

Corporate social responsibility (CSR) is a tortured concept. A number of alternative definitions of the construct exist at the theoretical level, and much debate surrounds the meaning (and its related implications for practice) of the term. Empirically, CSR research reaches few remarkable conclusions. In this article, the authors reconceptualize CSR into a number of discrete corporate social responsibilities (CSRs), each of which can have a positive or negative social impact, and each of which has an endogenous managerially driven component and an exogenous stakeholder-driven component. Using an industry-level sample drawn from the KLD database, the authors test the impact of hypothesized drivers of CSR on various CSRs.

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