Bridging the Sustainability Gap of Corporate Social Responsibility Strategy

Muneer Al Mubarak[a], [a]Ahlia University, Manama, Bahrain, Email: [a]malmubarak@ahlia.edu.bh

The purpose of this study is to identify potential sustainability gap(s) in the corporate social responsibility (CSR) strategy, discuss reasons for such a gap(s) and put forward suggestions to bridge the gap(s) that help achieving corporate sustainability (CR). This study uses a secondary source to reach the findings and draw conclusions. Two figures/models were used to illustrate the possible gap(s) and the right fit to bridge the gap(s). A sustainability gap was found in CSR activities for firms that are having imbalance, segregation, and priority mismatch between the three main CS/CSR components namely, society, environment, and economy. The gap occurs if firms do not carefully manage stakeholders' expectations, are confused in priorities, do not have enough budget for sustainable CSR activities, and do not work on building trust with stakeholders. To bridge the gap and make CSR more sustainable, firms are advised to manage stakeholders' expectations, build trust, put a long-term strategy to measure the impact of CSR activities, support such a strategy with an appropriate budget, and work on continuous improvements. Although many studies have reviewed CSR activities, few have focused on the CSR sustainability gap. This study contributes to the topic of sustainable CSR by focusing on reasons of possible gap(s) and ways to bridge such gap(s).

Key words: *Sustainability, corporate social responsibility, gap, society, stakeholders, firms.*

Introduction

Sustainability addresses issues related to environmental protection, economic development, and social responsibility. However these are not limited to the environment. Firms promoting the value of socially responsible practices to different stakeholders can improve their brand value and increase performance. Therefore, sustainability has many social benefits that connect various stakeholders and at the same time enhances brand value and profits. Trust and brand value can improve employee commitment and customer relationships toward the firm. Competitive advantage and firm's long-term viability and profits can be increased when firms create products and services which are more associated with the needs of their community (Nastanski & Baglione, 2014). Baumgartner (2014) indicated that sustainable development can be a source of success, innovation, competitiveness and profitability for firms if the opportunities are identified in a proper manner. Corporate sustainability management is important for business continuity where economic success is linked with effective improvement of environmental and social performance. Firms should not only look to their economic profits but also consider well-being of the society as well. In this way, firms can ensure their own sustainability, create trust, and reduce conflicts with the community.

Corporate social responsibility (CSR), on the other hand, is a term that encompasses policies and practices that business people use to make sure that different stakeholders in the society are considered and protected. "CSR" definitions vary between purely voluntary as socially responsible to a legally compliant. Almost all definitions consist of business giving or corporate philanthropy as part of CSR. "CSR" definition contains four responsibilities; economic, legal, ethical, and philanthropic. The latter reflects discretionary expectations that society places on businesses at a specific point in time (Carroll, 2016; Ambrose, Etim & Enagu 2016). Social responsibility was also defined by ISO (2010) as the responsibility of an organization for the impacts of its decisions and activities on the society and the environment, through transparent and ethical behaviours that contribute to sustainable development. It, therefore, reflects the well-being of the society and stakeholders' expectations.

Amin-Chaudhry (2016) stated that the concept of CSR was a social commitment in the earlier literature (1920s-1960s), as businesses were believed to work for the well-being of the community. In 1960s and 1970s, CSR was seen beyond legal commitment adopting socially responsible activities and practices. In 1980s, businesses were trying to find a rational and financially quantifiable justification for adopting activities that were socially responsible, emphasizing on corporate social performance. In the 1990s, the focus was on reporting, transparency and accountability. In the 2000s creating shared value was developed as a result of adopting CSR initiatives where CSR became an accepted and expected business practice. CSR definitions from 1980 to 2003 were analyzed by Dahlsrud (2006) where he identified five recurring elements. Environmental and social elements were the most frequently mentioned, followed by voluntary, stakeholder, and economic. He stated that the optimum level of CSR is decided by stakeholders.

Corporate social responsibility (CSR) exists when firms show ethical behaviours towards the society. This responsibility should be communicated and seen by stakeholders. Firms should be responsible for activities that affect their stakeholders, focus on sustainable development, and exhibit a fair attitude (Guoa et al., 2015). More attention has been giving to the topic of corporate sustainability and its link to corporate social responsibility. However, a few studies discussed the possible gap(s) that might emerge as a result of poor CSR activities or lack of having a long-term CSR strategy that satisfactorily caters for different types of stakeholders' needs in the society. The purpose of this study is to identify any sustainability gap(s) in the corporate social responsibility (CSR) strategy and to try to answer the following two questions: Are all CSR activities sustainable? And if not, what is the main sustainability gap in the CSR strategy? Answering these two questions requires putting forward suggestions to bridge the gap and make CSR strategy sustainable.

Sustainability and CSR

Lee & Hu (2018) stated that although CSR activities can bring profits to firms they cannot be effective if such activities are not linked to sustainable development. On the other hand, corporate reputation can have positive effects on performance and CSR. Ebner & Baumgartner (2006) stated that CSR can be used as a social strand of a sustainable development concept which is mainly built on a sound stakeholder approach. Corporate engagement in CSR shows its responsibilities as a member of society to fulfil all stakeholders' expectations. Sustainable development is based on three pillars; economic, ecological and social (SCR) issues, with all have positive effects on the society in the long-term. Singh et al. (2018) mentioned that firms need to employ CSR activities, interact with the society, show commitment and invest in CSR initiatives.

Firms need to realize the importance of sustainability for their businesses so they can succeed and continue in a competitive environment. Sustainability was found to influence a firm's corporate reputation, brand image, and financial value (López-Pérez et al., 2018). Tai & Chuang (2014) mentioned that for firms to be responsible citizenships, their practices need to be structured in a way that maintain and sustain development. Therefore, firms need to focus on social responsibility to create long-term sustainability for corporate success by meeting stakeholders' needs. "CSR" implementation has benefited firms through fostering sustainable development, however, firms should pay special attention to issues of environmental protection through economizing resources and avoiding harmful products.

Quality of information shared, humble treatment, listening and showing empathy to local people can strengthen trust where trust can resolve many conflicts on CSR initiatives to different stakeholders. Trust can be established from different dimensions with the attributes of stakeholders' engagement that makes sustainable development (Boadi et al., 2019). A firm's strategy should consider sustainable development that brings social, environment and economic benefits. Firms that interact with the society through internal and external CSR activities need to promote such activities for defined society groups and to save environment. This is an opportunity for firms to innovate and build competitive advantage which cannot be completed unless such firms employ fair practices and show respect to stakeholders (Szczuka, 2015). A measurement scale for consumer perceptions of CSR was developed with the conclusion that consumer perception on CSR is a multidimensional construct, rather than the one-dimensional factor. This confirms that CSR is a complex construct reflected in the discrimination of economic, social and environmental dimensions (Alvarado-Herrera et al., 2017).

The two terms, corporate social responsibility (CSR) and corporate sustainability (CS), almost used same initiatives and practices. An approach to integrating CSR and CS was developed by merging these two terms together to come up with a term of Corporate Sustainability and Responsibility (CS-R). In this case, CS-R term helps define and clarify the relationship between business and society, and at the same time confirms the contributions of CSR in research and practice. The two terms covered economic, social, and environmental dimensions. Merging the two concepts in a common term would help clarify their meanings and add value to their applications. The firm can now undertake a broad responsibility to its current and future stakeholders, avoid misunderstandings in communication, and make the decision-making process more efficient (Sarvaiya & Wu, 2014).

Majority of the firms adopt CSR strategies to build a positive image in the minds of consumers, investors, employees, government as well as other stakeholders. Environment degradation, global warming, and climate change are some of the current burning global issues. These issues are getting the attention of corporate community and firms working on sustainable development and environmental marketing should have a long-lasting positive contribution to protect environment and natural resources. Cleanliness campaigns, ethical business practices, social audit, and women empowerment are some issues of SCR which firms consider (Narwal & Singh, 2013). CSR, when it is sustained, can bring improvements in financial performance, reduce risk and manage stakeholder's relations (Büchner, 2012). CSR, when it is used effectively, can bring benefits which include lower environmental costs, better productivity and innovation, improved recruitment and retention rates of employees and prompt responses to environmental changes. Improvements in firm's credit ratings and share prices can also be resultants of CSR activities (Jamali et al., 2008).

Although firms influence the economy and life in general, no sustainable development is possible without good corporate management that forms the future development of such firms as well as the economy and society. On the other hand, management decisions that neglect social and environmental issues cannot be sustainable. Corporate sustainability strategies are therefore important to sustainable development as such strategies can direct a firm through sustainability-related social, legal, political and economic requirements. Corporate sustainability strategies can therefore achieve economic, social and environmental sustainability (Schaltegger et al., 2012).

Developing sustainability reports is deemed to be important as a way of transparency and communication with the community. To make it possible, firms need to provide information to show their commitment toward environmental issues (Husser et al., 2012). CSR awareness is increasing, reporting levels are regulated and corporate strategic initiatives are focused on improving social and environmental responsibilities. However, implementation of CSR practices that are not up to stakeholders' expectations might not help sustainable development. Firm's growth is followed not only by positive but also by negative social effects. The society pressure on firms to admit the negative results and eliminate them is a reality. To sustain business, firms need to fully integrate social and environmental objectives with their financial aims and take proper actions for the wellbeing of their stakeholders through the accountability and reporting mechanism (Juščius, 2007). Sustainable development is one of the major issues that global organizations are facing. Firms that follow sustainability reporting guidelines show a strong commitment for continuous improvement of their sustainability reporting practices. The availability of CSR information makes firms more efficient and accepted by the society (Dilling, 2010).

Narwal & Singh (2013) found that Multi-National Corporations (MNCs) adhere to business practices in host countries which include environmental marketing, sustainable development, local community support, and transparency and accountability. This shows the importance of CSR adoption by firms globally. Ventura & Saenz (2015) studied schemes for managing social responsibility in the mining industry in Peru. Three models were used for conducting mining operations: traditional mining, up-to-date mining, and sustainability-oriented mining. They found that social responsibility can possibly have three dimensions – social, economic, and environmental. Mitra & Borza (2011) highlighted the issues that firms should consider in activating corporate social responsibility strategy which include clear CSR policy, encouraging culture, types of activities used, continuity and sustainability of the relationship, benefits gained and social impact.

It is important, when studying CSR, to focus on social, economic, cultural and political factors. The focus should also be on the dynamic of stakeholder relationships and stakeholder reciprocal responsibilities, and to align all of these to sustainable development (Idemudia, 2011). Minnee et al. (2013) investigated social expectations and practice of CSR in Oman. They found that the society there seems to expect firms to offer safe and reliable products/services, treat employees well, behave ethically, and be socially committed. The firms there tend to systematically incorporate philanthropy with strategic concerns for the economic, social, and environmental in their operations, and also show concern for the greater community. Their strategic social initiatives of firms are in education, training, health and environment for better sustainable developments in the communities where they operate. There are many ways in which firms undertake CSR initiatives, from ensuring sustainability measures in their business operations towards being more responsible production and products, to engaging in initiatives such as supporting victims of international disasters (Amin-Chaudhry, 2016).

It is important for firms to treat CSR as part of their culture. "CSR" basically involves a firm contributing some set of resources for a social impact in the society. Firms, therefore, give money to a cause that is not part of their corporate trading activities, or allow their employees to engage in some volunteer work. "CSR" is used to reinforce a firm's corporate strategy or to gain some specific benefit in the global marketplace. New emerging market pressures demand that the CSR should be considered in a firms' overall strategy. Firms now use specific strategic intention and communication resources to implement CSR deliverables. For CSR to work well, firms need to align their internal activities with external orientation by adopting a longer-term perspective monitoring changes in customer demands, adjusting their value propositions to exceed customers' expectations and predicting competitor behaviour. To do that, firms must adopt an assessment on ''why'', ''how'' and ''what'' a specific firm should include in their CSR investment before deciding ''who'' should be taking it (Isaksson et al., 2014).

Firms which do not live up to society's expectations have received some critics. Corporate social responsibility can be viewed as the socio-economic product of the organizational division of labour in the modern society. Governments and corporations have to be socially responsible toward society. Firms do have responsibilities to society and these fall in three categories; what they *must* do, what they *ought* to do, and what they *can* do. Social corporate responsibility covers three different dimensions. The first dimension is required of business by society, "must do", includes the provision of products and services in good quality and at a fair price, compliance with laws and regulations, fair wages, and decent working conditions. The second dimension of social responsibility, "ought to do" is less obligatory than those covered by the "must" dimension but most people regard it as good corporate citizenship. This includes obligations such as avoiding doubtful practices, and being fair and responsive to legitimate concerns of fair-minded stakeholders. The third dimension of social responsibility is required of businesses by society, "can do", reflects the fulfillment which deserves public praise without the fear of public blame and includes corporate philanthropy, volunteerism, and donations (Leisinger, 2005).

(Guoa et al., 2015) studied green corporate social responsibility (GCSR) and its effect on stakeholders in the society. They assert that this new concept is implemented worldwide, raised consumer awareness, and promoted in government policies. Global green trade specifications have become mandatory now. Thus, firms have adjusted their formerly resistant attitude and started involving themselves in environment sustainability activities. Firms worldwide now focus on plans for reducing carbon emission, carbon footprints and carbon labels. Calabrese et al. (2013) stated that for CSR to be effective it should be oriented toward internal and external stakeholders' perceptions and expectations. A methodology was proposed to enable firms evaluate the effectiveness of their CSR policies both in terms of disclosure and capacity to fulfil stakeholders' expectations socially and environmentally. Through a gap analysis, three measures were compared; firm's CSR commitment disclosed, firm's CSR commitment perceived by its stakeholders, and CSR commitment required by the stakeholders. In this way, a firm can get more insights for evaluating the effectiveness of ongoing CSR practices and for formulating CSR strategies. With these three measures, firms can also identify weaknesses of their CSR practices, both in terms of commitment and communication.

The Gap

(Choi & Ng, 2011) said that the lack of attention to sustainability has presented a developmental gap in green marketing literature, and sustainability. Consumers do give same weight of care to two sustainability dimensions, economic and natural environments. These two dimensions as well as price can influence consumer responses. Consumers favour and give positive evaluations to these two sustainability dimensions and respond negatively to poor firm sustainability. On the other hand, consumers do not respond favourably to low prices when they have information about the firm's poor environmental sustainability. Consumers evaluate a firm more favourably if the firm communicates and shares the consumers' social causes. Porter (2008) said that there is a gap between what firms intend to do with corporate social responsibility (CSR) policies and their provision of a clear strategy. A gap occurs when CSR initiatives are not delivered by firms. On the other hand, sustainability is achieved by actually meeting social and environmental needs of the society as well as firm's profitability when CSR intentions are fairly implemented. There is a gap between acceptable level of awareness about the economic, environment and social impact, and low actions by the firms (Dodds & Kuehnel, 2010).

The danger is to look at CSR as an intervention to public relations and nothing else. To answer this question, Frankental (2001) raised some paradoxes inherent in CSR which should be addressed. Such paradoxes include market's view of a firm's ethical stances, lack of clear CSR definition, lack of formal mechanisms for taking responsibility, and the priority a firm gives to social responsibility. He stated that CSR can only work if all firm's stakeholders are considered. That is; if it is incorporated in corporate governance, if it is rewarded by financial markets, if its definition is related to the goals of social and ecological sustainability, if it is benchmarked and audited, if it is open to public scrutiny, if compliance mechanisms exist, and if it is embedded horizontally and vertically across the firm. He concluded that CSR is still an invention of public relations until these paradoxes are properly addressed. In other words, CSR function cannot be simply and structurally located as part of public relation activity. Although it is only concerned with firm's external affairs, corporate affairs or community affairs, it goes beyond that to be embedded across the firm horizontally and vertically.

A firm's strategy should consider sustainable development that brings social, environment and economic benefits. A firm's CSR internal and external activities should match planned sustainable development and to be reflected in the corporate strategy (Szczuka, 2015). Corporate social responsibility strategy is part of overall corporate strategy, and should include issues such as culture, types of activities, and ways of sustainability (Mitra & Borza, 2011). A firm's CSR practices need to be well planned and implemented for long-term sustainability (Tai & Chuang, 2014). Gap occurs when CSR practices are poorly implemented and where stakeholders' expectations are not met. Therefore, sustainability gap exists when CSR activities are not harmonized with the concerns of the society (Juščius, 2007).

The sustainability gap in CSR activities might occur as a result of having imbalance, segregation, and priority mismatch between the three main CS/CSR components, society, environment, and economy as shown in Figure 1. Allocating different weights or ignoring one of them, at least in normal market conditions, creates a sustainability gap in the medium and long terms (if not immediately). Treating them separately might also create a gap as these three dimensions should be looked at collectively. The dilemma for some firms lies in prioritization of these three components and the way forward to implement them. Firms giving more attention to their profits (economic) and less attention to society and environment respectively can have a gap as a result of stakeholders' resistance and resentment internally and externally which have negative effects on their business in the long term, hence sustainability lost.

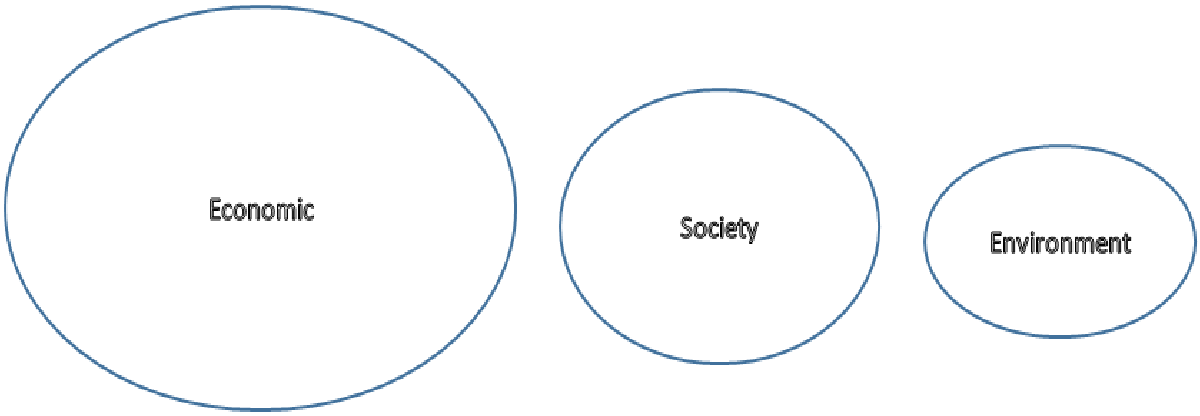

Figure 1. Imbalance, segregation, and priority mismatch of CS/CSR components.

Conclusion

In response to the study questions; are all CSR activities sustainable? and, what is the main corporate sustainability gap in the CSR strategy? the answer is no. Firms that do not carefully manage stakeholders' expectations, are confused in priorities, do not have enough budget for sustainable CSR activities, and do not work on building trust with others, are not able to confirm that they are on the sustainability track. A gap occurs in firms that do not make a balance in satisfying and managing, not only external stakeholders of the society but also internal stakeholders' interests that are related to employees' job security and rewards. Therefore, CSR can only work well when all stakeholders are taken care of. "CSR" gap occurs when a firm's activities do not meet society's expectations, when society involvement is neglected and when CSR commitment are not well managed. If CSR activities are not well managed and not well communicated, criticism, resentment and resistance by the society would exist. This gap might create a high level of dispute that definitely damages a firm's image. Because of these reasons, the gap occurs and to bridge the gap, one needs synergy of the three sustainable CSR components; society, environment, and economy. If these three areas are well planned and integrated in the strategic planning, then firms will be able to maintain and sustain business. Figure 2 shows synergy of sustainable CR/CSR components.

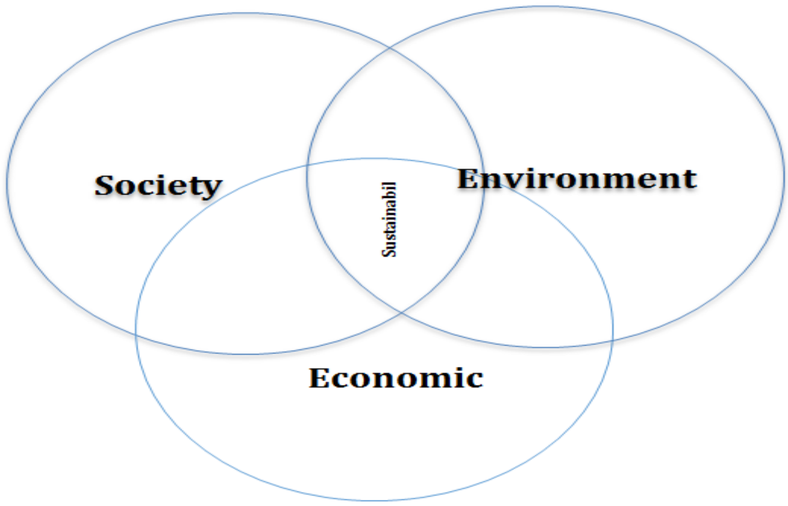

Figure 2. Synergy of sustainable CR/CSR components

Corporate sustainability can be seen as a corporate social responsibility (CSR) from a stakeholder's perspective. Firms which are socially responsible can undoubtedly sustain their business better than those which do not provide socially responsibility. This is because stakeholders feel that such socially responsible firms interact, listen, and meet their expectations satisfactorily. Commitment to CSR activities build better corporate image, foster high employee commitment, nurture customer loyalty, gain community acceptance, be environmentally friendly, forge partnerships with stakeholders and, reduce business risks. Being responsible to stakeholders helps to strengthen firm's competitive advantage and financial performance in the long run. Building trust can only be achieved when firms interact with stakeholders and deliver what they have promised to deliver. Therefore, CSR can achieve economic, social and environmental sustainability with a proper strategy and efficient implementation. Sustainability also is possible when firms take into account stakeholders' priorities of social and environment rather than only economic. It is worth mentioning the importance of sustainability planning as it meets stakeholders' expectations, monitors progress and reduces future risks.

One of the solutions to bridge the gap between CSR and stakeholders' expectations is through incorporating CSR activities in the firm's corporate values where a clear CSR strategy is developed and communicated. Once it is endorsed and agreed, CSR activities should be carefully and wisely managed internally and externally to manage and meet different stakeholders' groups. Measuring the impact of CSR activities determines the viability of such activities and ensures business sustainability through continuous improvements. In this way, firms can meet different requirements of stakeholders in terms of CSR economic, social and environmental activities and at the same time achieve corporate sustainability. For CSR to work well, firms need to align their internal activities with external orientation taking into consideration employees' involvement and customer expectations' management. With a proper CSR strategy that seizes opportunities, a firm can strengthen its competitive position and at the same time create a win-win relationship with its relevant stakeholders. Employing planned activities as perceived by stakeholders, focusing on sustainable development, and developing a well-structured strategy will make corporate sustainability a reality.

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