Universidad del Zulia
Facultad Experimental de Ciencias
Departamento de Ciencias Humanas
Maracaibo - Venezuela
Corporate social responsibility in the textile sector: A conceptual analysis of dimensions

Arturo Luque González
Universidad Tecnológica Indoamérica, Ambato, Ecuador
Universidad Rey Juan Carlos, España
arturo@elcandelero.es

Noelia Herrero-García
Universidad Técnica de Babahoyos, Ecuador
noeliaherrero@utb.edu.ec

Abstract

Despite the many existing definitions of processes of corporate social responsibility (CSR), it is difficult to define this macro-concept. This article proposes the use of a qualitative methodology that limits the available definitions through an analysis determined by their frequency of use in Google Scholar. The sequential coding of these constructs is saturated in six categories. A triad model is proposed, from which the economic-social-ethical combination emerges as being cited once in every two occasions. The results show that the environmental and labor dimensions have a residual frequency of use, and this finding may be used to address weaknesses in CSR processes.

Keywords: corporate social responsibility; transnational companies; globalization; textile; business ethics.

Responsabilidad social empresarial en el sector textil: un análisis conceptual de dimensiones

Resumen

A pesar de las múltiples definiciones existentes sobre procesos de responsabilidad social empresarial (RSE), es difícil definir este concepto macro. Este artículo propone el uso de una metodología cualitativa con la finalidad de limitar las definiciones disponibles a través del análisis de su frecuencia de uso en Google Académico. La
codificación secuencial de estos constructos satura en seis categorías. Se propone un modelo de tríadas que arroja la combinación económico-social ética como aquélla que es citada una de cada dos veces. Los resultados muestran que las dimensiones ambiental-laboral tienen una frecuencia de uso residual, aspecto que contribuirá a corregir las debilidades en los procesos de RSE.

**Palabras clave:** responsabilidad social empresarial; empresas transnacionales; globalización; textil; ética empresarial.

1. INTRODUCTION

The transnational textile sector adapts, changes and evolves in line with a new fundamental law: commerce. The data leave no room for doubt: the value of worldwide exports of goods, according to the World Trade Organization (WTO), has increased by 32% since 2006, reaching a volume of 16 trillion USD in 2016, of which garments and textile products represented approximately 5%. China continues to be the leading exporter in the transnational market, with 37% of total global exports, despite inequalities (Ríos, 2012).

The textile industry optimizes its processes by maximizing, on the one hand, the number of commercial transactions, at the same time as minimizing associated outgoings, such as labor\(^1\), social, environmental, and ethical costs; it accentuates both business strengths and opportunities through the creation of an artificial necessity, marketed as fashion and glamour (Lipovetsky, 2004; Luque, 2017; 1

---

\(^{1}\) “In certain ‘rich’ countries, the impact of globalization on the existence of low wages has certainly been, and is synonymous with—except in the case of China—pressure on wages, their reduction, the threat of the dangers of relocation (the transfer of businesses to other locations or countries) and effective relocation.” Text by Philippe Auvergnon, entitled “El Fenómeno de los Trabajadores Pobres: Revelador de las Funciones y Tendencias del Derecho” in the Revista Latinoamericana de Derecho Social n.14 January-June, 2012: 47
OMC, 2018). Textile TNCs attempt to be and to seem useful in the eyes of governments desperate for investment, systematically taking advantage of collective needs and hopes (Standing, 2013; International Labor Organization, ILO, 2018), at the same time as exhaustively exploiting the environment (Luz, 2007; Naredo, 2010; Kant, 2012; Luque & Jiménez-Sánchez, 2019). As stated by the United Nations (2018), “the fashion industry is the most polluting in the world after the petroleum sector, to such an extent that it produces more annual emissions than all international flights and cargo ships”.

Textile companies, in the interests of glossing over their volume and methods of production, style themselves as moral agents through their own marketing, highlighting the lack of ethics on the part of states and supranational bodies, which have abdicated their duties as regulators and monitors in the face of all manner of corporate irresponsibility (Navarro, 2013; Donaghey et al., 2014). These maneuverings bring with them a dividend, thanks to the image of working for the common good that corporations promote, while hiding from view the significant harm they cause (Werner et al., 2014; Bangladesh accord, 2019). The industry constructs and explores the limits of the system by taking advantage of regulations that are far from watertight, often based on processes of transnational piracy (Beck, 1998), globalization (Chesnais, 2001) and delegative democracy (O'Donnell et al., 2011). They encourage the creation of exiguous made-to-order legislation at the service of private interests, while taking advantage of colossal global supply chains with customized labor rights (ILO, 2015; Luque et al., 2016a).
Currently, it is contradictory to carry out a meaningful supervision of global chains of production and, at the same time, claim that they are imbued with ethical values. TNCs attempt to break the causal link between employment and responsibility with the aim of evading any binding undertaking of liability, despite the fact that the majority of subcontracted factories work exclusively for one brand, and are in a state of total dependency. The textile industry takes full advantage of the flexibility and incoherence of a public system that lacks both the means and the will to supervise transnational trade from a human rights perspective, despite efforts in the last 20 years to remedy this situation. Human rights considerations are reduced to ephemeral concessions made by certain states that are aligned to transnational capital (Office of the United Nations High Commissioner for Human Rights OHCHR, 2017). In Teitelbaum’s view (2015), “for 40 years, successive attempts to create a binding legal framework for transnational corporations have failed, and when a statute was established for the International Criminal Court, it foundered […]”

Indeed, according to Zabalo (2006) TNCs foster a situation of proportionality between the power they wield (both political and economic) and the impunity with which they operate. Nor is there any apparent interest in following through on international studies that point to the social and environmental deterioration brought about by the textile industry (Human Rights Watch, 2015; Landrigan et al., 2017, Nature, 2018). As stated by the United Nations Economic Commission for Europe, UNECE (2018):
The fashion or apparel industry has an often underestimated impact on the development of our planet. This $2.5 trillion-dollar industry is the second highest user of water worldwide, producing 20 percent of global water waste. The production of one cotton shirt requires 2700 Liters — the amount a person drinks in 2.5 years. 10 percent of the global carbon emissions are emitted by the apparel industry and cotton farming is responsible for 24 percent of insecticides and 11 percent of pesticides despite using only 3 percent of the world’s arable land.

Lobbies of the chemical/textile sector, states and supranational bodies all focus the greater part of their actions on increasing corporate profits, rather than on promoting binding agreements that would hold TNCs to account (Irwin, 2015; Hernández Zubizarreta & Ramino, 2016). The social and environmental disasters that are created by the industry are countered by mere palliative measures, implemented by businesses without any sense of liability, and largely based on processes of CSR (Werner et al., 2014).

Currently, the deficiencies in CSR, and the ethical and social reality that surrounds them, appear somewhat diffuse. At the same time, there is no such confusion in the clearly defined self-serving arguments employed by certain schools of economics (Luque & de Pablos, 2016b). Consequently, there is a great need to analyze the state of CSR in the academic literature. This study used 26 definitions of very different types, together with other elements that approximate to CSR, with the aim of carrying out a frequency count in Google Scholar and identifying the definitions of greatest significance. This method permits the verification of the dimensions associated with CSR, and, therefore, whether there is a real commitment to social
issues on the part of TNCs, or whether greater importance is being given to other, tangential elements (Dahlsrud, 2008).

2. CSR AND THE EVOLUTION OF ITS TERMINOLOGY

The processes of CSR have a clear origin the social doctrine of the Church, as well as being marked by entrenched economic interests in so far as their construction, implementation, deployment and monitoring are concerned (Asongu, 2007; Hernández Zubizarreta, 2009; Daugareilh, 2009). Looking back at the evolution of CSR over time and through the history of industrial development, the Sherman Anti-Trust Act of 1890 first demonstrated the need to supervise the business world with a backdrop of social protection (Letwin, 1981). However, several decades passed before, thanks to Bowen (1953), real CSR policies were rolled out in the USA with the establishment of the obligation of businesses to demonstrate a social conscience (Heald, 1957). Two main trends emerged: that of Friedman (1966), which singled out the payment of taxes by companies as their only social obligation, and that of Porter & Kramer (2011). The latter calls on business to have clear policies of shared values, including ethical considerations, as part of the corporate vision. Other studies, such as that of Luque (2018), argue that transnational textile companies may not be considered socially responsible when the countries in which they operate have weak legislation, lack the means of control, and are beset with corruption and vested interests. The very brands that are produced in these countries, albeit through subcontracting, are
responsible for de facto social and environmental dumping. Indeed, TNCs choose not to carry out these practices in the developed countries in which they have their headquarters, and in which there is greater regulatory control and growing social pressure. This highlights part of the weakness of CSR, which often seeks to subvert existing legislation at the discretion of businesses lacking all sense of liability (Wood, 1991), and in the pursuit of maximum profits encouraged by vested interests (Partnoy, 2004). CSR processes do not currently fit into any regulatory model, and, with this premise, TNCs take advantage of their implantation in underdeveloped countries to collaborate with the authorities of such states in the understanding that any attempt by governments to improve the condition for their citizens (that is, the workforce of the corporations) will lead to investment being moved elsewhere, to less ethical and more permissive locations.

At the beginning of the 21st century, the concepts and demands of CSR processes became more complex (Valor & Merino de Diego, 2009). Companies came to understand that, apart from complying with the law, they should be more ethical, and that this sense should derive from a moral, rather than a legal imperative (Garriga & Melé, 2004), extending even to a sense of responsibility in their legal actions (Marín et al., 2012). There is an awareness of the need to consider not only what is produced, but how it is produced, and in what conditions, and that companies should limit their impact to the economy (Rahman, 2011). To achieve this, social policies must be incorporated into CSR processes, given the relation between industrial activity and the individual (Wartick & Cochran, 1985), and the knock-on effect on labor and human rights (Merino, 2005; Jones, Willness, & Madey,
2014) and on the environment (Diestre & Rajagopalan, 2014; Flammer, 2013). New perceptions and approximations have arisen, based on emerging realities, that must be evaluated and incorporated into the policies of CSR, and there is a pressing need to analyze all conceptual categories of CSR and their frequency of use by authors and organizations. This would reveal the depth, or lack of dimension, inherent in the definitions, as well as the scope of their use in citation (Wang et al., 2016).

3. DEFINITION DOMAINS OF CSR IN THE TEXTILE SECTOR

In recent years, research into the processes of CSR has substantially increased, as is to be expected, since this is a supra-theoretical concept that is not readily definable. In this study, a qualitative method was used that sought to identify which concepts make a significant contribution to defining the current processes of corporate social responsibility within the context of the textile sector. The method was based on counting the number of times a particular definition of CSR, as used by a randomly selected group of authors, had been employed in academic or specialized literature during the period from 1963 to 2015\(^2\) (Table 1, see Appendix). A random selection of 26 concepts was used, each of which was determined by its frequency of use, \(f_i\), in Google Scholar, which was consulted systematically between the 20\(^{th}\) January and 10\(^{th}\) March, 2019.

\(^2\) More recent publications were not used in order to eliminate the temporal bias, that is, the fact that more recent concepts are less likely to have been cited up to the time of the study.
Below, a first order codification is set out, which was the result of an iterative process, saturated in the six dimensions: economic, ethical, social, legal, environmental and labor. The scope and weighting of each of these categories was calculated by Equations 1 & 2:

\[ D_j = \sum_{k=1}^{y} f_{kj} \]  
\[ \% WD_j = \frac{D_j}{\sum_{i=1}^{26} f_i} \times 100 \]  

Where \( D_j \) is the contribution of each dimension, \( j \), and \( f_{kj} \) is the frequency of the appearance in Google Scholar of each citation reference, \( k \), in each dimension, \( j \).

The values obtained from these formulas are set out in Table 2. The most pertinent information provided by the economic dimension (\( j = 1 \)) is that this has the greatest presence in the specialized literature, while dimensions \( j = 5 \) and \( j = 6 \) are least representative in categorizing the processes of CSR in the textile sector.

<table>
<thead>
<tr>
<th>( j )</th>
<th>Dimension</th>
<th>( D_j )</th>
<th>( % WD_j )</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Economic</td>
<td>3143</td>
<td>90</td>
</tr>
</tbody>
</table>

Table 2. Scope and fractional weighting of each dimension
4. SEQUENTIAL CODIFICATION OF THE DEFINITION DOMAINS: A TRIAD MODEL

It is necessary to establish a unified methodology to characterize the current dynamic of CSR processes in the textile sector. To this end, a higher order codification of the six defined categories was carried out. Table 3 catalogues the number of dimensions that were codified in each concept, together with number of these that correspond to the same codification. Additionally, the relative weighting in Google Scholar for each grouping of a different order is set out.

Table 3. Number of concepts of higher order and relative weighting

<table>
<thead>
<tr>
<th>No. of codified dimensions</th>
<th>No. of grouped concepts</th>
<th>Relative weighting in Google Scholar (%)</th>
<th>Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>4</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>7</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>3</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>1</td>
<td>18</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>9</td>
<td>49</td>
<td></td>
</tr>
</tbody>
</table>

Source: author’s own data
As may be observed, the use of the search engine generated a logarithmic curve that saturated approximately 49%, that is, for those concepts that are cited once in every two occasions in academic articles and official reports. These allowed a three-fold categorization, or triad model to be constructed, and were the basis for the proposed model for the delimitation of the current macro-concept of CSR in the textile sector.

A mathematical combination of the six elements, or categories, taken three at a time, produced 20 possible triads. In the sequential codification of the 26 concepts of the 6 definition domains, 3 of the 20 possible combinations were derived, as shown in Table 4.

Table 4. Triad model and relative importance

<table>
<thead>
<tr>
<th>Triads</th>
<th>No. of concepts included</th>
<th>Relative importance (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Economic · Social · Environmental</td>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>2 Economic · Legal · Ethical</td>
<td>3</td>
<td>34</td>
</tr>
<tr>
<td>3 Economic · Social · Ethical</td>
<td>3</td>
<td>59</td>
</tr>
<tr>
<td>Total = 9</td>
<td>Total = 100 %</td>
<td></td>
</tr>
</tbody>
</table>

Source: author’s own data

In other words, the contemporary processes of CSR in the textile industry are fundamentally categorized in the triple economic-
social-ethical domain, while the contribution of the environmental dimension remains residual in character and the labor category is not represented at all. Finally, Table 5 shows the three definitions of CSR with the greatest weighting and, therefore, the greatest conceptual representation.

Table 5. Definitions of CSR with the greatest weighting

<table>
<thead>
<tr>
<th>SOURCE</th>
<th>CONCEPT</th>
<th>f_i</th>
<th>DIMENSION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frederick, 1960, p. 60</td>
<td>Social responsibility in the final analysis implies a public posture toward society's economic and human resources and a willingness to see that those resources are utilized for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms.</td>
<td>376</td>
<td>Economic Social Ethical</td>
</tr>
<tr>
<td>Porter &amp; Kramer, 2002</td>
<td>Companies should do good works through a philanthropic connection.</td>
<td>332</td>
<td></td>
</tr>
<tr>
<td>Wood, 1991, p. 695</td>
<td>The basic idea of corporate social responsibility is that business and society are interwoven rather than distinct entities; therefore, society has certain expectations for appropriate business behavior and outcomes.</td>
<td>296</td>
<td></td>
</tr>
</tbody>
</table>

Source: author’s own data

5. CONCLUSION

Textile companies attempt to demonstrate, across all available channels, a high level of commitment to the environment and
Corporate social responsibility in the textile sector: A conceptual analysis of dimensions

sustainability. This image, actively pursued by enterprises, could not be further removed from reality. The grounded analysis of definitions has shown that environmental concerns have a residual character within CSR, while priority is given to economic and regulatory aspects. The greatest corporate commitment in the roll-out of CSR processes is given to economic returns and the impact on dividends. This explains TNCs’ unerring promotion of the economic dimension to the detriment of all others, which yield “smaller profits”.

Such evidence highlights that processes of CSR, such as they are currently established, are not in themselves a sufficiently effective instrument of change for societies affected by certain abuses carried out by businesses. Not even the definitions analyzed here bring together all of the dimensions that, a priori, TNCs of the textile sector appear to defend and promote.

REFERENCES


BANGLADESHACCORD. 2019. The Accord helps Ready-Made Garment factories in Bangladesh become safe – and stay


CASADO, F. 2006. La RSE ante el espejo: Carencias, complejos y expectativas de la empresa responsable en el siglo XXI. Ed. Prensas Universitarias de Zaragoza, Zaragoza (España).


INTERNATIONAL LABOUR ORGANIZATION. 2015. *Trabajo decente en las cadenas mundiales de suministro [Decent work in global supply chains]*. Boletín Internacional de
Corporación social responsable en el sector textil: Una análisis conceptual de dimensiones


NAVARRO, V. 2013. Lo que no se dice sobre Bangladesh. Disponible en http://www.vnavarro.org/?p=8939&lang=CA


TEITELBAUM, A. 2015. Gestión y control de la cadena de valor dentro del sector textil en países en vías de desarrollo, hacia los límites de la logística y el outsourcing: Ética o Estética. Author’s own sources, extracted from a DELPHI analysis/interview with the author (A. Luque, Interviewer)


APPENDIX

The table set out below shows the source of the definitions of processes of corporate social responsibility, the concepts associated with each author, the absolute frequency of each concept’s appearance in Google Scholar, and the dimension to which each belongs.

Table 1. Categorization of concepts of corporate social responsibility

<table>
<thead>
<tr>
<th>Source</th>
<th>Concept</th>
<th>( f_i )</th>
<th>Dimension</th>
</tr>
</thead>
<tbody>
<tr>
<td>World Business Council for Sustainable (WBCSD), 2004</td>
<td>The commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life.</td>
<td>1</td>
<td>Economic Social Environmental Ethical Labor</td>
</tr>
<tr>
<td>UN Global Compact, 2000</td>
<td>It is business management that is directed at benefitting society that goes beyond its legal obligations.</td>
<td>21</td>
<td>Labor Social</td>
</tr>
<tr>
<td>ISO 26000, 2010</td>
<td>Organizations around the world, and their stakeholders, are becoming increasingly aware of the need for and benefits of socially responsible behaviour. The objective of social responsibility is to contribute to sustainable development.</td>
<td>77</td>
<td>Economic Social Environmental</td>
</tr>
<tr>
<td>European Commission, 2011</td>
<td>Companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders</td>
<td>24</td>
<td>Economic Social Environmental Ethical</td>
</tr>
</tbody>
</table>
Corporate social responsibility in the textile sector: A conceptual analysis of dimensions

<table>
<thead>
<tr>
<th>Source</th>
<th>Description</th>
<th>Economic</th>
<th>Social</th>
<th>Environmental</th>
<th>Legal</th>
<th>Ethical</th>
<th>Laboral</th>
</tr>
</thead>
<tbody>
<tr>
<td>Council of Europe of Lisbon, 2000</td>
<td>Best practices on lifelong learning, work organization, equal opportunities, social inclusion and sustainable development.</td>
<td></td>
<td>14</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>European Commission Green Paper, 2001</td>
<td>Voluntarily taking on commitments which go beyond common regulatory and conventional requirements, which they would have to respect in any case.</td>
<td></td>
<td></td>
<td>65</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>World Bank, 2003</td>
<td>Corporate Social Responsibility (CSR) is the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve quality of life, in ways that are both good for business and good for development.</td>
<td></td>
<td>25</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hernández Zubizarreta, 2008, p. 46</td>
<td>CSR and codes of conduct presuppose, from the systems of regulatory control of transnational corporations, a ‘complete makeover’.</td>
<td></td>
<td></td>
<td></td>
<td>2</td>
<td>Legal</td>
<td>Ethical</td>
</tr>
<tr>
<td>Carroll &amp; Buchholtz, 2014, p. 293</td>
<td>CSR is a voluntary concept, meaning it applies to all that is not compulsory by law, and has, as a mission, a greater control over and dissemination of all matters concerning social, environmental, ethical or behavioral aspects, as well as the relationship of organizations (including NGOs) to the different interest groups they comprise, both directors and workers, as well as</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Francés Gómez, 2005</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Matten &amp; Moon, 2008</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
consumers/users and suppliers, all of which implicitly arise from the different cultural, social, ideological or religious connotations in each location.

<table>
<thead>
<tr>
<th>Author(s)</th>
<th>Statement</th>
<th>Economic</th>
<th>Social</th>
<th>Ethical</th>
</tr>
</thead>
<tbody>
<tr>
<td>Porter &amp; Kramer, 2002</td>
<td>Companies should do good works through a philanthropic connection.</td>
<td>332</td>
<td>Social</td>
<td>Ethical</td>
</tr>
<tr>
<td>Giner, 2008</td>
<td>Most companies continue to hinder the codification of human rights and the corresponding obligations incumbent upon all sectors of society. The private sector itself, aware of its poor image and of its responsibilities in this area, encourages the establishment of voluntary regimes of conduct, to which end it commits to complying with international regulation and fundamental rights as part of its policy of (CSR).</td>
<td>7</td>
<td>Social</td>
<td>Ethical</td>
</tr>
<tr>
<td>Grzybowski, 2012, p. 118</td>
<td>Restructuring the world economic system as a more environmentally friendly mode of production would naturally bring enormous economic benefits in the long term. However, in the short term, this would require considerable investment in order to overhaul the means of production, transport and energy supply, all of which would hinder the emergence from poverty of millions of individuals.</td>
<td>2</td>
<td>Social</td>
<td>Ethical</td>
</tr>
<tr>
<td>Argandoña, 2009</td>
<td>Companies “must” view their responsibilities as moral obligations (a duty of conscience), whether they be enforced by law</td>
<td>8</td>
<td>Social</td>
<td>Ethical</td>
</tr>
<tr>
<td>Author(s)</td>
<td>Summary</td>
<td>Dimensions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------</td>
<td>---------</td>
<td>------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cortina, 2005</td>
<td>Companies must keep to the current legislation and to their own corporate ethics in order to develop a sense of liability through legal obligations and an ethical responsibility informed by the acquisition of moral values.</td>
<td>Economic Legal Ethical</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fernando &amp; Rivera, 2013, pp. 331-335</td>
<td>Businesses will be favored by an environment in which compliance with human rights becomes the rule and not the exception.</td>
<td>Economic Legal</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Casado, 2006, p. 18</td>
<td>In the majority of environmental and socio-labor statements and reports presented by large corporations, there is detailed information on the main company, but data and monitoring of the members of the supply chain are conspicuous by their absence.</td>
<td>Economic Legal Social Environmental</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Avendaño &amp; William, 2013, p. 157</td>
<td>CSR begins as a moral obligation, but transforms into a strategic resource, an instrument at the service of economic efficacy and profit.</td>
<td>Economic Ethical</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hatem Kotrame, 2015</td>
<td>Part of the obligation to respect human rights consists in not giving any benefit to perpetrators, whereby states should not, for example, give contracts to companies that have committed abuses and infringements.</td>
<td>Social Ethical</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jaramillo, 2007</td>
<td>The responsibility that a company has or assumes in regard to society in general.</td>
<td>Social</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Frederick, 1960, p. 60</td>
<td>Social responsibility in the final analysis implies a public posture toward society's economic and social ethical dimension.</td>
<td>Economic Social Ethical</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
human resources and a willingness to see that those resources are utilized for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms.

<table>
<thead>
<tr>
<th>Author</th>
<th>Quote</th>
<th>Page No.</th>
<th>Categories</th>
</tr>
</thead>
<tbody>
<tr>
<td>McGuire, 1963, p.144</td>
<td>The corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations.</td>
<td>394</td>
<td>Economic, Legal, Social, Ethical</td>
</tr>
<tr>
<td>Davis, 1967, p.7</td>
<td>Social responsibility is expressed in law, custom, and institutional agreements that define conditions for responsible use of power.</td>
<td>227</td>
<td>Legal, Ethical</td>
</tr>
<tr>
<td>Drucker, 1984, p.10</td>
<td>To turn a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, and into wealth.</td>
<td>343</td>
<td>Economic, Social, Ethical</td>
</tr>
<tr>
<td>Wood, 1991, p.695</td>
<td>The basic idea of corporate social responsibility is that business and society are interwoven rather than distinct entities; therefore, society has certain expectations for appropriate business behavior and outcomes.</td>
<td>296</td>
<td>Economic, Social, Ethical</td>
</tr>
<tr>
<td>Carroll A., 1999, p.43</td>
<td>The corporation is expected to fulfill all of its responsibilities (economic, legal, ethical, and philanthropic) “The CSR firm should strive to make a profit, obey the law, be ethical, and be a good corporate citizen”.</td>
<td>512</td>
<td>Economic, Legal, Ethical</td>
</tr>
<tr>
<td>Wolf, 2005</td>
<td>Corporations’ new role of social agent.</td>
<td>13</td>
<td>Economic, Social</td>
</tr>
</tbody>
</table>