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Corporate Social Responsibility (CSR) in an International Aspect

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Abstract

This study examines Corporate Social Responsibility (CSR) from an international perspective, exploring how integrating CSR into business strategies varies across different countries and industries in the global market. The main topics covered in this article are fundamental principles of CSR, international variations in CSR practices, and global frameworks of CSR. The research highlights how cultural, regulatory, and economic factors influence CSR practices across the globe. Additionally, international standards and frameworks like ISO 26000, UN Global Compact, and Global Reporting Initiative are examined to assess their influence on standardizing CSR practices.

Keywords

Corporate social responsibility (CSR), Business strategy, Multinational corporations, Sustainable development, International enterprises, Reporting, Core value, CSR standards.

Problem statement

Companies are expected to do more than generate profits and address social and environmental issues in a globalised world. However, corporate social responsibility (CSR) implementation varies significantly across regions due to cultural, legal, and economic circumstances. This inconsistency makes it difficult for multinational companies to maintain ethical standards and promote sustainable practices globally. To overcome these challenges and meet the growing expectations of stakeholders, it is necessary to understand CSR from an international perspective.

Relevance of the chosen topic

CSR is becoming increasingly urgent as companies face global issues such as climate change, labour rights, and sustainable development. As consumers, investors, and governments increasingly demand responsible business practices, companies must ensure that their CSR strategies meet global standards while adapting to local needs.

Analysis of recent research and publications

In preparing this paper, a wide range of recent research, articles, and publications on CSR were analyzed to gather insights. Recent research highlights the importance of global CSR frameworks such as the UN Global Compact, ISO 26000, and GRI in guiding responsible business practices. The challenges multinational companies face in meeting these standards, especially in weak regulation areas, were considered.

Purpose of the article

This article aims to provide a comprehensive understanding of CSR in an international context by exploring how global companies approach CSR differently across countries while complying with international standards.

The main objectives are:

- The role of a global CSR framework is significant, as it shapes multinational companies' approach towards social responsibility. This article will analyze this role and its implications for business operations.
- Explore the challenges and opportunities presented by differences in cultural, legal, and regulatory environments across countries.
- Provide ideas on how companies can better align their global CSR strategies with the needs of local communities to maximize social impact and business value.

Presentation of the main research material and results obtained

To understand the role of Corporate Social Responsibility (CSR) internationally, it is first necessary to familiarize yourself with the basis of this term. The concept of CSR has evolved, and it is not easy to attribute it to a single inventor. However, the modern understanding of CSR emerged in the mid-20th century, particularly in the 1950s and 1960s, when scholars and business leaders began to discuss the ethical responsibilities of corporations beyond profit (Agudelo, Jóhannsdóttir, & Davídsdóttir, 2019).

Howard R. Bowen – often referred to as the "Father of CSR", is credited with the earliest formal definition of CSR in his 1953 book "Social Responsibilities of the Businessman". He argued that businesses should consider the social consequences of their actions and that business leaders have an ethical obligation to act in the best interests of society (Caulkins, 2013). By social responsibility of businessmen, (Bowen, Gond, & Bowen, 1953) meant the obligations of people in business to pursue those policies, to make those decisions, or to follow those lines of action that are desirable in terms of the objectives and values of our society.

In 1979, Archie B. Carroll, a Professor of Management at the University of Georgia, played a pivotal role in popularizing the concept of CSR. He proposed the 'Pyramid of CSR,' a model that breaks down CSR into four main components: economic, legal, ethical, and philanthropic responsibilities. Carroll's work was instrumental in bringing CSR into the mainstream, as he addressed this delicate subject and simplified the concept of CSR using a single pyramid diagram (Green Business Benchmark, 2022).

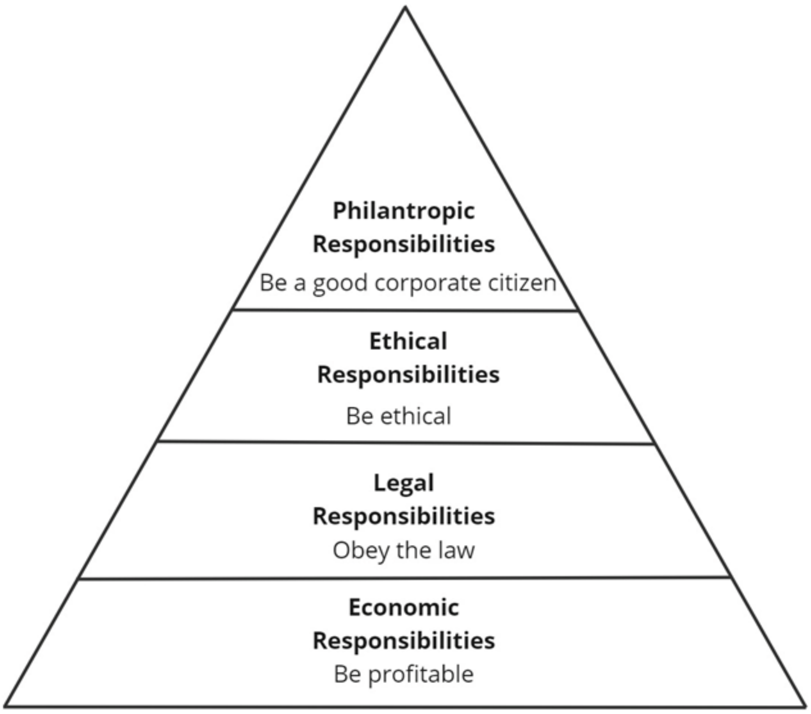

Fig. 1: The Pyramid of Corporate Social Responsibility (Carroll, 1991).

At the bottom of the pyramid, Carroll emphasizes that the primary responsibility of a company is to be profitable. This is consistent with the idea that a company must be financially viable in order to fulfill its other social responsibilities (Carroll, 1991). Without economic success, other levels of CSR cannot be achieved. Moving up, businesses have to comply with laws and regulations. Legal responsibilities reflect society's codified expectations and ensure that businesses operate within the law while striving for profitability. Beyond legal compliance, businesses are expected to act ethically. This includes not just following the law, but also taking a proactive approach to moral standards, acting in a fair, honest and just manner, even if this is not required by law. Ethical responsibility involves a proactive approach to moral standards that are not yet fully stipulated in law but are nonetheless expected by stakeholders. At the top of the pyramid is the responsibility to give back to society through charitable activities. This is considered voluntary and includes charitable giving, community involvement and contributions to the wider community. Although this is not a prerequisite for the company's economic or legal success, it enhances its reputation and promotes a positive corporate image.

The pyramid structure suggests that while economic responsibility is fundamental to the survival of a business, legal, ethical and philanthropic responsibilities become increasingly important as businesses operate on this foundation. Carroll's model has played a key role in shaping modern CSR approaches, guiding businesses to find a delicate balance between profitability and broader social contribution (Saleh, 2022).

The definition of the first researchers of corporate social responsibility gave a significant impetus to the development of this field and opportunities for further improvement and innovations by their followers. Examples of the modern definition of SCR are given below.

Corporate Social Responsibility is a management concept in which companies integrate social and environmental concerns into their business operations and interactions with their stakeholders (UNIDO, 2024, para. 1).

Corporate social responsibility (CSR) is the idea that businesses should operate according to principles and policies that positively impact society and the environment (McGrath & Jonker, 2023, para. 1).

The Commission has defined CSR as enterprises' responsibility for their impact on society, and therefore, it should be company-led (European Commission, n.d., para. 2).

In today's interconnected world, Corporate Social Responsibility is no longer a peripheral activity for companies but a core strategic necessity. Companies that actively engage in CSR initiatives create a positive brand image and reputation in the eyes of consumers, investors, employees, and other stakeholders (Gratton, Murry, & Kvilhaug, 2025). A strong CSR strategy strengthens a brand's reputation, fosters customer loyalty, and differentiates a company in a competitive marketplace (Thornberg, Selvam, & Bastons, 2024).

Implementing CSR can also enhance organizational resilience by fostering stakeholder trust, building strong relationships with local communities, and adapting to changing public expectations and regulatory requirements. Trust is one of the most valuable assets for any business, and CSR plays a critical role in building and maintaining this trust (Blowfield & Murray, 2019).

In 2015, 17 Sustainable Development Goals (SDGs), which are planned to be fulfilled by 2030, were set by the United Nations to transform our world (WHO, 2022). CSR allows any company to align with these goals, choosing the one or several that are closest to their values. By adjusting their internal processes to contribute to the achievement of these goals, businesses can be part of a global movement towards a better future, inspiring and motivating both their employees and stakeholders.

Table 1: Sustainable Development Goals (UNSDG, 2015).

	Sustainable Development Goals
1	No Poverty
2	Zero Hunger
3	Good Health and Well-being
4	Quality Education
5	Gender Equality
6	Clean Water and Sanitation
7	Affordable and Clean Energy
8	Decent Work and Economic Growth
9	Industry, Innovation and Infrastructure
10	Reduced Inequality
11	Sustainable Cities and Communities
12	Responsible Consumption and Production

13	Climate Action
14	Life Below Water
15	Life on Land
16	Peace, Justice and Strong Institutions
17	Partnerships for the Goals

Companies that use this resource to transform their businesses in a sustainable direction are expected to be competitive in the global market and remain profitable in the long run.

On a global level, multinational companies, non-profit organizations, and public organizations are increasingly integrating CSR into their core business strategies. These organizations incorporate CSR into their policies to meet the expectations of various stakeholders, increase their competitive edge, and improve access to global markets in time to respond to social needs. By doing so, they position themselves to achieve commercial success and contribute positively to society.

It is crucial for international businesses to understand that corporate social responsibility varies depending on countries or regions. Thus, it is necessary to analyze the market in detail to choose relevant influence methods in one territory or another.

The US markets for labour and capital are relatively unregulated as there are low levels of welfare state provision (Camilleri, 2017). As a result, many social issues, such as education, health care or social investment, have become central to corporate social responsibility in the American context. CSR programs and communications in charity, conservation, volunteerism, and environmental issues have different standards in the United States of America. Therefore, CSR in the USA has many forms of social involvement by companies because they are not required to carry out socially and environmentally responsible activities. American companies tend to define and interpret their vision of corporate responsibility within their corporate framework (Camilleri, 2017). Subsequently, they can measure and promote performance above their international counterparts.

The enhanced CSR strategy announced by the Government of Canada on November 14, 2014, emphasizes the importance of Canadian companies supporting Canadian values and maintaining high ethical standards in their work abroad (Global Affairs Canada, 2013). This strategy demonstrates the Government's commitment to ensuring that businesses contribute to economic growth and play an essential role in promoting responsible and sustainable business practices worldwide. Through CSR programs, Canadian companies are encouraged to create shared value by providing tangible benefits to local communities in host countries (Adamson, 2024). This can include supporting education, investing in community health programs, promoting fair labour practices, and promoting local economic development. By participating in the well-being of these communities, companies build positive relationships and gain a social license to operate, which is essential to long-term success. Canada's CSR strategy emphasizes the importance of accountability and transparency in global operations (Global Affairs Canada, 2013). Companies are expected to be open about their social and environmental impacts and ensure that stakeholders, including local communities, governments and investors, can be held accountable for their actions.

Business failures in Australia, such as HIH Australia's biggest collapse in 2001, and industry crises, such as James Hardie's plans to avoid liability for asbestos compensation from former employees, have raised questions about the nature of corporate responsibilities (Clark, 2022). Business leaders in Australia now manage CSR issues through specific business organizations such as the Global Reporting Initiative, the UN's Global Compact and the World Trade Council for Sustainable Development (NCS Australia, 2022). Scholarship on CSR comes from many areas, including management, ethics, psychology, society, finance and accounting, sustainability, public affairs, and communication. While significant progress has been made, challenges remain in fully integrating CSR into the corporate culture of many Australian businesses. There is often a conflict between pursuing short-term profit and the need for long-term prosperity (Putra, White, & Sarna, 2018). Companies may need more stakeholder support to provide financial returns, sometimes conflicting with broader CSR goals. However, there are also significant opportunities for businesses that embrace CSR as a means of innovation and sustainable growth. By adopting effective practices, companies can open new markets, attract socially savvy customers and build resilience in a rapidly changing landscape.

Corporate Social Responsibility in the United Arab Emirates is uniquely rooted in Islamic values and traditions. Established in Islamic times, this foundation is evident in the philanthropic activities and Sharia-compliant business practices of individuals and organizations in Dubai and the UAE (Elsonbaty, 2023). The region's rapid urbanization is a unique approach that involves developing green building practices and energy-efficient infrastructure (UAE Government, n.d.). Architectural marvels like Emirates, Masdar City, and

Sustainable City reflect the UAE's commitment to eco-UAE's urban planning and sustainable living (Centre for Public Impact, 2018). Many UAE-based companies actively engage in philanthropic efforts, supporting education, healthcare, and cultural heritage projects (Commitbiz, 2021). Initiatives such as Emirates Foundation and Dubai Cares are examples of how corporations contribute to social welfare by funding programs that aim to improve the lives of underprivileged communities, both within the UAE and globally (Dubai Cares, 2023). As the UAE diversifies its economy away from oil dependency, clean energy has become a key focus of CSR. Projects such as the Mohammed Bin Rashid Al Maktoum Solar Park are at the forefront of UAE's push into renewable energy and show how the private sector is working to tackle climate change (Government of Dubai, 2022). Despite progress, there are challenges in fully embedding CSR across all sectors. Many companies still view CSR as a public relations exercise rather than an integral part of their business strategy. In perspective, companies in the UAE can enhance their reputation on the global stage and contribute to sustainable development.

European countries have a rich tradition of corporate social responsibility, shaped by a long tradition of social responsibility, environmental awareness, and ethical business practices. Rooted in Europe's social market economy and progressive regulatory framework, CSR in this region goes beyond philanthropy and integrates sustainability and social responsibility into the core strategies of companies in various industries (Müller, 2017). Over time, European businesses have paid more attention to sustainable development, environmental management, and the well-being of their employees and local communities. European businesses have embraced CSR as a competitive advantage and integrated it into their operations and business strategies. From multinational corporations to small and medium-sized enterprises (SMEs), European companies strive to meet stakeholders' expectations on social and environmental issues. Leading European companies such as Unilever, Ikea, and Siemens have introduced themselves as sustainability pioneers and have incorporated social responsibility into their corporate activities and used it as a driver for innovation and value creation (Reuters Events Sustainable Business, 2017). Looking ahead, CSR in Europe will be increasingly integrated into corporate strategy with a continued focus on sustainability, social impact, and ethical management. The future of CSR in Europe is marked by the move towards climate neutrality, the rise of social entrepreneurship, and increased investment, ensuring that businesses not only contribute to economic growth but also to a more equitable and sustainable world. These future trends of CSR in Europe provide a forward-looking perspective, helping the reader anticipate the future of CSR in the region (European Commission, n.d.).

In many Asian countries, governments have played an essential role in promoting CSR by introducing legal and policy frameworks that encourage businesses to adopt responsible practices (Chapple & Moon, 2022). Countries like Japan, South Korea, India, and China have laws and guidelines that promote sustainability, environmental protection, and corporate governance.

India became the first country to make CSR mandatory for certain companies under the Companies Act of 2013. This legislation requires businesses to allocate 2% of their net profits to CSR activities, such as education, health care, and environmental issues (Acharya, 2013). This landmark legislation has pushed Indian businesses to participate in social projects and address important social issues.

China has introduced several policies to promote sustainable development and improve environmental standards. The Chinese government's five-year plans have increasingly focused on green growth, encouraging companies to reduce carbon emissions and embrace clean energy technologies (Wang, 2022). The Belt and Road Initiative (BRI) also includes CSR goals encouraging Chinese companies to adhere to environmental and social standards in their overseas investments (McBride, Berman, & Chatzky, 2023).

In Japan and South Korea, CSR is often associated with corporate governance and sustainability. Both countries value responsible citizenship and expect businesses to contribute to the social well-being of their communities and operate in an environmentally responsible manner (Kim, 2018). Japanese companies are known for their kaizen (continuous improvement) approach, which incorporates sustainability into product design, manufacturing processes and supply chain management (Kim, 2018).

Asia is also a global hub for manufacturing, and companies are taking more responsibility for their supply chain operations, especially regarding labour rights and environmental impacts. Many multinational companies operating in Asia are under pressure to ensure that their suppliers adhere to fair labour standards, such as fair wages, safe working practices and the prevention of child labour. For example, Nike and Adidas have implemented CSR programs to ensure accountability in Bangladesh, Vietnam and Cambodia (SneakerAddict, 2024).

Many international standards and frameworks have been developed to ensure companies follow cross-border CSR practices. These frameworks guide businesses in managing their social responsibilities and adapting their operations to global sustainability goals. The most influential are ISO 26000, the UN Global Compact, and the Global Reporting Initiative (GRI), which has played an essential role in shaping CSR practices worldwide.

Introduced by the International Organization for Standardization (ISO) in 2010, ISO 26000 is a global standard that guides social responsibility for organizations (ISO, 2010). Unlike other ISO standards, ISO 26000 is not certifiable, meaning it serves as a framework rather than a set of specific requirements (Pojasek, 2011). This standard provides comprehensive guidance on how businesses can operate in a socially responsible manner and covers critical areas such as human rights, labour practices, environmental protection, ethical business practices, and consumer and community involvement.

ISO 26000 guides all types of organizations, regardless of their size or location (Pojasek, 2011, , p. 6):

1. Concepts, terms and definitions related to social responsibility
2. Background, trends and characteristics of social responsibility
3. Principles and practices relating to social responsibility
4. Core subjects and issues of social responsibility
5. Integrating, implementing and promoting socially responsible behaviour throughout the organization and, through its policies and practices, within its sphere of influence
6. Identifying and engaging with stakeholders
7. Communicating commitments, performance and other information related to social responsibility

The primary purpose of ISO 26000 is to help companies understand their responsibility to society and the environment and ensure that they contribute to sustainable development (ISO, 2010). By following these guidelines, businesses can strengthen their ethical governance, improve stakeholder relationships, and create long-term value.

Moving forward, the UN's Global Compact, launched in 2000, is the world's largest corporate sustainability initiative, encouraging businesses worldwide to adopt sustainable and socially responsible policies (Leisinger, 2003).

The United Nations Global Compact is uniquely positioned to support companies as they align their practices for a sustainable and inclusive future (UN Global Compact, 2023). The Global Compact provides a universal framework for businesses to integrate corporate responsibility into their global operations and support UN goals, such as the Sustainable Development Goals (SDGs). Participating companies commit to making annual progress reports on their CSR activities, known as Communication on Progress (COP) reports, which are publicly available. This transparency enhances stakeholder trust and holds companies accountable for their CSR performance. By joining the Global Compact, businesses signal their commitment to ethical practices and sustainability, which can improve their reputation and strengthen their relationships with customers, investors, and employees (UN Global Compact, 2023). Moreover, the initiative fosters collaboration between businesses, governments, and civil society to tackle global challenges such as climate change, inequality, and resource scarcity.

At the heart of the UN Global Compact are ten principles based on internationally accepted standards such as the Universal Declaration of Human Rights, the International Labour Organization’s (ILO) Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against corruption (UN Global Compact, 2023). These principles form the foundation for businesses to build ethical and sustainable practices.

Although the UN Global Compact provides a comprehensive framework for sustainable business practices, companies may have difficulty consistently implementing the principles, especially in regions with weak legal frameworks and widespread corruption. Companies operating in countries that need more enforcement of human rights and environmental standards may find it challenging to adhere to ethical standards everywhere.

The Global Reporting Initiative (GRI) is a widely recognized framework that not only enables businesses to report on their sustainability performance but also fosters a future of transparency and open dialogue about impacts. The GRI’s vision is one where reporting on impacts is a common practice by all organizations around the world, paving the way for a more sustainable future (GRI, 2022).

The GRI provides a structured way for companies to measure and report their CSR activities, significantly enhancing the reliability and trustworthiness of their sustainability data. This structured approach makes it easier for stakeholders to assess the company’s impact on society and the environment (GRI, 2022). The framework covers a wide range of sustainability issues, from carbon emissions and water use to work practices and social investments. By using the GRI standard approach, companies can ensure the transparency and comparability of their sustainability data, which is crucial for building trust with investors, customers, and managers (IBM, 2021).

Authorities and regulatory bodies worldwide are increasingly demanding Environmental, Social, and Governance (ESG) reporting. The GRI standards are common and often used by companies, demonstrating global compliance with international best practices. For example, the EU has introduced the Corporate Sustainability Reporting Directive (CSRD), which requires many companies to report their ESG activities. The GRI framework conforms to this type of regulation and helps businesses prepare for mandatory disclosures.

Although it was established in 1997, the GRI has proven its relevance for several vital reasons (GRI, 2022):

1. The GRI, established in 1997, has proven its relevance by continuously updating its standards to reflect emerging issues like climate change, human rights, and the UN Sustainable Development Goals. This adaptability ensures that the GRI remains a relevant and reliable framework for sustainability reporting.
2. GRI is flexible and standardized, enabling companies of all sizes and sectors worldwide to disclose their sustainability performance comparably.
3. The GRI's materiality principle ensures that companies report on issues most relevant to their business and stakeholders. This focus keeps reports concise and impactful, making the efforts put into reporting worthwhile.
4. GRI fosters transparency by encouraging companies to engage with stakeholders, building trust and accountability.
5. Covering environmental, social, and governance (ESG) dimensions, GRI provides a holistic view of a company's sustainability footprint.

The Global Reporting Initiative remains one of the most accessible and consistent frameworks for corporate sustainability reporting, providing companies with the tools to openly disclose their impact across various ESG areas. As it evolves to meet the needs of new businesses while maintaining its core principles of transparency, stakeholder engagement, and accountability, the GRI maintains its position as a framework key to sustainable business management.

Conclusions

As businesses operate in an increasingly interconnected global market, CSR is not a mere right but a strategic objective. Companies that embrace CSR are more likely to build a positive brand reputation, attract top talent, encourage innovation, and reduce risk. In addition, CSR contributes to the long-term sustainability of companies by addressing social challenges, such as climate change, working conditions and social development, and creating shared value for companies and society. In today's world, consumers, investors, employees and regulators demand more ethical, transparent, and sustainable business practices, and companies that do not pay enough attention to CSR risk.

Corporate Social Responsibility is an evolving and increasingly vital aspect of modern business practice, shaping the way companies interact with their stakeholders and contribute to the broader social and environmental fabric of the world. By integrating CSR into their core business strategies and aligning with global frameworks such as ISO 26000, the UN Global Compact, and GRI, companies not only drive business value but also play a crucial role in shaping the future of CSR. The future of CSR will depend on businesses' ability to balance global standards with regional adaptability, ensuring that CSR efforts address the most pressing challenges faced by society, while fostering long-term sustainability and resilience.

For CSR to continue evolving, stronger global regulations, enhanced transparency, and a more profound commitment to local engagement will be essential. In this interconnected world, companies have a responsibility to maximize profit and positive impact, leaving a lasting legacy of sustainability and responsibility for future generations.

Suggestions for improvements:

1. Strong international laws are needed to guide accountability and resolve CSR activities worldwide.
2. Companies should increase the transparency of their CSR activities by adopting comprehensive reporting standards such as GRI and conducting third-party audits.
3. Companies need to deepen their involvement in local communities and adapt their global CSR strategies to local needs for maximum benefit. This local adaptation is not just a strategic move but a demonstration of empathy and a commitment to community well-being.

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