Corporate Social Responsibility in a Comparative Perspective

Cynthia Williams, Osgoode Hall Law School of York University
Ruth V. Aguilera

Document Type
Book Chapter

Publication Date
2008

Source Publication

Abstract
Comparative studies of corporate social responsibility (CSR) are relatively rare, certainly as contrasted with other related fields, such as comparative corporate governance or comparative corporate law. This is to be expected in a field, CSR, that is still "emergent" (McWilliams, Siegel and Wright, 2006).

Moreover, the field of empirical CSR research generally has been hampered by the lack of a consistent definition of the construct of CSR, as well as its operationalization and measurement, as recently pointed out by McWilliams et al. (2006) and Rodriguez et al. (2006). This lack of consistency of CSR definitions across studies makes it difficult to evaluate and compare the findings from different studies because they usually refer to different dimensions of CSR. Most research on CSR has focused on the consequences of CSR implementation or lack of implementation on financial performance with little attention to comparative issues (e.g. McWilliams and Siegel, 2000; Margolis and Walsh, 2003; Barnett and Salomon, 2006), the main exception being a meta-analysis which includes studies conducted in the context of different countries (Orritzky et al., 2003). We know, however, from existing research that individuals are likely to have distinct expectations and attitudes towards CSR contingent on the industry (Bansal and Roth, 2000; Strike et al., 2006) or societal culture (Waldman et al., 2006) in which they are embedded.

Comments
© Oxford University Press
By permission of Oxford University Press.
www.oup.com

Repository Citation