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Can firms have a knowledge-based CSR personality? A matrix typology

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Abstract: Extant literature in corporate social responsibility (CSR) is broad and prevailed by empirical studies, but the conceptual understanding of the relationship between the firm's knowledge of social responsibility and practices seems scanty. The literature evidence that tried to classify firms based on their CSR personality from a knowledge perspective is quite limited, and hence the motivation of the research gap in this paper. The paper develops a conceptual level matrix model based on the review of pertinent theoretical work of stakeholder theory in the context of social responsibility literature. Following on, a matrix typology of four CSR personality types of defectors, accidentals, hypocrites, and apostles are proposed in the paper. As the study is at a conceptual level, future research could empirically test and refine the CSR personality typologies model in multiple contexts. Finally, some concluding remarks on the need for an understanding of the typology of firms based on CSR practices and knowledge (i.e., know-how) and related implications are presented.

Keywords: corporate social responsibility; CSR; matrix model; CSR personality; CSR knowledge; CSR practices.

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1 Introduction

Corporate social responsibility (CSR) seems to be one of the most critical business concepts, widely discussed and researched in the last decade. Consequently, commitment to CSR has often become a priority for most firms. CSR commitment is defined as the effective management of social and environmental issues, which is linked to the activities of the firm (Kolk and Vantudler, 2006; Moneva et al. 2007). Addressing social and environmental issues have now become a priority for the firm and it has emerged as an area of topical management research (Casalegno et al. 2017; Lee, 2011; Nguyen et al. 2021; Papasolomou et al. 2018; Ying and Zhang, 2012). Despite firms becoming more CSR conscious, some of them are more worried about their CSR image as opposed to their CSR actions. Studies further suggest that CSR affects the image and reputation of the firms (Melo and Garrido-Morgado, 2012; Chernev and Blair, 2015) and its activities signal higher brand value for consumers through perceptions of better quality and greater differentiation (Bhattacharya et al., 2020).

Most of the firms have inadequate knowledge of CSR practices and it has been found domestic firms particularly in the emerging economies spend little on CSR (Nguyen et al., 2021; Papasolomou et al. 2018). Therefore, the challenge is about the know-what and know-how required to allocate the right amount of funds and engage in appropriate CSR activities (Kim, 2019; Sinthupundaja et al., 2020). More often, firms' CSR practices are guided by pressure from the stakeholders, whose views on CSR commitment and knowledge-based practices could be different. For example, shareholders of the business seek to maximise their profits and are often self-interested in focus (Friedman, 1970; Bakan, 2004; Fisher and Lovell, 2009; Hooker, 2011). Maintaining a sustainable stakeholder relationship is becoming more important (Freeman et al., 2021). A major debate in business ethics is centred on whether managers should be concerned primarily on the interests of shareholders and whether they should consider or balance the interest of different stakeholders (Calabrese et al., 2013; Campbell, 2007; Agle et al., 2008; Freeman et al., 2007). However, a firm has social responsibilities, as its strategic decisions often affect a wide range of stakeholders. So, the stakeholder perspective emphasises the need to consider a wide range of stakeholders' knowledge and their

interests (Crane and Matten, 2010; Carroll and Buchholtz, 2011; Sinthupundaja et al., 2020). Having a deep knowledge of the know-what, know-how and know-why of CSR practices would help the firm develop a more strategic approach to CSR, the building and sustenance of sustainable stakeholder relationships as the key to firm performance (Freeman et al., 2021; Sinthupundaja et al., 2020; Kim, 2019). Strategic CSR has become a component of a business firm to enhance its competitive advantage and long-term sustainability (Porter and Kramer, 2006; Halme and Laurila, 2009; Brik et al., 2010; Carroll and Shabana, 2010; Rodriguez-Melo and Mansouri, 2011; Kaplan and Kinderman, 2020; Monowar and Humphrey, 2013).

Though research in CSR is extensive and dominated by empirical and conceptual studies, only a few studies have attempted to provide a CSR related framework. The models developed in social responsibility literature had their fair share of criticism. Researchers have pointed out gaps in the existing models of CSR including the widely cited Carroll's (1991) model. Carroll's pyramid model is criticised of being more western-centric, and its applicability to developing countries might not be effective (Masound, 2017). This prompted researchers like Viser (2012) to develop a CSR model based on Carroll's (1991) pyramid model for the developing countries in Africa. The argument of this model is in developing countries, economic responsibility continues to receive the most emphasis, with philanthropy being accorded the second highest priority, followed by legal and then ethical responsibilities.

Aras and Crowther (2009) found another flaw in the existing models of CSR. They argued that the current models failed to address the issue of sustainability and environmental protection. Their model brings a broad view of CSR practices without pointing out specifically what should be done to ensure environmental protection and sustainability. Viser 2.0 model provides a holistic approach to CSR that encompasses all aspects of a company's operations, including its products and services, its relationships with stakeholders, and its impact on the environment (Viser, 2012). Nalband and Kelabi (2014) developed their universal model after re-visiting Carroll's (1991) pyramid model, and including generic elements of beliefs, values, and assumptions. The main argument of this model is that companies can discretionarily decide during a conflict situation in the choice of CSR practices. However, the model does not specifically address how to tackle an environmental issue. Jose and Venkitachalam (2019) proposed a CSR model for multiple industries based on altruism and CSR engagement. Saridakis et al. (2020) developed a typology of various social responsibility activities that reveal different classifications of CSR. Whereas this study proposes the model is based on CSR knowledge (i.e., cognitive aspect) and CSR practices (i.e., behavioural aspect) which have been overlooked in the previous models. The model classifies firm's CSR personality from a knowledge oriented cognitive aspect that is not clearly evident in the existing literature, and thus address this gap in the literature. This paper proposes a matrix typology by addressing the following 'RQ: *Can firms have a knowledge-based CSR personality based on CSR practices and CSR knowledge?*'

We base the proposed typology of CSR firms along the two dimensions, which are the firm's know-how of CSR and their practices related to activities and commitment. Based on the focus of this study we argue firms can develop and evolve with a knowledge-based personality of CSR and are classified into four types. We further suggest that often a firm's CSR personality is developing continuously because of the incessant pressure and changing expectations of several stakeholders of the firm.

2 Background of stakeholder theory in CSR

While stakeholder theory is not a model per se, it is considered important to review as it is as one of the earliest and most commonly referred to theories of CSR literature. In the existing literature, there are many studies using highly cited theories like Carroll's pyramid model and institutional theory to analyse CSR of firms. Considering this study is motivated to the understanding of different CSR personality types of firms, stakeholder theory seems more appropriate and therefore the literature focus of this study. As sustainable stakeholder relationships are a key source of sustainable competitive advantage (Freeman et al., 2021), firms often undergo immense pressure from the stakeholders regarding CSR practices and of late has been pushing for more considerable CSR efforts. This might force firms to invest in CSR knowledge development activities to maintain continuing relationship with the stakeholders.

2.1 *Relevance of stakeholder theory*

Stakeholder theory put forward by Freeman (1984) emphasises on creating value for different stakeholders (Agle et al., 1999; Carroll, 1979; Davenport, 2000). According to Freeman (1984) and related recent studies (Dmytriiev et al. 2021; Freeman et al. 2004) suggest any group or groups that can affect or be affected by firm objectives are classified as stakeholders. The stakeholder groups can be customers, employees, suppliers, community groups, and managers (McWilliams and Siegel, 2001). Factors which might affect CSR are pressures from competitors, managers, customers, investors, and governments (Haigh and Jones, 2006). Historically, the stakeholder theory has been used by researchers in explaining the CSR actions of the firm. In the 1990s, the concept of CSR was examined and tested using stakeholder theory and theories about business ethics (CSR as ethics driven – Friedman, 1962, Freeman, 2008, Carroll, 1991). This period also witnessed the evolution of different concepts proposed by various researchers like corporate associations (Brown and Dacin, 1997), corporate image (Barich and Kotler, 1991), corporate reputation (Fombrun and Shanley, 1990), corporate citizenship (Waddock, 2004), corporate social performance (Carroll, 1979), corporate identity (Schmitt and Pan, 1994), all of which are related to CSR.

Carroll (1991) considers a firm as a person created under the law with all obligations to the society, and it must base its baseline of operations on laws existing in the society. Bakan (2006) argues that firms are not talked about as institutions; they are considered as a person. He suggests that firms put more money to build, develop, and maintain an image capable of caring for others. In the new millennium, the impact of CSR on firms and stakeholders has been given more importance, where the focus was on connecting CSR to profitability and financial performance. Prahalad (2005) argues that a firm could achieve the dual aim of being a good corporate citizen while maintaining high standards of CSR by carefully targeting poor people. The pursuit of the enhanced corporate image seems to be the focus of firms; this could be for altruistic or coercive motivations (Baron, 2001; Husted and Salazar, 2006). Firms like Google and eBay provides compelling examples of how firm can be successful without making profitability as the ultimate driver (Freeman et al., 2004; 2021). Gaining and maintaining a CSR image seems to be the priority of any firm. This is based on the credibility of an organisation depends on its legitimate activities in consonance with the moral rules of the society (Schiopoiu-Burlea and Popa, 2013).

There are altruistic and coercive motivations for pursuing CSR (Baron, 2001; Husted and Salazar, 2006). Coming to coercive CSR practices, they are generally pursued with an intention to return on investment and enhanced financial performance. Whereas altruism motivated projects are those that are undertaken to provide social benefit to minimise costs but with the hope of reputational effects. However, the downside to these CSR motivations is the agency costs that take place when managers decide to invest in these activities with no observable consequences so that moral hazard and other agency costs can emerge, even in seemingly charitable projects (Husted and Salazar, 2006). Empirical studies of philanthropy have used an instrumentalist logic as well to make the case that, regardless of motivation, discretionary CSR can satisfy moral and economic components of the business/society relationship (Navarro, 1988).

3 Toward a typology of knowledge-based CSR personalities and analysis

The role of corporate communication plays an important role in the image building of firms (Brammer and Pavellin 2004; Dawkins and Ngunjiri 2008; Highhouse et al. 2009). Communication problems arise in establishing what, which and how CSR knowledge should be communicated in order to satisfy the needs of stakeholders and legitimate corporate behaviour (Sinthupundaja et al., 2020; Kim, 2019; Arvidsson, 2010). Effective communication provides a relevant knowledge-based perception of the firm among the stakeholders. Nearly every large firm showcases its social responsibility initiatives publicly (Smith and Alexander, 2013). However, such actions that firms undertake may or may not convey their authentic commitment, know-how and practices of CSR (Lanis and Richardson, 2015). Firms are criticised for not ‘walking their CSR talk’ (Lyon and Montgomery, 2015), sometimes in such terms as ‘greenwashing’ (Bowen, 2014) are apparent, which implies intentional deception.

The model depicts the four personality types of firms based on CSR know-how and CSR practices. The development of this model is inspired by the well-established Apostle model, which was developed in the mid-1990s by Harvard Business School as a tool to improve the performance of a firm that offers a product to customers (Jones and Sasser, 1995). It plotted customer loyalty against customer satisfaction and identified ‘apostles’ as customers who are very satisfied and very loyal, who would also have the know-what and know-how to convince more customers to buy a product. By contrast, ‘hostages’ are customers with no alternative, and ‘mercenaries’ buy what is cheapest. ‘Defectors’ are not very satisfied and not loyal, so they would readily switch to other products. However, the only similarity to the apostle model is the similarity in some classification of names and the two-by-two matrix approach. The four quadrants are by classifying firms based on a low-to-high level of CSR know-how and CSR practices. Here is how each category in the CSR personality matrix model is described and analysed below. We propose four firm personality typologies based on the model and construct the following four propositions connected to the different CSR personality categories for a fertile understanding of the relationship between CSR know-how and the level of CSR practices in firms (see Figure 1).

Figure 1 Matrix model of knowledge-based CSR personality types (see online version for colours)

CSR Practices	High	<p><u>Accidentals</u></p> <p>(i.e. This category of firms have limited CSR know-how, but their values influence high level of sustainable practices. They believe in helping others and often provide generous help to the disadvantaged in society. They generally address stakeholders' interests and provide high-quality services, offer regular work opportunities and pay fair compensation to their employees.)</p>	<p><u>Apostles</u></p> <p>(i.e. This category of firms have high know-how, high ethical values, and are deeply concerned about global sustainability issues. They believe that they are the main perpetrators behind the environmental debacle that the planet is facing. They argue it is critical that they should do something to negate this, and it is the responsibility of all individuals.)</p>
	Low	<p><u>Defectors</u></p> <p>(i.e. This category of firms lack both the know-how of CSR practices and real concern of sustainability issues such as ecological degradation. Their main purpose is about making a profit and often their behavior could be destructive to environmental sustainability, for example overuse of plastics, chemicals etc.)</p>	<p><u>Hypocrites</u></p> <p>(i.e. This category of firms are potentially the most dangerous who have high CSR know-how but do not adequately practice sustainability. They often have sound knowledge of environmental sustainability issues and quite vocal about these issues to their stakeholders. They participate in forums advocating CSR, educating others on the importance of sustainable practices, but are reluctant to practice themselves what they preach.)</p>
		Low	High

3.1 Defector typology

This type of firms is generally not aware of CSR, less concerned about environmental issues, or they believe that the claims on ecological degradation are false. They are less altruistic and are concerned only about making a profit. Majority of them are small businesses, mainly focused on the domestic market. They believe CSR is something for big corporations, and small businesses need not follow this, and their operational behaviour could destroy the environment. They hold weak ethical values and firmly believe making a profit is the only motive of the business. The approach is in line with Friedman’s (1970) school of thought the only social responsibility of the firm is to make a profit.

The practices CSR defectors follow sometimes because of ignorance; most SMEs do not know enough about environmental requirements to ensure that they always comply with all of them. The regulators do not enforce strict laws, and for these firms; as a result, CSR is about making a profit, paying your employees and suppliers. They believe that SMEs have a low environmental impact and have no environmental issues to consider. They are also not aware of environmental legislation. However, the authorities often

ignore the damage that these SME's can do collectively in areas like pollution. For example, SMEs account for approximately 64% of the industrial pollution in the European Union, only very few of them proactively engage in actions to reduce their environmental impact (Calogirou, 2010). Policy changes have to be enacted by the regulators, and this has to be communicated effectively to SMEs.

Most of the SMEs are driven by short-term profit, the long-term benefits of being more socially responsible, and the significance of this should be communicated to the businesses. In the wake of a pandemic like the current COVID-19 crisis, the aspect of health and safety should be a part of CSR. The firms, mainly SMEs, should focus first on the health and safety of their employees, customers, and suppliers. They should cultivate healthy habits and practices within the firms, and it should be embedded in the firm culture. Additionally, firms can be ignorant and lack know-how about the impact damage that they can cause for their irresponsible behaviour. The governments and other regulators should address this issue by providing them with CSR knowledge and encourage them to follow the right CSR practices. These firms have the potential to become CSR Apostles if they enhance by accumulating their CSR know-how through experience and follow the right practices.

Hence, we state (Proposition 1): *Firms with low levels of CSR know-how and practices lead to CSR defectors.*

3.2 *Accidental typology*

This type of firms is high in CSR practices, but their knowledge of CSR is limited. This group holds high ethical values that are gained from social and religious institutions. Their values influence the business practices, and as a result, most of the practices and methods they implement are in line with CSR values. For example, they believe in helping others, and they provide generous help to the unprivileged in society. The CSR Accidentals look after their customers and provide high-quality services. They make sure that their employees are paid fair wages and offered regular work. Further, Accidental category firms treat their employees fairly, get involved in social issues, and are not aware or even bothered about CSR benefits. Most of the firms, which fall into the category, have a social objective embedded into their strategic purpose elements of firm vision and mission. This trickles down to the culture of the firm. They believe doing good to others is their 'karma'; by doing this, it aligned to CSR beliefs.

For example, firms (e.g., Grameen Bank, Opportunity Australia) providing loans to the economically disadvantaged individuals and families through microfinance schemes have CSR embedded in its business model. There are thousands of firms that come under SME status, who are engaged in eradicating poverty through microfinance, and many of them have little knowledge of their local context related to CSR. Understanding of local knowledge and practices is a major contributor to sustainable development (Warren et al., 2017). Co-operative societies provide their members with productive employment, overcoming poverty, and achieving social integration (Ezekiel, 2014). Cooperative societies, particularly in the developing countries, who operates in agriculture, running small manufacturing units are using poor people contribute to the CSR activities, though their knowledge of CSR is limited. Economically, the cooperative business model, is helping millions of low-income earners, especially in developing countries, to improve their incomes (Ali et al., 2017).

CSR Accidental category represents a certain personality type of firms, high in CSR practices, and low in CSR knowledge. The underlying motivation behind this CSR type is purely altruistic; even they do not care about the reputational or financial benefits. With the knowledge of macro-environmental issues of CSR, they could come up with enhanced CSR practices that cater to a wide range of stakeholders. Accidental personality types have many potentials to grow into CSR Apostles. To convert them to apostles, they need to gain deeper level of CSR related knowledge and practices, understanding them, and the learning (or rather taught) of CSR principles, training on some CSR related practices that could be implemented in their business. This includes the use of solar energy, effective disposal of plastics, reduction of the use of plastics, rainwater harvesting, and the importance of maintaining a healthy environment that could prevent the spread of contagious diseases.

Thus, we argue (Proposition 2): *Firms with a low level of CSR know-how and a high level of CSR practices lead to CSR Accidentals.*

3.3 Hypocrite typology

This is potentially the gravest type of the four typologies. This group represents a cluster of firms that are well-aware of CSR, have the know-how, but do not practice it. The firms that fall into this category have substantial knowledge of the environmental issues and often-quite vocal about these issues to their stakeholders. They take part in forums, discussion groups advocating CSR, and educating others on the importance of practice. However, they are reluctant to practice what they preach. Like the CSR defectors, they have weekly held ethical values and are concerned about their profit. They have low altruism and often claim to be a responsible corporate citizen. For example, on their website, they will promote their CSR values, the ethical business practices they follow but in reality, there is not much evidence to demonstrate what they promote.

This group does not walk their CSR talk (Lyon and Montgomery, 2015), and follows intentional deception (Bowen, 2014). The primary objective of such a window dressing is to appeal to the primary stakeholders. They are mindful of the benefits of CSR activities and want to capitalise on those gains. This includes a favourable rating on CSR from different agencies, brand image, loyalty from customers (Francés and Tomás, 2019). These firms will go to the extent of wooing their customers with discounts and other benefits in return for giving good feedback on their services, including the commitment towards CSR in different forums. This group cooperates with other stakeholders to make a short-term profit.

Many US firms reduce their pollution at home by offshoring production to poor and less regulated countries (Li and Zhou, 2017). Some US firms have used the NAFTA agreement to outsource their production to Mexico, to capitalise on this. Predominantly for economic reasons, globally sourcing firms often neglect CSR practices in their supply chains. This could have a damaging effect on the environment and society (Jenkins, 2009). Most of the brands dealing in the apparel industry demonstrate a high level of CSR knowledge. These firms offshore their production to developing countries and have been accused of making them work long hours and paying less than minimum wages. Some firms even use child labour to save on the production cost. However, their brand image and brand power have so far negated this issue of labour exploitation.

Firms who tout CSR practices, despite being irresponsible in their social commitment, comes under this personality type. It requires pressure from different

stakeholder groups to enforce a change in this behaviour. This could include changing consumer preferences and demands, government regulations, and ethical motivations (Betts et al., 2015). For this category of firms, communication of CSR activities to the salient stakeholders is their priority; in particular, financial stakeholders both desire and place importance on CSR (Tilt, 1994; Epstein and Freedman, 1994; Deegan and Dankin, 1997). As pointed out by Deegan and Dankin (1997), CSR activities pursued may be symbolic and have little correlation to actual firm actions.

Hence, we state (Proposition 3) – *Firms with a high level of CSR know-how and a low level of CSR practices lead to CSR Hypocrites.*

3.4 *Apostle typology*

This type is characterised by firms that are authentically altruistic in nature. Only a few firms belong to this classification. The founders of these firms hold strong ethical values, and high social commitment is embedded in the culture of the firms. They also invest, diversify, innovate, and compete to make sure they increase the shareholder's wealth. These are the firms who can achieve the dual objective of running profitably and being a responsible corporate citizen (Giannarakis, 2014; Hussain et al. 2018; Prahalad, 2005). They are proactive in their CSR approach, well aware of the macro-level problems the world is confronting. For example, the Tata Group is a large firm that operates around 30 companies in 10 verticals, ranging from steel, automobiles, and software to consumer goods and telecommunications. They have a diverse portfolio and brand owners; for example, in automobiles, they own brands like Land Rover, Jaguar and Nano. The production of Tata Nano claimed to be the world's cheapest car results from their social commitment to make cars more affordable to middle and lower-income families. They set aside two-third of the equity of the parent firm, Tata Sons Ltd., for philanthropic trusts. Through these trusts, 8 to 14% of the firm's net profit is provided every year for various social causes, even during economic hardships (Srivastava et al., 2012).

Firms that belong to this category can be aware of the inner guilt and believe that businesses are the prime culprits behind the macro issues like pollution, climate change, and poverty. They strive to create a better world, consider it is favourable time that firms should negate this, and it is the responsibility of all the individuals. For them, social responsibility is a passion, and they have an enduring involvement in this issue. They are well-aware of the immediate and future challenges the world is facing. They conscientiously follow good CSR practices in their firm, and they behave like true apostles by educating, encouraging their stakeholders, including customers, to embrace CSR principles and practices. For them, CSR comes first before profit. They believe the real CSR rewards are both physical and psychological. The psychological award is a feeling of self-satisfaction that they are being a good corporate citizen by contributing to the long-run welfare of society and the communities in which they operate. They believe they will get benefits for their business in terms of better brand image, more purchases from like-minded customers, favourable attitudes from other stakeholders.

Thus, we state (Proposition 4) – *Firms with high levels of CSR know-how and practices lead to CSR Apostles.*

4 Discussion of the matrix model typology of CSR personalities

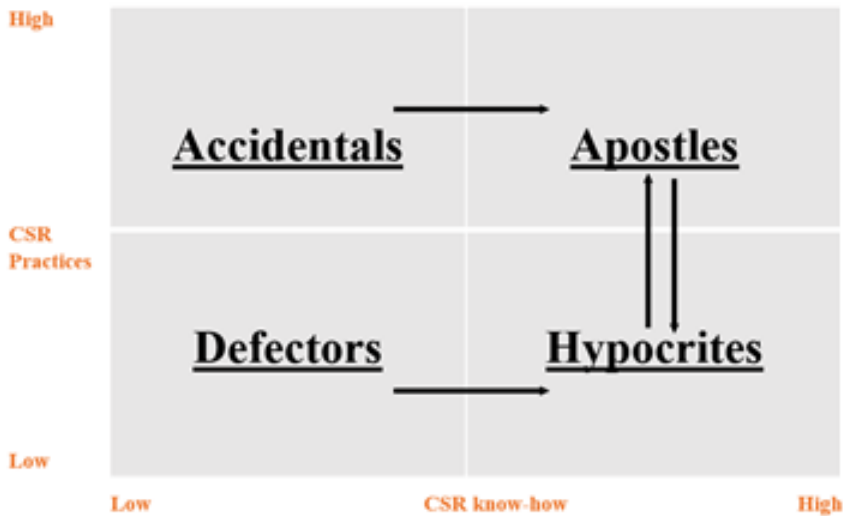
The proposed model is a novel attempt to classify firms to different personality types based on their level of CSR know-how and CSR practices. The four proposed personality types represent a varying degree of firm's CSR knowledge and level of commitment relating to their practices. One of the ultimate goals of the firm is to aim for and attain CSR Apostle personality status; to do this, they need to acquire the traits relevant to those firms, which is attaining a high level of know-how and practices that can demonstrate substantial evidence of ethical values, social responsibility that is well integrated in every business process of the firm. For the Accidental category, their CSR commitment is purely altruistic, but the lack of knowledge of CSR could inhibit from focusing on the right CSR practices, which could be significant in their context. Firms of this personality type need to be informed on the current social issues and should be provided guidance to come up with the right CSR policies.

Coming to the personality type of CSR defectors, they could instill a lot of damage to the environment and other stakeholders. Their low level of CSR knowledge and practices contribute to this behaviour. If adequately targeted, they could evolve and alter their CSR personality and have the potential to become CSR Apostles over time. Many of the firms which fall under CSR Defectors and Accidental categories are SME's. Governments, relevant agencies, and policymakers should plan effective strategies to bolster these two personality types to further develop their CSR know-how and practices that are pertinent of the CSR Apostle personality. However, merely educating the defectors of CSR practices cannot guarantee that they will become CSR Apostles. They could gain knowledge of CSR practices and do little in the actual implementation of those practices. This will turn them into CSR Hypocrites. This means the intervention strategies to raise the degree of altruism for the firms is not effective. Their practices have to be constantly monitored, for example, a CSR monitoring approach should be implemented to gauge the CSR performance of these companies by a relevant and independent government agency. This will make sure these firms effectively convert CSR know-how to CSR practices. An organisation that fosters a knowledge-based culture is likely to enhance its productivity, which in turn would help to build the knowledge capability and create value from the organisation's intangible assets (Hoseinpour et al., 2022). Defectors, Accidentals and Hypocrites types of firms need to build and nurture a CSR knowledge-oriented culture that aligns with their core CSR purpose to generate value for stakeholders.

CSR Hypocrites are potentially the most dangerous category of firms, despite having the know-how and being attentive to the social issues, the world is facing, they generally advocate like good corporate citizens but often falter in CSR practices and thereby lack of real commitment and action. Tighter government regulation and legislation, monitoring, and penalties should be enforced to change their behaviour. Most of the firms that fall into this category are more powerful and proud owners of famous brands. This makes it challenging to make them change their approach. However, such brands and companies are well known one way to motivate them to change their ways is to have CSR score by governments or relevant agencies, CSR score would let other important stakeholders including consumers to know about the different companies' CSR standing. A low or moderate score indicates the real lack of commitment from the organisation. This could create potential damage to low-scoring companies in terms of brand image, consumer loyalty and increasing their customer base. Implementing practices like this can force CSR hypocrites to change their way and be more genuinely active in their CSR

practices. Lastly, the CSR Apostles are the role models with their exemplary CSR practices and conscious of the issues the world is confronting.

Figure 2 CSR personality journey to apostle (see online version for colours)



4.1 CSR personality journey to apostle

The model below suggests different routes for accidentals, defectors, and hypocrites in their CSR journey to become apostles. With proper education and training, defectors can aim to become apostles, provided they have the resolve and the commitment toward CSR practices. The CSR know-how should be matched with the CSR commitment to become CSR Apostles. However, the lack of commitment from the Defectors could lead them to become CSR Hypocrites. Proper intervention in monitoring CSR practices should be implemented to avoid CSR Defectors becoming hypocrites. CSR accidentals have a relatively smooth path to gaining apostle status. Once they acquire CSR know-how and formulate policies aligned to the practices they will become CSR apostles. Apostles, in order to maintain their status, should continue to be proactive in updating their CSR knowledge and practical approaches and keep believing in CSR. In an increasingly competitive environment, identifying the strategic value of knowledge can lead to competitive advantage (Fadaei and Seyedin, 2022). Firms should understand the strategic value of CSR know-how and how they are relevant to address stakeholder-based CSR expectations and the overall organisational performance. If they lose their vigour in implementing CSR practices they could become CSR Hypocrites. This could happen if the company is acquired and the new management lacks the commitment to follow the CSR practices. The different CSR routes is depicted in Figure 2. CSR hypocrites could become apostles, if they change their ways, implement CSR practices. This can be done through strict regulation from the government on CSR practices. They could also become CSR apostles, if there is a change in management by a merger or acquisition, where the new management has the right mindset towards attaining high levels of both CSR know-how and practices.

5 Conclusions and future research implications

In this paper, we propose a matrix model that classifies firms into four CSR personality types based on the CSR know-how and CSR practices. This model is unique, as there is not enough evidence of research that attempts to define CSR personality of the firms, and associated classifications in the existing CSR literature. However, this model is at a conceptual level, and future research could empirically test and refine this model, particularly in the wake of the new social issues like a pandemic crisis, which affects the entire world. The key purpose is to understand social issues and come up with the pertinent CSR know-how and related practices for firms operating in different environments. Firms, if able to do this, could enhance their personality types, contribute substantially to a better world, a world with less poverty, pollution, fair wages, equal opportunities.

Existing literature evidence suggest that CSR is no longer a voluntary set of activities for firms, (Nguyen et al. 2021; Papasolomou et al. 2018) and it is becoming mandatory. The renewed EU strategy defines CSR as the responsibility of enterprises for their effects on ‘society’, taking away the ‘voluntariness’ of the whole practice (Montiel et al., 2019). This shows, in future firms irrespective of their size, turnover, location should follow acceptable CSR practices. However, many of them lack the know-what, know-how and know-why of CSR and thereby resort to wrong CSR practices. Some firms are deceptive and engage in false CSR, some are destructive with their CSR actions. The proposed typology provides a framework to classify the CSR personality of firms. Such a classification would help the policy makers to plan intervention strategies for firms in each quadrant. This could be used as self-assessment tool for entrepreneurs and managers, to identify their current firm’s CSR personality type, identify areas of improvement that are required to make them CSR Apostles. This model can incite inspiration for future research enquiry into CSR behaviour of firms in diverse country and industry contexts, propose intervention strategies for firms pursuing inappropriate CSR practices.

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