particularly middle managers, as is the case of CSR managers) have the possibility to generate a suitable environment that favors the implementation of socially responsible behaviors [14].

[15] argue that the success of the implementation of CSR depends on having a proper dialogue with stakeholders, and highlight the role of top management and middle management in that dialogue. In line with these ideas, the ISO 26.000 Guide [16] analyzes the role of business leaders in

the internal promotion of CSR, the incorporation of governance mechanisms that ensure their internalization in decision-making processes and in the effective communication of CSR, both within and outside the organization. However, [17] warned that some managers have resisted the incorporation of CSR, "arguing that additional investment in CSR is inconsistent with their efforts to maximize profits" (p.603). Given the necessary commitment of managers for the successful incorporation of CSR, academics have striven to demonstrate that there is a link between social and economic performance of companies. Said efforts "were undertaken largely in the hopes of establishing a positive relationship that might be persuasive to business leaders who were skeptical" [4 p. 60] on CSR.

[18] said that companies need internal actors to guide them on the appropriate mechanisms to improve their CSR, and that one way to do this is by appointing senior CSR managers. He proposed that these managers help to raise awareness about the aspects of CSR that involve all business processes, encourage positive attitude towards CSR at lower levels and be those who focus on social and environmental issues. [19] indicate that the effective incorporation of CSR in companies requires understanding that it as a transversal behavior to the operation. Accordingly, they propose that "the person responsible for CSR, whatever the name given in each company... is undoubtedly faced with the difficult task of introducing this criterion into the daily management of the company" (p.3). For [20], the incorporation of CSR generates "the need for an internal leadership, which for different reasons does not usually fall on the classic functional managers, reason why many companies have created specific CSR managers" (p.42).

[19] found in Spain that this function receives different names (CSR Director, CSR Manager, CSR Coordinator), which indicates that it can be located at different hierarchical levels. [21] showed that the position of CSR manager is emerging in Colombia, and that it is a position that is assigned more to women than to men. [18] demonstrated that the existence of a CSR manager correlates positively with the application of CSR. In his opinion, these managers enhance the presence of other factors also associated with CSR, such as the integration of women on the boards and the existence of external directors. [20] found that companies with a CSR manager perform better in the application of CSR, but that the difference was not statistically significant, most likely because it used a small sample.

It has also been noted that among managers there is ignorance and/or incomplete understanding about social responsibility [22], and that "they do not have the necessary experience (social skills) to make socially oriented decisions" [23 p. 88], because they are more oriented to finance or operations. Therefore, since the application of CSR is a decision of managers and owners, it is essential to know their perceptions about CSR [24]: the way they define it and their reasons for adopting it. Although there is research on the perception of CEOs and managers of some specific areas (human resources or marketing, for example) about CSR, there are few papers that study the perceptions of CSR managers. Even more difficult is finding jobs that study their motivations to apply it.

1.2. *The Reasons for the Application of CSR*

Several decades ago the problem of the multiplicity of motivations to incorporate CSR was raised, and the lack of research on this problem was pointed out: "the whole question of motivation with respect to social responsibility is a dense thicket of conjecture" [25 p. 7]. With the aim of constructing a classification of motivations towards CSR, this section analyzes the content of six academic publications that address this topic. Two of them are based on the literature review [26; 27] and the others result from the reflection of their authors [28; 29; 30; 31].

In a widely cited article, [26]) analyzed the *theories* underlying the arguments of CSR proposed by a selected set of authors, in particular some classics in this field of study. They concluded the existence of four types of theories, which they called: instrumental, integrative, ethical and political. Previously, [28] had proposed that the theories to analyze and explain CSR were of four types, which the author named as: social contracts, stakeholders, legitimation and social performance. [29] identified four arguments in favor of CSR, which they called predominant justifications: moral obligation, sustainability, license to operate and reputation. [30] proposed that there are five types of arguments to legitimize CSR, and called them: legal case, social case, moral case, business case and

management case. [27] addressed the issue of the reasons for applying CSR using the term predictors, with which they want to refer to the background of CSR actions and policies. According to Aguinis and Glavas there are at least eight predictors, which they called: regulation, standards, sense of responsibility, act according to a higher order, personal commitment of managers, stakeholder pressures, certification and instruments (achieving business objectives, such as competitiveness or legitimacy). Finally, it is worth mentioning [31], who classified the reasons in: instrumental (to produce results favorable to the company), relational (to build, maintain or restore the legitimacy of the company before its stakeholders) and moral (the application of CSR is driven by the higher purpose of helping humanity).

In the framework of this research it was chosen to group the motives of business managers to incorporate CSR into three main categories, in a similar way as [31]. The first includes reasons that have a *normative character*; that is, those that are related to the duty to be, the moral and the socially correct. Included here are the social contract of [28], the ethical and political theories of [26], the moral justification and sustainability proposed by [29], the moral case and the legal case of [30], the first five predictors of [27] and the moral motives of [31]. The second category includes the reasons of an integrative type, that is, those that argue CSR as the consideration of the needs, expectations and demands of society, some particular stakeholders or all of them. This group includes the stakeholder theory of [28], the integrative theories of [26], the social case of [30], the pressures of the stakeholders of [27] and the relational motives of [31]. Finally, the third category includes the different types of instrumental reasons, that is, those directly related to the achievement of objectives for companies. Here the theories of legitimization and social performance of [28], the instrumental theories of [26], the license to operate and the construction of reputation of [29], the certification and the instrumental predictor of [27] and the instrumental motifs of [31]. [32] highlight the instrumental character of CSR, stating that this concept was born as a management tool at the service of sustainability. Examples of motifs for each of these three categories are given in the fifth column of Table 1.

Since the type of reason for applying CSR is likely to influence CSR strategies and actions, it is necessary to study the motivations of the managers that determine them. Therefore, in this paper the following hypotheses are proposed for comparison:

Hypothesis 1: The three types of reasons that justify the adoption of CSR identified in the literature are present in the motives of CSR managers to apply it.

Hypothesis 2: The three types of grounds justifying the adoption of CSR are independent of each other. This means that in general, each CSR manager tends to have only one of these reasons.

1.3. Ways of Defining CSR

Although some authors suggest that the origin of CSR dates back to the 19th century [33], there is a broad consensus that this concept emerged after the Second World War. Despite the time that has elapsed, there is still no commonly recognized or agreed definition of CSR, despite the efforts that have been made to homogenize this concept. Many works testify to the plurality of ways of interpreting CSR. [25] warned that it is not easy to establish the contents of CSR or set its limits, while Montiel (2008) pointed out that the plurality of definitions is a reflection of the ambiguous nature of the concept. In the context of Latin America, [35] indicated that the definition of the concept "is under constant construction, both historical, as well as theoretical and methodological" (p. 354). The problem becomes even more complex when it is argued that Social Responsibility is a model applicable to all types of organizations [36], including public or state organizations [37]. In summary, as [38] states: "The definition of CSR is both complex and complicated." (p.625)

Despite this conceptual diversity, there are few academic works that analyze and/or systematize this diversity of definitions. The literature review suggests that there are three groups of papers that address this topic: 1) those that identify the thematic areas or dimensions of the CSR concept (e.g.: [39; 40; 41; 42; 43; 44; 45]); 2) those that study the content of the main definitions included in the literature from a historical perspective (for example: [46; 28; 47; 48; 34; 49]) and 3) those that propose some kind of classification of the definitions [50; 51]. Taking as reference these last two academic

publications, this research was chosen to consider five ways to define CSR, which is called here: 1) corporate citizenship (or contribution of the company with society); 2) orientation to stakeholders; 3) ethical management; 4) responsible management of externalities, and 5) Corporate Social Marketing. Examples of each are given in the third and fourth columns of table 1.

This conceptual plurality justifies the need to know how CSR managers interpret CSR, since CSR-driven strategies and policies must surely be influenced by this interpretation. Managers who interpret it as corporate citizenship are likely to emphasize actions outside and outside the operation of the business itself (such as donations and other philanthropic activities) while those who interpret it as guidance to the stakeholders will surely focus on knowing and meeting their demands and needs. It is useful then to determine whether the five types of definitions are adhered to by CSR managers, and whether each adheres to a single way of defining the concept, or shares more than one. Depending on the importance of this issue, the following hypotheses will be tested:

Hypothesis 3: The five ways of interpreting CSR identified in the literature are present in the way CSR managers interpret this concept.

Hypothesis 4: The five types of CSR definitions are independent of each other. This means that, in general, each CSR manager interprets this concept aligned with only one of these definitions.

Few works have focused on investigating the definition or interpretation of the concept that managers have. [52] applied the open-ended question technique to a sample of managers. They asked: "How do you define or what do you understand by the term 'corporate social responsibility'" (p.3). They found that the responses varied greatly among the respondents, that it was difficult to formulate a structured definition and that the common denominator was to highlight the voluntary nature of CSR, which is not a definition in the strict sense. Other studies used a similar technique. [51] applied it to a sample of SME managers and [44] applied it to postgraduate management students from three countries.

There is a long list of works that study the "perceptions" of managers about CSR. But this word is not used to study definitions or interpretations of this concept. Some examples illustrate this situation. Managers have been asked about their main social responsibilities [53]; their opinion on items related to the implementation of CSR [54]; the objectives of their companies in CSR [55]; to evaluate the CSR of their companies [56] or the application of CSR practices in them [57; 58]. However, few studies on "perceptions" focus on understanding how managers define or interpret the concept of CSR. For the specific case of CSR managers we have not found jobs that address this issue.

1.4. The Relationship between Reasons for Applying CSR and Ways of Defining the Concept

In order to relate, from a theoretical point of view, the reasons for incorporating CSR with the different ways of defining it, academic works were sought in the literature whose authors adopt position on each of these two issues. It is not easy to find this type of work, because few articles explain the definition on which the research is based. Moreover, among those who make it explicit, only a small number discuss the reasons for applying it. Table 1 includes papers whose authors propose a definition and rationale of CSR. They are classified according to the two variables: type of motifs and type of definition. In this table it is possible to observe that each way of defining CSR is based on arguments of different types, with the only exception of CSR understood as Corporate Social Marketing, which is only based on instrumental arguments.

If different types of fundamentals are associated among academics with different ways of defining CSR, it is to be expected that the same situation will be observed among CSR managers. If this is the case, it is reasonable to assume that in the application of CSR there is a degree of inconsistency between purposes (reasons) and actions chosen to achieve it, as the latter are likely to be determined by how CSR is interpreted. Given this situation, the following hypothesis will be tested in this work:

Hypothesis 5: How CSR managers define this concept is independent of the reasons for incorporating it.

Table 1. Classification of some publications according to the type of definition of CSR and the category of legitimating argument proposed by the authors.

CSR as:	Type of argument	Author	Definition	Reason
corporate citizenship	Normative	Van Marrewijk [59]	"CSR refer to company activities - voluntary by definition - demonstrating the inclusion of social and environmental concerns in business operations"(p.102)	"The motivation for CS is that CS is perceived as a duty and obligation, or correct behavior" (p.102)
	Integrative	Carroll [60]	"It is suggested here that four kinds of social responsibilities constitute total CSR: economic, legal, ethical, and philanthropic" (p.40)	"here is a natural fit between the idea of corporate social responsibility and an organization's stakeholders. The concept of an interested party personalises social or corporate responsibilities when outlining the specific groups or persons that the company should consider in its CSR orientation (p.43)
	Instrumental	Porter and Kramer [29]	"More strategic CSR occurs when a company adds a social dimension to its value proposition, making social impact an integral part of the strategy" (p.13)	"Companies are called to tackle hundreds of social problems, but only a few are opportunities to make a real difference to society or to confer a competitive advantage" (p.15) (p.15)
Ethics-based management	Normative	Davis [61]	"The substance of social responsibility arises from concern for the ethical consequences of one's acts as they might affect the interests of others." (p.46)	"The idea of social responsibility, however, requires him to consider his acts in terms of a whole social system and holds him responsible for the effects of his acts anywhere in that system" (p.46)
	Integrative	Valentine and Fleischman [62]	"A natural extension of organizational ethics is a company's involvement in CSR, which involves answering the requirements of stakeholders, with particular focus on societal issues and challenges" (p.161)	"social responsibility creates a symbiotic relationship based on "give and take" between stakeholders and companies"(p.159)

Guidance to stakeholders	Instrumental	Wadhwa and Bhargava [63]	"corporate social responsibility is the company's constant commitment to ethical behavior" (p.863)	"Corporate Social Responsibility provides the company with important benefits in risk management, cost savings, capital acquisition, customer relations, and human resource management and innovation capabilities" (p.864)
	Normative	Johnson [64]	"Instead of striving only for larger profits for its stockholders, a responsible enterprise also takes into account employees, suppliers, dealers, local communities, and the nation". (p.50)	"business takes place within a socio-cultural system that outlines through norms and business roles particular ways of responding to particular situations and sets out in some detail the prescribed ways of conducting business affairs" (p.51)
	Integrative	Carroll [60]	"It is suggested here that four kinds of social responsibilities constitute total CSR: economic, legal, ethical, and philanthropic. (p.40)... At its most fundamental level, this is the obligation to do what is right, just, and fair, and to avoid or minimize harm to stakeholders employees, consumers, the environment, and others)" (p.42).	"The concept of stakeholder personalizes social or societal responsibilities by delineating the specific groups or persons business should consider in its CSR orientation" (p.43)
	Instrumental	Burke and Logsdon [65]	"thus serving more fully the interests of stakeholders and society" (p.495)	"produces substantial business-related benefits for the enterprise, in particular by supporting the core business activities and thus contributing to the effectiveness of the enterprise in fulfilling its mission" (p.496).
		García, Azuero y Peláez [66]	"It is conceived as a business management approach aligned with the objectives and development plans of the organizations,	"CSR , driven by a strategic business vision... contributing to improving the competitive and sustainable situation of the company" (p.87)

			and with the needs and expectations of its stakeholders". (p.85)	
Externality management	Normative	Davis and Blomstrom [67]	"Businessmen apply social responsibility when they consider the needs and interest of others who may be affected by business actions". (p.12)	"Social responsibility, therefore, refers to a person's obligation to consider the effects of his decisions and actions on the whole social system" (p.12)
	Integrative	ISO [16]	"responsibility of an organization before the impacts that its decisions and activities (products, services and processes) cause in society and the environment..." (p.106)	"An organization should respect, consider and respond to the interests of its interested parties" (p.119).
	Instrumental	Fitch [68]	"the serious attempt to solve social problems caused wholly or in part by the corporation" (p.38)	"to identify and solve those social problems in which they are intimately involved, and when the possibility of profit is available as an incentive" (p. 45).
Corporate social marketing	Instrumenta	Lichtenstein, Drumwright and Braig [69]	"the various forms of company involvement with charitable causes and the nonprofits that represent them " (p.16)... As collaborative marketing relationships flourish in various forms (e.g., CSR initiatives, cobranding, cross-promotions, strategic alliances)" (p.17)	"is based on the premise that when a company visibly aligns with a nonprofit, consumers may reasonably infer that support of the nonprofit is also support of a goal of the corporation with which they identify" (p.17)

Source: own elaboration.

3. Methodology

Universe and sample. The universe was made up of managers who lead CSR activities in companies operating in Uruguay. Some of these managers lead the whole CSR process, but others are focused solely on managing CSR activities aimed at the community. We worked with a non-probabilistic sample, obtained from a database built from different sources of information: websites of companies in the universe, references of social organizations that work collaboratively with companies, associations promoting CSR and press articles. A questionnaire was applied to the 178 companies in the database, with 56 responding, giving a response rate of 31.4 per cent. The questionnaire was applied in two ways, depending on the alternative chosen by each respondent: self-administered (sent by email) or by personal interview. Once the quality of the questionnaires was evaluated, five were eliminated due to different problems.

Indicators and measures. The motives were operationalized using six indicators, corresponding to two indicators for each of the three types of motives: ethical, integrative and instrumental (see Table 2). Each of the indicators consisted of a phrase beginning with the causal conjunction "Because". Since the variable reasons for applying CSR "has rarely been studied using quantitative methods" [31, p. 100], the phrases were chosen arbitrarily. To measure the responses, a Likert scale of five values was used, where 1 corresponds to "does not match at all" and 5 corresponds to "totally matches". CSR definitions were operationalized using the five indicators included in Table 4 (using one indicator for each type of definition). These indicators were measured with the same Likert scale used to measure the motifs (see Table 2).

Table 2. Descriptive statistics of each type of foundation. CAMBIAR LAS COMAS POR PUNTOS.

Type of justification (reason)	Cod	Indicator	Responded			
			Does not match at all	Fully agreed	average	Standard deviation
Éthic	ETH1	Because it is a moral obligation of every company.	11,8%	31,4%	3,49	1,377
	ETH2	Because it is part of the personal convictions of those who lead the company.	2,0%	54,9%	4,27	1,002
Integrative	INT1	Because it helps to better manage the relationship with stakeholders.	3,9%	37,3%	3,86	1,096
	INT2	Because it begins to be a requirement by some important stakeholders for YOUR company (for example: customers, employees, the State or others).	17,6%	13,7%	3,02	1,304
Instrumental	INS1	Because it contributes to the good image of the company.	11,8%	7,8%	3,06	1,156
	INS2	Because it is fashionable and it is necessary not to stand aside.	64,7%	3,9%	1,67	1,071

4. Results

Each motive was operationalized with a proactive and a reactive indicator. Thus, for example, incorporating CSR because it is a moral obligation indicates a reactive attitude to the perception of an external requirement. Instead, incorporating CSR because it is part of personal convictions is a proactive attitude, born of self-initiative. Table 3 transcribes some descriptive statistics of the indicators on the reasons for applying CSR: mean, standard deviation, percentage that responded "totally coincides" and percentage that answered "did not coincide at all. It can be seen that the proactive motive receives greater adhesion than the reactive motive in the three types of motives. This suggests that the incorporation of CSR results mostly from the interest and the initiative of these managers, rather than the perception of external factors to respond to or adapt to (moral obligations, stakeholder demands or adapt to fashion).

On average, the two indicators on ethical motivation collect the highest score, followed by the indicators on integrative motivation and, with a much lower score, the two indicators on instrumental motivations are placed as average. With the exception of the INS2 indicator, which presents a radically negative argument for the head of an undertaking, the indicators on the other grounds were endorsed by an average or high proportion of the sample. For this reason, hypothesis 1 is validated: The three types of reasons that justify the adoption of CSR identified in the literature are present in the fundamentals of CSR managers.

Table 3 includes correlation coefficients resulting from applying an ANOVA test to the six indicators on reasons for incorporating CSR. Some interesting results can be observed there. First, the pair of indicators on the type of ethical motivation strongly correlate with each other, the pair of indicators on instrumental motivation also correlate (although less strongly) and the pair of indicators on integrative motives has a low correlation (and with a lower significance level: 90%). Secondly, ethical reasons are independent of other reasons. Thirdly, there are correlations between indicators corresponding to integrative and instrumental motives, but with inverse directions: tends to be positive when the instrumental argument is the contribution of CSR to the good image of the company, but tends to be negative when instrumental argumentation is related to not being left out of what is happening with CSR in the corporate world. The incorporation of CSR as reactive behavior to the demand of stakeholders is aligned with its incorporation as a brand management tool (proactive behavior), but not with incorporation to stay out of fashion (reactive behavior). The proactive integrative argument (CSR helps to better manage the relationship with stakeholders) does not correlate with the proactive instrumental motive (CSR serves to improve the image of the company), while negatively correlating with the reactive instrumental argument (because it is fashionable).

Table 3. Correlation between types of CSR rationale. CAMBIAR COMAS POR PUNTOS.

Type of justification (reason)	Cod	Type of justification (reason)					
		Ethic		Integrative		Instrumental	
		ETH1	ETH2	INT1	INT2	INS1	INS2
Éthic	ETH1	1	,510**	-,008	-,050	-,056	-,009
	ETH2		1	-,093	-,065	,038	-,006
Integrative	INT1			1	,254 ⁺	,228	-,278*
	INT2				1	,371**	,205
Instrument	INS1					1	,307*
	INS2						1

In summary, the results suggest that: 1) ethical motives are independent of the other two types of motives, and 2) there are some interdependencies between integrative and instrumental motives. Therefore, these results partially invalidate hypothesis 2 as formulated: The three types of reasons that justify the adoption of CSR are independent of each other. This means that in general, only one of these reasons tends to predominate for each CSR manager, but there is a certain degree of coexistence of integrative and instrumental reasons.

To evaluate hypothesis 3, the statistics included in Table 4 were calculated: mean, standard deviation, percentage that answered "totally coincided" and percentage that answered "did not coincide at all. It can be seen that the ethical definition is present in the vast majority of CSR managers and that, conversely, the definition of CSR as social marketing receives the support of a very small part of the sample. The interpretation of CSR as management based on considering the needs of stakeholders and building win-win relationships with them is in second place, while the definition aligned with ISO 26000 is shared by barely half of the managers surveyed. These results validate hypothesis 3 (The five ways of interpreting CSR identified in the literature are present in the way CSR managers interpret this concept), but indicates that definitions that associate CSR with ethical management predominate, the attention of stakeholders and return to society what the company receives from it.

Table 4. Descriptive statistics for each type of definition. CAMBIAR COMAS POR PUNTOS.

type of definition	Indicator	responded		average	standard deviation
		Does not match at all	fully agreed		
DEF1	It is a way of managing the company based on ethical principles.	3,9%	90%	4,51	,784
DEF2	It is a form of management based on looking at the needs of the company's stakeholders and building win-win relationships with them.	7,8%	78%	4,25	1,093
DEF3	It is a way of giving back to society what the company receives from it.	15,7%	59%	3,71	1,101
DEF4	It is the will to reduce the negative impacts of the operation of the company on stakeholders and society.	35,3%	45%	3,04	1,442
DEF5	It is mainly a tool that serves to strengthen the company's image.	58,8%	22%	2,47	1,120

The results in table 4 suggest that some managers agree with more than one of the definitions. However, as can be seen in Table 5, the definitions adopted by them are almost all independent of each other. Only: 1) an important correlation between the definitions of CSR as attention to stakeholders and as management of externalities and 2) a weak correlation between the definition of CSR as ethical management and as corporate citizenship (contribution to society)....falta algo - seem to be dependent??. These results suggest some interpretations. The first suggests that the definitions of CSR as stakeholder care and externality management are complementary: while the first emphasizes directly addressing needs and building relationships with stakeholders, the second emphasizes the management of the externalities of the operation on them. Moreover, given that the definition of CSR as ethical management is shared by 90% of respondents, and that it does not correlate with any of the other definitions except that weak correlation with CSR as corporate citizenship, it is possible to assume that managers include ethics as a dimension of CSR, rather than as a definition of the concept in the strict sense. These results imply a partial validation of hypothesis 4, which states: The five types of CSR definitions are independent of each other.

Table 5. Correlation between types of CSR definitions.

	DEF2	DEF3	DEF4	DEFf5
DEF1	,032	,270	,123	,154
DEF2	1	-,003	,463**	,096
DEF3		1	-,056	,033
DEF4			1	,075

** . The correlation is significant at level 0.01 (2 tails).

* The correlation is significant at a level of 0.10 (2 tails).

To evaluate hypothesis five, correlation coefficients were calculated between each way of defining CSR and each type of reason to incorporate it. These coefficients are included in Table 6. The results show that ethical motivations are only associated with the definition of CSR as ethical management. It is also shown that instrumental motives correlate with the definition of CSR as Corporate Social Marketing, and that only one motive correlates in a weaker way with the interpretations of CSR as orientation to stakeholders. On the other hand, integrative motives correlate with the definition of CSR as guidance to stakeholders and as management of externalities, which is consistent from the theoretical point of view. Indeed, stakeholder orientation presupposes integrative motivation and responsible management of externalities has as a prerequisite dialogue with stakeholders (integrative orientation) for the purpose of correctly identifying the externalities that the operation of the undertaking may generate on them. Finally, it should be noted that the definition of CSR as corporate citizenship is independent of the three types of grounds.

Taken together, these results invalidate hypothesis 5, which states: How CSR managers define this concept is independent of the reasons for incorporating it. Indeed, only the definition of CSR as corporate citizenship was independent of the motivation to incorporate CSR. Conversely, the definition of CSR as ethical management is exclusively linked to ethical motives, while the definition of the concept as Corporate Social Marketing is only associated with instrumental motives (in particular, the correlation between the definition of CSR as corporate social marketing and the reason related to the construction of brand image is very strong). The definitions of CSR as guidance to stakeholders and management of externalities are in an intermediate situation, because although both were independent of ethical reasons and (partially) instrumental reasons, each has interdependence with integrative motives. In summary, the results of this work indicate that the coherence between the definition of CSR and the reasons for applying it predominates among CSR managers.

Table 6. Correlation between types of CSR definition and types of rationale. CAMBIAR COMAS POR PUNTOS.

Type of justification (reason)	Cod	Indicador	Interpretation of CSR				
			DEF1 Ethics-based management	DEF2 Guidance Stakeholders	DEF3 corporate citizenship	DEF4 Externalities management	DEF5 Corporate Social Marketing
Ethics	ETH1	Because it is a moral obligation of every company.	,283*	-,058	,110	-,080	-,153
	ETH2	Because it is part of the personal convictions of those who lead the company.	,353*	,008	,202	,062	-,010
Integrative	INT1	Because it helps to better manage the relationship with stakeholders	-,057	,648**	-,001	,345*	,070
	INT2	Because it begins to be a demand by some stakeholders Important for YOUR company (for example: customers, employees, the State or others.	,244	,319*	,143	,500**	,213
Instrument	INS1	Because it contributes to the good image of the company.	,231	,289*	,232	,155	,704**
	INS2	Because it is fashionable and it is necessary not to stand aside.	-,103	-,148	-,034	-,030	,334*

5. Conclusions

Researchers in the field of CSR have focused on the study of the benefits that its application generates for companies, but have paid little attention to the study of the motivations that lead managers to incorporate it. In particular, this problem has not been investigated for CSR managers. Obviously, the search for certain benefits is a motive, but it is exclusively an instrumental motive, supported by a result-oriented rationality. In this research it was found that management decisions on CSR are also based on ethical motivations (as is the case of their personal convictions or a sense of moral duty) and reasons related to the conviction that the company must or needs to incorporate the perspective of stakeholders into its management.

An important result is also the existence of a certain degree of statistical correlation between the ways of defining CSR and the reasons for incorporating it. This suggests that, although managers interpret CSR differently, there is a degree of consistency between its interpretation and the reasons for applying it. For example, ethical motivations were found to be more associated with the definition of CSR as ethical management, while integrative motivation is more associated with the definition of CSR as management based on the consideration of stakeholders' needs. Since each way of interpreting CSR involves focusing on different types of practices, it can be inferred that, in general, decision makers choose CSR practices consistent with the reasons that lead them to apply them. Thus, for example, in the case of instrumental motivations, it would be confirmed that companies that focus on corporate social marketing actions, do it strongly based on this type of motive.

The results of this work raise new problems and research questions. Since it was found here that the CSR managers do not base their decision on a single type of motives, the question arises of better understanding how different types of motives are combined in the minds of these decision makers. A better understanding of this phenomenon can contribute to the debate between those who understand that CSR is something that all companies should adopt and those who propose that its adoption is something that companies choose to do according to corporate objectives. There is also a need to study in greater depth the difference between reactive and proactive motives. Here it was found that proactive motives have a greater presence than reactive ones, regardless of the type of motives. If this is confirmed in other studies, it could be concluded that the adoption of CSR is more proactive than reactive behavior. This conclusion constitutes a relevant input for the different public, private and third sector actors that promote CSR.

This research has some limitations, which need to be made explicit. Firstly, the use of non-random sampling and the small sample size suggest that the statistical results are weak and should therefore be considered as preliminary. Secondly, it should be noted that only two indicators were used to represent each type of motive, which clearly suggests that what was measured was only partial aspects of each indicator. In this regard, future research should build and validate a set of indicators covering the different aspects included in each type of motive. For example, in the case of instrumental motives, indicators should be designed for such reasons as: increasing employee engagement, consolidating corporate culture, obtaining operating permission (social leave) community, strengthening corporate reputation, etc. And, in the case of normative reasons, indicators should be included for reasons such as: the personal values of decision makers, the prevailing values in the company where the company operates, corporate culture, the definition of mission adopted by companies, the convictions of decision makers about the role of the company in society and the problems that afflict it, etc.

Author Contributions: All authors participated in the designed, data collection and drafting of the article and accepted its final version.

Funding: The authors received no specific funding for this work

Institutional Review Board Statement: Not applicable.

Informed Consent Statement: Not applicable

Data Availability Statement: Not applicable

Conflicts of Interest: The authors declare no conflict of interest.

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