

# Corporate irresponsibility and corporate social responsibility: competing realities

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## Abstract

**Purpose** – Building on the work of Carroll this article attempts to unravel, explore and explain corporate social responsibility (CSR) as a theoretical construct that has implications and consequences for corporate governance in particular, and more generally for the economy, business and society. It aims to extend Carroll's work on definitional constructs by re-examining some of the theoretical frameworks that underpin, inform and guide CSR.

**Design/methodology/approach** – Carroll identified different levels, or a pyramid, of CSR and these are outlined and the advantages and disadvantages of a pyramid, levels-based approach discussed. The main contributions of this article lies in its exploration of corporate social irresponsibility (CSI) as a concept in contrast to CSR. Bowd, Jones and Tench's CSI-CSR model is described, explained, analysed and used as a conceptual tool to make the theoretical move from a pyramid or level-based approach to a more dynamic framework of analysis.

**Findings** – The proposition that CSI is better suited to a shareholder business model and CSR sits more comfortably with a stakeholder business model is examined. It is contended that people often wrongly equate CSR with irresponsible corporate actions. The CSI-CSR model establishes a theoretical framework around which grounded empirical research can be undertaken, applied and on which it can be reported.

**Research limitations/implications** – This is a new area of research that addresses a gap in the literature and puts forward innovative theoretical models. Discussing the concept of irresponsibility makes for an interesting theoretical move. It questions the idea that corporations and business per se are always or necessarily socially responsible.

**Originality/value** – In looking at and developing existing theoretical models, concepts and frameworks and exploring their merits, shortcomings and limitations, the article will be of interest and relevance to the business and academic communities. If there is such a thing as CSR then the implication is that there is such a thing as CSI and it is on this issue that this article seeks to promote and stimulate discussion.

**Keywords** Corporate social responsibility, Business ethics

**Paper type** Research paper

## Introduction

Corporations, their activities and governance have long been of interest to management and social scientists (see for example, Sampson, 1983). As it has gained a higher profile on the political, economic and business agendas in recent years (see for example, [www.csr.gov.uk](http://www.csr.gov.uk); Commission of the European Communities, 2001, 2002), corporate social responsibility (CSR) has received increased attention from academics (see Whetten *et al.*, 2002; Arpan, 2005; Evlueocha, 2005; Riese, 2007; Birch, 2008).

Corporate governance can be defined in a narrow and a broad way. For those who define it narrowly corporate governance is largely concerned with board level management issues. Reporting on the situation in the UK the Committee on the Financial Aspects of Corporate Governance (1992, p. 15) described the term as "the system by which companies are directed and controlled". Such a narrow definition, adopting and advocating as it does a top

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# Corporate Irresponsibility

**G Thomas**



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