

How do Argentine SMEs define CSR? Cases in educational social development

Argentine
SMEs define
CSR

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Received 14 October 2018
Revised 17 December 2018
Accepted 25 December 2018

Abstract

Purpose – The purpose of this paper is to investigate the social responsibility approaches of six small and medium-sized enterprises (SMEs) in Argentina and their definitions of corporate social responsibility (CSR).

Design/methodology/approach – This is an exploratory, qualitative study and part of a broader study. A sample of six Argentine SMEs from manufacturing, services and construction sectors was used to evaluate specific CSR initiatives in the areas of social development. A total of 23 interviews were conducted, and open coding was used to analyze and develop categories and themes from the data patterns.

Findings – Results provide a set of definitional dimensions for CSR from an Argentine perspective, and indicate that SMEs in Argentina frequently engage in education and training oriented initiatives as a primary emphasis for their CSR efforts. Commitment, community and employee orientations, the natural environment, and education/training represent key elements of their conceptualizations of CSR.

Originality/value – This research extends the literature related to CSR definitions. It also highlights elements of a growing trend around educational social development initiatives in developing countries. Additionally, it is one of only a few studies to focus on Argentina.

Keywords Education, Corporate social responsibility (CSR), Definition, Argentina, Small and medium enterprises (SME)

Paper type Case study

Introduction

Corporate social responsibility (CSR) is a broad concept that deals directly with the relationship between a firm and its effects on society (Carroll, 2004; Carroll and Shabana, 2010; Hack *et al.*, 2014; Kraus and Brtitzelmaier, 2012). The scope of such initiatives tends to vary considerably. In some instances, firms may seek to improve the labor conditions across their supply chains as demonstrated by the fair-trade coffee industry. In other cases, manufacturing firms may take on efforts to reduce their environmental impacts through waste minimization and pollution reduction programs. Philanthropic donations to worthy causes embody yet another mode of practicing CSR (Aguilera *et al.*, 2007). In Latin America and other developing regions, educational related CSR initiatives are viewed as important means to achieve positive outcomes and address development issues (Jamali and Carroll, 2017).

A variety of extant perspectives on CSR have generated some controversy. There is no general agreement on a common definition of CSR, and the relevant dimensions of the construct tend to vary in the literature (Kraus and Brtitzelmaier, 2012; Freeman and Hasnaoui, 2011; Matten and Moon, 2008; Sheehy, 2015). Nevertheless, it is clear that CSR deals directly with the relationship between a firm and its effects on society (Carroll, 2000; Snider *et al.*, 2003).



In general, definitions of CSR tend to vary according to country, organization, or individual, as well as whether or not the CSR activities extend beyond mandatory obligations, such as complying with laws (see Argandoña and von Weltzien Hoivik, 2009; Campbell, 2007; Freeman and Hasnaoui, 2011; Jamali and Carroll, 2017; Matten and Moon, 2008). For example, Freeman and Hasnaoui (2011) point out that the understanding of CSR is “dependent upon the semiotics of the language, which differ due to culture, politics, economics, social, and institutional frameworks that may cross national boundaries, creating different meanings in different regions of any one country” (p. 439).

Research objectives and contributions

This research is part of a broader study on social responsibility practices at Argentine small and medium-sized enterprises (SMEs). One objective here is to illuminate how practitioners define CSR (for the Argentine context). Thus, the purpose here is to elucidate definitions of CSR from an Argentine perspective as well as present the main thematic focus of their social responsibility efforts, education-oriented social development. It is not intended to be a comprehensive review of CSR definitions. Such a review has been done elsewhere (e.g. Dahlsrud, 2008; Freeman and Hasnaoui, 2011; van Marrewijk, 2003).

Conceptualizations of CSR

One of the more widely cited definitions belongs to Carroll (1979), who defined CSR in a manner which encompasses the wide range of responsibilities that business has to society. Carroll’s definition states, “The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at any given point in time” (p. 500). In contrast, others conceptualize CSR through similar constructs such as corporate social performance (Carroll, 1979; Macaulay *et al.*, 2018), corporate social responsiveness (Arlow and Gannon, 1982) and corporate citizenship (McEachern, 2015; Waddock, 2005).

These debates have fostered a number of studies and perspectives on the modern CSR concept. Hack *et al.* (2014) noted that perceptions of CSR have evolved over recent decades, yet an agreed upon definition still remains elusive. They conclude that despite the inconsistencies across CSR definitions, individuals and organizations all have responsibilities. Likewise, Kraus and Brtitzelmaier (2012) reviewed 165 empirical studies and concluded that the CSR research stream still requires a clear paradigm. Similarly, Argandoña and von Weltzien Hoivik (2009) contend that “it is not possible to reach a universal agreement on the concept of CSR” (p. 229). However, they also posit that CSR is primarily an ethical concept, thus societal expectations for CSR exist.

Sheehy (2015) identifies problems defining CSR and calls for the development of a common understanding, which would enable organizations to better meet societal expectations, allocate resources more effectively, and safeguard against potential unwarranted stakeholder backlash. Nonetheless, studies do in fact identify specific dimensions of CSR. For example, Dahlsrud (2008) found a prevalence of five dimensions in conceptualizations of CSR. These include the stakeholder, social, economic, voluntariness and environmental dimensions.

Defining CSR in the Argentine context

As discussed above, CSR represents a complex set of research streams and perspectives. The context within which CSR endeavors and research take place play an important role, and as Aguilera *et al.* (2007) and others suggest, CSR activities and definitions often vary across countries.

Argentina is no different in this regard. Table I presents four definitions of CSR given by Argentine experts at several institutions known for the promotion of CSR. These definitions were published in a 2005 Inter-American Development Bank report Vives *et al.* (2005), which

Table I.
Example definitions of
CSR in Argentina

Institution	Definition of CSR
Instituto Universitario IDEA (2003)	The link that each business, as social actor, establishes and cultivates with its stakeholders – employees, clients, suppliers, the vicinity in which it operates – with the aim of constituting a network of social links that favors the competitiveness and the business, in the long term of the firm, while at the same time contributing to improve, in a sustainable way, the conditions of society
Proética (2003)	The ensemble of planned actions, in favor of people and their dignity, freely undertaken by companies; that presents the characteristics of being involved in some mode of development of the business and that go beyond the fulfillment of the law and collective work agreements
Proética (2003)	Relationships that a company establishes with society, beyond its strictly economic functions and objectives, of a form that the company, as economic agent, competes not only to achieve profitability but also orient its decisions and conduct, taking into account its effects on stakeholders or interested parties
El Pacto Global en Argentina (2004)	A form of organizational management that promotes, through the force of collective action, a responsible business community spirit, so that the business world becomes part of the solution to the challenges that globalization poses

Note: Original document in Spanish (Vives *et al.*, 2005, p. 133)

provides a comprehensive overview of CSR in Latin America as well as data on SME CSR implementation. For their study, they developed the following definition of CSR, “the voluntary integration of social and environmental concerns into businesses’ daily activities and relationships with stakeholders’ (Vives *et al.*, 2005, p. 133). This definition is clearly reflected by, and captures the definitional dimensions in Table I.

It is also noticeable that each definition possesses its own unique emphasis, thus, corroborating the contention that CSR definitions may vary according to individual, organization, country, etc. For example, definitions of CSR differed even within the same organization, Proética. Despite the differences in perspectives within Argentina, one of the commonalities among the definitions above is that CSR in Argentina involves proactive behavior by businesses that consider their stakeholders or society as a whole.

Methodology

Sample

Firms were drawn from the manufacturing, services and construction sectors for comparison. Initiatives were identified within participating companies, and each CSR initiative served as a unit of analysis. The sample consisted of six firms. Aliases have been created to provide anonymity. Each firm engaged in CSR practices related to education or training, and all initiatives stressed social development.

Data collection and analysis

Primary data were collected through a series of 23 face-to-face and videoconference format, semi-structured interviews. Interviewees included key people involved in the selected CSR initiatives, such as the SME owner(s) or CEO and managers involved in the CSR projects, as well as external collaborators. Each was asked “How would you define CSR?” and “In what ways are you currently involved in CSR?” Interviews were conducted in Spanish, and each was digitally recorded and professionally transcribed. Secondary nontechnical literature, such as archival data were attained and used to supplement interview data (Jick, 1979; Huberman and Miles, 1994; Creswell and Miller, 2000).

The recommendations of Corbin and Strauss (2007) and Miles and Huberman (1984) were followed for open coding in order to analyze and interpret data. Open codes were grouped into a hierarchy of categories, subthemes and themes. Qualitative data analysis consisted of

the following tasks: writing memos and comments, open coding and tabulating data. For all of these abovementioned tasks Atlas.ti software was used. Some degree of triangulation was achieved by quantifying word and category occurrence, as well as corroborating interviews with supplemental data obtained from company memos, websites, newspaper articles and trade publications (Jick, 1979).

Findings and discussion

Dimensions of CSR at Argentine SMEs

As noted, CSR activities and definitions often vary across countries (Aguilera *et al.*, 2007). But, how much do definitions vary across organizations within a country? Although, no two definitions are exactly the same. Some similarities were found in common. These commonalities and differences are discussed next. Table II highlights selected CSR definitions provided by interviewees from this study.

Much like the Vives *et al.* (2005) report, the definitions from this study also corroborate the idea that CSR in Argentina involves proactive behavior by businesses that also

Institution	Definition of CSR
Prime Real Estate Co.	I think that Corporate Social Responsibility is a two-part thing – first within the company, and then outside the company. Within the company, it has to do with human resources policies, payment policies, and policies around decision making in the company. And secondly, I think of it in terms of environmental and social issues – not necessarily just caring for the environment, but also showing concern for the community the company is in
Culinary Institute of Buenos Aires	As far as I understand, corporate social responsibility is an area or are actions, that arise from a company whose purpose is to develop actions that make a contribution to the community. Many times, I think it is related to environmental care practices, from everything that is for example in the process of manufacturing something, and often also with actions of support for the community
Galleta Foods	We always define social responsibility as having different axes. One axis turns toward society, but especially toward the areas surrounding the factory. The other axis turns toward social capital in general, that is, our relationship with the general public and our responsibility to have ethical, obtainable products – to do good business. And a third axis is the one that Human Resources currently manages. It’s not strictly a part of the Social Responsibility project, but it shows Social Responsibility toward the employees. In spite of the fact that it isn’t a formal program, we’ve done things to meet certain needs when they come up – emergencies, or cases with specific employees
Ristorante Italiano	Well, for me the Corporate Social Responsibility is the search of the business person for a sustainable society, based fundamentally on a relationship with the staff, on the relationship with the environment, and on the relationship with other third parties involved [...] Suppliers, customers, the community. It is a fairly broad definition but I think it adapts quite well to what is Corporate Social Responsibility
Transportation and Logistics Inc.	I understand that it is a form of management where not only economic or financial indicators or results are taken into account, but other variables such as the consequences of the activity on the environment and the influence on the community of which the organization is part. As a way also to put a social balance, a way to influence society
Winery of Mendoza	CSR, I would start from a perception of education that one had from the base, right? My grandfather, founder of the company, always was the one who taught us to love what we do and to be a great social benefactor, always thinking a lot about society. So, CSR in my personal case would transmit it, as what I can contribute to society with what I have been educated and taught throughout my life. Conceptually, I do not have a word that defines it yet

Table II.
Selected definitions of CSR at Argentine SMEs

Note: The quotes above were provided by managers, CEO/Owners and collaborators of participating firms

considers society as a whole. However, unlike Vives *et al.* (2005) the interviewees in this sample do not explicitly use the term “stakeholders,” but rather emphasize stakeholder groups, such as their employees and the local community.

A framework combining the main CSR dimensions identified from the definitions obtained in our study is provided in Figure 1. Each dimension will be discussed next.

Commitment. In defining CSR, some interviewees viewed CSR as a business’s commitment to society. The CEO of Prime Real Estate Co. gives an example of this common use of “commitment,” “In my opinion, it’s the company’s commitment to contributing to the common good – being interested in their community’s problems.” A total of six interviewees actually used the word commitment in defining CSR. Thus, it appears CSR is central to top leadership and the organization as a whole, and commitment is needed.

Employee orientation. Some definitions of CSR also included an internal dimension focused on the employee stakeholder group. Employees represent an internal focus of CSR, which is not neglected by the firms in this sample. For each initiative, at least one interviewee talked about a CSR orientation toward employees. This is evidenced by the following quote from the Foundation Director at Prime Real Estate Co., “Within the company, it [CSR] has to do with human resources policies, payment policies, and policies around decision making in the company.” SMEs place emphasis on employee participation and human resources as important CSR implementation support factors. In contrast, only Instituto Universitario IDEA mentioned employees in the Vives *et al.* (2005) study.

Community. To the interviewees, “community” is also a significant component of CSR. When asked to define CSR, “community” was mentioned 20 times during their responses throughout the broader study. This could be a potential reason that SMEs practicing CSR place significant weight on this stakeholder dimension. Additionally, in defining CSR and discussing community, the CEO of Prime Real Estate Co. pointed out that community represents those inhabitants that live close to the firm as described in the following excerpt:

CSR as I understand it, has to do with the responsibility or the actions that some companies have taken in order to generate development conditions in their own community or the communities where they work. Some can take it as something broader, not only from the social area and/or integrate the entire value chain of the company or say, working on the responsibility they may have with suppliers, with the environment [...] I do not think there is a single meaning of the term.

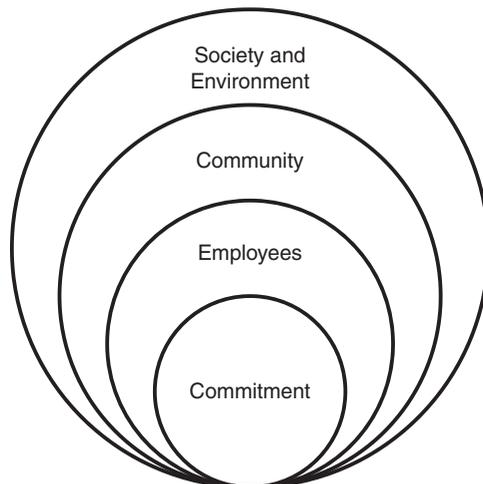


Figure 1.
Primary dimensions of
Argentine SME CSR
definitions

In general, these firms see themselves as important parts of the community. Thus, they work to maintain a reciprocal relationship with their local communities and society. However, only El Pacto Global en Argentina identifies community in its definition of CSR (Vives *et al.*, 2005). This suggests the SMEs in this sample are more embedded in their local communities.

The natural environment. Of the six firms, five discussed the environment in some way. Overall, five of the six firms revealed that the environment is not a major emphasis of their CSR efforts. Perhaps, they perceive that their operations have less of an impact on the environment than on other areas. However, each firm also indicated that minimizing the impact on the environment was important. Thus, they are aware of the environmental dimension of CSR. For example, the owner of Ristorante Italiano states:

For me it is to manage the company creating economic value taking into account the environmental and social value. When I say, taking into account is not to destroy, but also try to build social and environmental value.

In general, these SMEs are cognizant of the environment and consider it a component of CSR. However, the natural environment does not appear to be a priority of concern for them given their CSR initiatives and operational activities. Interestingly, the CSR definitions provided by Vives *et al.* (2005) do not include the natural environment as a component.

Education-oriented social development

In general terms, the interviewees in the sample believed that the role of CSR was to contribute to society in some way, often with a direct focus on the community. The definitions of CSR provide some additional context for a major theme that emerged from the data, which was education. In fact, education was coded to 46 passages. Two CSR definitions below mention education explicitly. For example, the CEO of the Culinary Institute of Buenos Aires explains:

I believe that in a country that has so many social problems, like this country, privately held companies must provide, in addition to their taxes, solutions to social problems as long as they do not affect their normal business operation. The responsibility is exactly that, to face that semi-obligation [...] In what we did, that concept translates into giving education to people who cannot pay what we charge for providing the same level of education.

The role of education in CSR resonates strongly in the definition from the CEO of the Winery of Mendoza too:

My grandfather, founder of the company, always was the one who taught us to love what we do and to be a great social benefactor, always thinking a lot about society. So, CSR in my personal case would transmit it, as what I can contribute to society with what I have been educated and taught throughout my life. Conceptually, I do not have a word that defines it yet.

Education or training comprises elements of all six CSR initiatives. However, this result is likely more contextual in nature, reflective of the types of initiatives and characteristics of the organizations in the sample. A summary of the code frequencies for the main education theme across the six cases is provided in Table III. An overview of each case is provided next.

Prime Real Estate Co. The company's "Foundation for the Trades" provides vocational training in construction trades to the local community, and education reflects the values of the people implementing the initiatives. The Foundation Director at Prime Real Estate Co., explains how education will help the students at the Foundation for the Trades, "[...] I think that's the most important thing, having a strong belief that education is what's necessary for people to grow." Essentially, education empowers beneficiaries to improve the quality of

Table III.
Code frequencies for
main education theme

	Career training	Education (general)	Create opportunities	Improve quality of life	Personal development	Professional development	Individual learning	Total
Prime Real Estate Co.	16	7	4	7	2	2	0	38
Culinary Institute of Buenos Aires	20	11	16	1	4	2	2	56
Galleta Foods	0	8	0	5	2	0	0	15
Ristorante Italiano	19	7	10	2	4	2	2	46
Transportation and Logistics, Inc.	11	5	2	2	0	0	0	20
Winery of Mendoza	0	8	0	4	2	0	1	15
Total	66	46	32	21	14	6	5	190

their own lives. Discussion about improving the quality of life through CSR was coded to 21 passages.

Culinary Institute of Buenos Aires. The Culinary Institute awards scholarships to low-income community members, as well as provides onsite support, including classes at a Community Center. Simply stated, to them, education enables beneficiaries from lower socio-economic status to change their lives for the better through personal development (14 passages) and create opportunities (32 passages) through career training (66 passages). The Marketing Director at the Culinary Institute expands on why education is so vital in this regard:

[...] there was a series of classes. And for a whole year, the scholarship recipients are going to have the chance to change their destinies [...] We wanted to feel that there was something better than just handing out money or handing out candy, and that was the chance to be a professional and to be able to work in positions that they'd have never been qualified for otherwise.

Likewise, the beneficiaries from the Culinary Institute gave first-hand accounts of how the scholarships had changed their lives for the better.

Ristorante Italiano. This popular Italian restaurant provides training for unemployed in Mendoza to find employment in the tourism industry. A graduate of the waiter training program, who is now employed at Ristorante Italiano, also provided a personal testimony regarding the impacts of the program on his life. In his interview he confirms the effects of such initiatives:

[...] before I took this course, I used to work for a very, very low wage in construction. And coming to work here completely changed me. It changed my life, I was able to dress nicer, my demeanor changed a lot. I was able to fit into society – a different kind of society.

There is also an emotional impact. For example, the owner of Ristorante Italiano explains how the program boosts the self-esteem of the students:

[...] they received their diplomas at a ceremony that the provincial governor participated in. This seems like just a formality, but it's very important for them. It makes them feel important, which relates to what I said earlier about self-esteem. It makes them feel like true graduates, and I think that was really important for them, even in their job hunts.

Thus, the impact goes beyond simply earning higher wages; it also contributes to personal development.

Transportation and Logistics, Inc. Transportation and Logistics, Inc. developed an in-house commercial "School for Drivers." Through partnerships with their suppliers, the school currently offers professional driver training free of charge to students from the local

community, and additionally, Transportation and Logistics, Inc. hires a percentage of its graduates. Typically, 20 students enroll in a cohort, and their analysis indicates that 95 percent of graduates find employment upon successful completion of the program.

Galleta Foods. At Galleta Foods, they created a Healthy Kiosk program at elementary schools, which allowed students to learn about nutrition in an effort to improve their health and also provide food for their families. Executives at Galleta Foods discuss how this system worked:

Executive 1: The products were priced to reward them. I mean, fruit cost less because that's what you should eat the most of, vegetables were cheap, grains were cheap, milk was a little bit more expensive, and fats and candy and high-fat products were a lot more expensive. So, the prices were set to serve as an incentive to eat according to the food pyramid.

Executive 2: But what happened was that the kids would come, and they'd find themselves in the same boat as when their parents are at the grocery store in the meat department. It's "I only have this much, but I want to buy a lot," so they started to reason, "There are a lot of us at home so for dinner I can buy a package of noodles, a can of tomatoes, two apples," so they'd give up their vouchers for that, but they knew they could take home something important that day. It was worth something to them to be able to bring something home to their mom and dad, who frequently have little money and are asking themselves what they're going to make for dinner that day.

Data compiled after one year indicated that the school population had shown real improvements in their weight and size measurements.

Winery of Mendoza. The Winery of Mendoza is a family-run, integrated business, focusing on vineyard operations, wine production, and the distribution and marketing of wine. At the Winery of Mendoza, the company operates an in-house day care for the children of migratory vineyard workers. Most children of vineyard workers follow the paths of their parents and work in the vineyards. Thus, the company views their educational efforts as a means to improve their childhoods, as well prepare them for their futures. The day care program offers basic scholastic education, physical education and helps to preserve the cultural identity of the migratory workers. It is a very comprehensive program, and the first of its kind in the region.

Theoretical and practical implications

As Argandoña and von Weltzien Hoivik (2009) argue with respect to CSR, one size does not fit all. This is evidenced by the differences in definitions within our sample and in comparison with Vives *et al.* (2005). Whereas, Vives *et al.* (2005) emphasizes stakeholders, instead the SMEs in this sample explicitly emphasize the community and employees, but do not use the terminology "stakeholder." Additionally, the environment and community were not important elements in the Vives *et al.* (2005) definitions.

Moreover, these findings support the contention that CSR is a difficult construct to find universal agreement even within the same country (e.g. Freeman and Hasnaoui, 2011). CSR is in effect dynamic and a model of CSR in one country may not work in other countries (Argandoña and von Weltzien Hoivik, 2009).

Nonetheless, in our study we found a set of some similarities across both CSR definitions and initiatives. These include the dimensions of commitment, employee orientation, community and the environment as well as a focus on education. Interestingly, in a very different context, European retail, Jones *et al.* (2007) also identified the environment, community and workplace (e.g. employees) as important CSR dimensions. Some of which also corroborate Dahlsrud (2008), such as the environmental, social and stakeholder dimensions.

Although it may be challenging to universally define CSR, the private sector does have an opportunity to contribute to society. We view the role of CSR to be critical, as

demonstrated by the resulting social impacts described in our study. Additionally, the education component, which fostered social development, currently appears to be a growing trend in CSR best practices in developing countries (Jamali and Carroll, 2017).

Thus, we contend that firms in the small business sector, as well as larger companies in developing countries, could learn lessons from these Argentine SMEs. First, clearly CSR requires a serious organizational commitment. Second, employees and the community represent good places to start when developing a CSR program. Both exist in close proximity to the firm and have the potential to reap long-term rewards.

Limitations of this study

Due to the narrow scope of the study, external validity is limited. Thus, it may be difficult to generalize beyond Argentine SMEs operating in those sectors represented in the sample.

Conclusions

Although there is not general agreement on a CSR definition, the Argentine SMEs in this sample share some commonalities in their definitions of CSR. Commitment, employees, community, the natural environment and education represent key elements of their conceptualization of CSR. Each of these firms developed CSR efforts focusing specifically on education or training to achieve social development goals for community beneficiaries.

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Further Reading

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