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Review

How global is international CSR research? Insights and recommendations from a systematic review



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ABSTRACT

While studies on international corporate social responsibility (CSR) have expanded significantly, their true global nature can be questioned. We systematically review 494 articles in 31 journals over a 31-year period. We assess the embeddedness of CSR in international management/business (IB); analyze the coverage of developing, emerging, and developed countries; map the literature thematically; summarize key findings; discuss main empirical features; and identify unanswered questions, implications, and best practices. We find that international CSR research is far from being global and still emerging in 'mainstream' IB. This comprehensive review also helps to set an agenda for future international CSR scholarship.

1. Introduction

Over the last few decades, corporate social responsibility (CSR) has spread extensively within the global community on the part of both practitioners and researchers. In practice, a new institutional infrastructure of CSR has emerged, with a multitude of organizations across the public, corporate, and civil society sectors playing a role in its development (Waddock, 2008). In academia, scholars have also paid growing attention to CSR, which is defined for the purpose of this article as “context-specific organizational actions and policies that take into account stakeholders’ expectations and the triple bottom line of economic, social, and environmental performance” (Aguinis, 2011; p. 855; cf. Aguinis & Glavas, 2012). The latter part of the aforementioned definition—the triple bottom line or People, Planet, Profit—has sometimes been referred to specifically as sustainability (Kolk, 2010a). Several review articles have demonstrated this growing interest, both from a generic management/organization perspective (e.g., Aguinis & Glavas, 2012; Frynas & Yamahaki, 2016; Lockett, Moon, & Visser, 2009) and a more specific international business/management angle (Doh & Lucea, 2013; Egri & Ralston, 2008; Holtbrügge & Dögl, 2012; Kolk & Van Tulder, 2010; Kolk, 2016).

Remarkably, however, despite the stream of publications in international journals, the truly ‘international’ or, perhaps better, ‘global’ nature of this CSR research can be questioned. As pointed out in two reviews that covered international management/business (here abbreviated as IB) outlets during (part of) the 1990s and 2000s in particular (Egri & Ralston, 2008; Kolk & Van Tulder, 2010), these journals showed only very limited mainstreaming of CSR, and this lack of attention was

most salient concerning developing countries and regions. As Egri and Ralston (2008, p. 325) aptly put it, “it is particularly troubling that there has been relatively little on-the-ground corporate responsibility research in countries where the need for corporate responsibility is most pressing due to greater poverty, environmental degradation, and institutional governance issues”; they therefore note the “urgent need to widen the geographic and cultural scope of international management research on corporate responsibility.” Thus, it is especially important to investigate CSR practices in developing countries because of the pervasive institutional voids that characterize these settings. Over the past few years, scholars have stressed the need to focus on such voids when assessing firms’ operations in developing regions in general (e.g., Mol, Stadler, & Ariño, 2017; Parmigiani & Rivera-Santos, 2015), and concerning their CSR practices in particular (e.g., Kolk, 2016). Specifically, recent research points to the potential role of CSR in bridging institutional voids in conflict-affected regions (Kolk & Lenfant, 2015) and with regard to the specific institutional logics at play in developing countries (Jamali, Karam, Yin, & Soundararajan, 2017). Based on these observations, we recognize the need for a comprehensive and up-to-date assessment of the extent to which international CSR research is truly global and, relatedly, the degree to which this body of research appropriately reflects the key issues faced by world business.

To fill this gap in the literature, this article systematically reviews the global nature of international CSR research published in 31 leading international journals over a period of 31 years (1985–2015) by considering (1) the embeddedness of this work in the field of IB; (2) the degree to which studies cover the range of countries around the world, with an emphasis on developing and emerging (versus developed)

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countries as three separate groupings; (3) the key findings in the literature, which are grouped into 12 broad themes; and (4) the main features of this published body of knowledge, as well as best practices. Based on this review, we also illuminate the gaps in the existing literature, and discuss the implications for research (institutes), management, policy, and publishing, with concrete suggestions for researchers active in this realm. In doing this, our study makes five key contributions to existing insights from CSR overview articles (see Section 1 of the online supplementary data that gives more details of those covering IB, as well as the most relevant recent ones from management more broadly).

First, in contrast to other reviews, we explicitly link CSR to key IB concepts and have selected only those studies that include both foci as the ones examined in more detail. Second, for this content analysis, we have taken the observations about the underexposure of developing countries in IB CSR research as a starting point to explicate, where possible, home- and host-country settings in the articles included in the sample. This enables an examination of the ‘source’ and ‘destination’ countries of the companies considered in the articles reviewed, as well as an assessment of the ‘global’ nature of international CSR research when considering this feature. Moreover, to further refine this frame, which focuses on geographic settings, we have specifically separated ‘developing’ countries from ‘emerging’ (and developed) ones, where possible. This additional step was inspired by Ramamurti’s commentary on Meyer’s (2004) *Journal of International Business Studies* Perspectives paper on foreign direct investment (FDI) in emerging economies, including its environmental and social impact. In his commentary, Ramamurti (2004, p. 278) underlined the need to distinguish the “dozens of developing countries that foreign investors have not (yet) found attractive” from “the handful” of emerging countries with growth potential “that receive the bulk of FDI.” We followed this distinction, given that it is highly relevant to appreciate the differences among the geographic settings of studies in the context of international CSR research. This is because it allows us to identify and discuss the few works that have focused on the least developed regions where the need for CSR practices is most pressing, as also remarked by Egri and Ralston (2008) in the aforementioned quote (cf. Kolk, 2016).

Third, in our analysis, we also embraced a theme-based logic that allowed us to proceed systematically in the content analysis of sampled studies and identify 12 broad themes that we have used to summarize the key findings obtained in the literature. By doing so, our work contributes to a nuanced understanding of the extent to which international CSR research appropriately reflects issues faced in the global business arena. Our fourth contribution consists of a specific analysis of the data sources used in the empirical articles in our sample, given the often-noted dearth of sufficient data and databases concerning CSR in developing and emerging countries in particular (see, e.g., Egri & Ralston, 2008; Kolk & Van Tulder, 2010; Kolk, 2016). The various sources are explicated and listed in order to indicate how often they have been used, also with the objective to inspire researchers interested in the theme and suggest possible sources for them. Moreover, to offer further suggestions based on recent ‘best practices’, we have examined the latest 100 international CSR articles to summarize the recommendations for company managers and policy-makers and give an overview of unanswered questions and un(der)researched topics. This adds to the insights provided in Section 1 of the online supplementary data from the eight review articles that we considered most relevant for the purpose of this paper.

Our fifth and final contribution stems from the fact that our systematic review provides a much more up-to-date and comprehensive insight into the ‘state of the art’ than the earlier articles in this realm (see the overview in Section 1 of the online supplementary data). For this study, we have taken a period of 31 years, including 2015, and three sets of journals—the leading ones in management, in CSR, and in IB. Our broader journal coverage than other IB reviews (Doh & Lucea, 2013; Egri & Ralston, 2008; Holtbrügge & Dögl, 2012; Kolk & Van

Tulder, 2010; Kolk, 2016) recognizes the fact that IB research is sometimes published in non-IB outlets in both generic management and CSR-focused journals. Our choice to include the latter set responds to Egri and Ralston (2008), who suggested such a separate analysis of specialized CSR journals in addition to the one focused on IB.¹

The structure of this article is as follows. We first explain the key methodological choices taken for our systematic review (cf. Tranfield, Denyer, & Smart, 2003), including the selection of journals and keywords regarding CSR and IB, the identification of the sample, and the analysis. Section 3 presents and explains the results of this review, which is divided into five sub-sections. Respectively, these sub-sections deal with the basic characteristics of international CSR research and its embeddedness in IB; the ‘global’ nature of international CSR research; key findings and broad themes covered in the literature; data sources and empirics; and directions for research, unanswered questions, and implications, also for policy-makers and managers, as derived from the set of the most recent studies. The final section reviews our main results and elaborates on best practices for scholars, business schools, and practitioners aiming to further and mainstream international CSR research.

2. Methodology

2.1. Sample

In terms of the scope of the review, we focused on articles that appeared in peer-reviewed academic journals, excluding other types of publications, such as books or conference proceedings. We based our selection of journals on relevant earlier reviews that focused on CSR (Aguinis & Glavas, 2012; Egri & Ralston, 2008; Holtbrügge & Dögl, 2012; Kolk & Van Tulder, 2010), topical issues in IB (Kolk & Rivera-Santos, 2016), and the international dimension of management (Pisani, 2009; Werner, 2002) (the list of selected journals can be found in Table 1). Thus, we included outlets that are considered to be the leading publishers of management research in general, thereby basing our selection on widely accepted lists of top management journals included in previous articles (Gomez-Mejia & Balkin, 1992; Kolk & Rivera-Santos, 2016; Pisani, 2009; Werner, 2002). We also included a set of leading specialized CSR journals whose primary focus is therefore on business and society themes broadly defined, including ethics, sustainability, and social responsibility.² The third and final set of outlets in our sample obviously consists of IB journals.³ The inclusion of these distinct sub-categories of journals was necessary to guarantee the comprehensiveness of our coverage of high-quality research focused on international CSR.

We used Thomson Reuters’ *Web of Knowledge* and EBSCOhost’s *Business Source Premier* databases to search for articles from the journals selected. Given our intention to review the entire literature on international

¹ Interestingly, we only recalled their recommendation when one of our reviewers specifically pointed out some limitations in our initial, first-round journal selection. We are very grateful to all three reviewers and the editor for their feedback, particularly for pushing us to extend the ‘best practices’ analysis and the scope of our article.

² To identify this second set of journals, we grounded our choice on existing literature reviews that considered *Business Ethics Quarterly*, *Business & Society*, and *Journal of Business Ethics* as a restricted group of renowned top-tier journals in this realm (Beets, Lewis, & Brower, 2016; Kolk & Van Tulder, 2010). Moreover, we included *Business Ethics: A European Review*, *Business Strategy and the Environment*, *Corporate Governance: An International Review*, *Corporate Social Responsibility and Environmental Management*, and *Organization & Environment*, as these outlets are also generally considered leading specialized CSR journals (Egri & Ralston, 2008), in view also of their inclusion in the Social Science Citation Index (SSCI) and their related insertion in recent reviews focusing on key international journals (Kolk & Rivera-Santos, 2016).

³ In addition to *Journal of International Business Studies*, most IB-focused reviews have included *Journal of World Business* and *Management International Review* (Kumar & Kundu, 2004), *International Business Review* (Chan, Fung, & Leung, 2006; Kolk & Van Tulder, 2010) as well as *International Marketing Review*, *Journal of International Marketing*, and *Journal of International Management* (DuBois & Reeb, 2000; Treviño, Mixon, Funk, & Inkpen, 2010; Xu, Yalcinkaya, & Seggie, 2008). To this set of seven ‘core’ IB journals, we decided to add the most recent addition to the field, i.e., *Global Strategy Journal* (Tüselmann, Sinkovics, & Pishchulov, 2016).

Table 1
List of Academic Journals Included in the Systematic Review.

Academic Journals		
Generic Management Journals	Specialized CSR Journals	Specialized IB Journals
<i>Administrative Science Quarterly</i>	<i>Business & Society</i>	<i>Global Strategy Journal</i>
<i>Academy of Management Journal</i>	<i>Business Ethics Quarterly</i>	<i>International Business Review</i>
<i>Academy of Management Review</i>	<i>Business Ethics: A European Review</i>	<i>International Marketing Review</i>
<i>Human Relations</i>	<i>Business, Strategy and the Environment</i>	<i>Journal of International Business Studies</i>
<i>Journal of Applied Psychology</i>	<i>Corporate Governance: An International Review</i>	<i>Journal of International Management</i>
<i>Journal of Management</i>	<i>Corporate Social Responsibility and Environmental Management</i>	<i>Journal of International Marketing</i>
<i>Journal of Management Studies</i>	<i>Journal of Business Ethics</i>	<i>Journal of World Business</i>
<i>Journal of Occupational and Organizational Psychology</i>	<i>Organization & Environment</i>	<i>Management International Review</i>
<i>Journal of Organizational Behavior</i>		
<i>Management Science</i>		
<i>Organizational Behavior and Human Decision Processes</i>		
<i>Organization Science</i>		
<i>Organization Studies</i>		
<i>Personnel Psychology</i>		
<i>Strategic Management Journal</i>		

CSR, we considered the period ranging from January 1985 up to and including December 2015. We used January 1985 as the cutoff starting point, given that the first article matching the keywords appeared in 1985. The full year of 2015 could be included as the final search, screening, and coding process was completed in July 2016. In the 1985–2015 time frame, the 31 selected journals published over 49,000 articles. As frequently done in literature reviews (see Section 1 of the online supplementary data), we ran a keyword search on the titles, abstracts, and keywords provided by the authors. The usage of standard Boolean operators allowed for the creation of a single search algorithm. The keyword search algorithm performed was: (“corporate social responsibility” OR “CSR” OR “corporate responsibility” OR “CR” OR “environment* sustainab*” OR “social sustainab*” OR “economic sustainab*” OR “environment* management” OR “environment* responsibility” OR “economic responsibility” OR “stakeholder*”) AND (“international” OR “multinational” OR “transnational” OR “global” OR “regional”).⁴ The keyword search resulted in the identification of 865 articles. We manually read the titles and abstracts of each article identified to determine whether to include it in the review. In 46 cases, we read the entire article, as we were unsure whether its inclusion was appropriate. After this screening process, 494 articles were selected as pertaining to the literature on international CSR (for the full list see Section 2 of the online supplementary data), thus representing approximately 1% of all articles published in the analyzed journals over the 1985–2015 period. We recognize that every keyword search has its limitations, but the selection was based on a careful examination of the keywords used in earlier relevant reviews. For instance, “corporate social responsibility” was used by [Aguinis and Glavas \(2012\)](#), “CSR” by [Kolk and Van Tulder \(2010\)](#), “stakeholder” by [Egri and Ralston \(2008\)](#), and “global” by [Doh and Lucea \(2013\)](#) (see Section 1 of the online supplementary data for additional information on previous relevant reviews that used keyword searches to identify articles).

2.2. Analysis

Given the intended contributions of our study and the nature of its components (see below), we deemed qualitative coding to be the most appropriate method for our analysis. We read each of the 494 articles and selected and coded them according to the journal, year of publication, main topic investigated (social, environmental, ethics, governance, political), method (theoretical/conceptual, quantitative, qualitative), and level of analysis (institutional/country, organizational/firm, individual, multi-level). We also categorized studies in relation to the main theory used by distinguishing between stakeholder, institutional, resource-based, cultural,

⁴ The asterisk was used to allow for changes at the end of the corresponding term included in the search algorithm.

CSR, and multiple theories. The cultural theory category reunites a number of works based on the theory of cultural value orientations, [Hofstede’s \(1984, 2006\)](#) cultural dimensions, cultural relativism, GLOBE studies, and the culture-centered approach. The CSR theory category groups phenomenon-based articles with a specific focus on the initiatives and mechanisms of CSR, sustainability, corporate citizenship, and strategic CSR. Studies that clearly build upon a multi-theoretical approach were grouped separately under the category of multiple theories. In relation to the international aspect considered in each article, we first distinguished between comparative and non-comparative studies based on whether a given article aimed to focus on comparisons across different dimensions (e.g., cross-national or cross-cultural). Then, we considered a widely accepted categorization of international management research, as reported and briefly summarized in [Table 2](#), and coded articles accordingly.

We also coded the home and host country of companies using standard country ISO codes wherever researchers clearly identified individual countries in their empirical sample and/or focused on specific countries in their theoretical developments. Moreover, we coded each country mentioned using a three-group country classification that distinguishes between developing, emerging, and developed countries based on the World Bank’s grouping of countries relative to annual gross national income (GNI) per capita. Accordingly, the developing group reunites low-income countries (\$1,045 or less); the emerging group comprehends middle-income countries (\$1,046–12,745); and the developed category includes high-income countries (\$12,746 or more).⁵ While the literature uses the labels developing and emerging countries in different ways, which leads to a, sometimes implicit, variety of groupings,⁶ we use the World Bank’s classification based on the GNI per capita as it is widely considered to be accurate and is extensively used both for operational and analytical purposes. This country coding allowed us to rigorously determine, for each article that contained information on specific countries, whether the home and/or

⁵ World Bank regularly updates its classification by income. The classification used in our work corresponds to the one that the World Bank reported in 2015. The current classification is available at: databank.worldbank.org/data/download/site-content/CLASS.xls

⁶ In IB, for example, [Boddeyn and Doh \(2011, p. 345\)](#) refer to emerging markets as “fast-growing lower income or middle-income countries that have undertaken substantial policy reform (e.g. trade and investment liberalization, and the privatization of state-owned enterprises) ([Hoskisson, Eden, Lau, and Wright \(2000\)](#); [Khanna, Palepu, and Sinha, 2005](#); [Peng, 2003](#))”, and [Meyer and Peng \(2016, p. 3\)](#) as a “flourishing group of countries that we now call ‘emerging economies’”; see also the paragraph about developing and emerging countries in the introduction of this article (Section 1). In their generic (non-IB focused) overview paper on CSR studies in developing countries, [Jamali and Karam \(2016\)](#) took the whole group of non-developed countries together, thus collapsing low- and middle-income countries, without further differentiation between them.

Table 2
Categories of International Management Research.
Sources: Pisani (2009), Werner (2002).

Category	Topics included
Global business environment	Global economy, global markets, political and regulatory environments, and international risk
Internationalization	Description and measurement of internationalization, antecedents and consequences of internationalization
Entry mode decisions	Predictors of entry mode choices, predictors of international equity ownership levels, and consequences of entry mode decisions
International joint ventures	International joint venture partner selection, partner relations, and consequences of international joint ventures
Foreign direct investment	The timing, motivations, location of foreign direct investment, and firm and host country consequences
International exchange	International exchange, determinants of exporting, export intermediaries, and consequences of exporting
Transfer of knowledge	Antecedents of knowledge transfer, processes of knowledge transfer, and consequences of knowledge transfer
Strategic alliances and networks	Strategic alliance relationships, networks of strategic alliances, and outcomes of strategic alliances
Multinational enterprises	Multinational enterprise strategies and policies, and models and descriptives of the multinational enterprise
Subsidiary-headquarters relations	Subsidiary role (including subsidiary strategies and typologies), subsidiary control, and subsidiary performance
Subsidiary and multinational team management	Subsidiary human resource management practices, subsidiary behaviors, multinational negotiations, and multinational team management
Expatriate management	Expatriate human resource management, issues for expatriates, and expatriate and repatriate reactions

host countries considered were primarily developing, emerging, or developed.⁷ Still based on World Bank taxonomy, we also identified those articles that covered at least one country labeled as ‘fragile and conflict affected’.

To synthesize the sampled articles in order to map the international CSR literature and identify the broad themes covered, we applied an ‘Antecedents-Phenomenon-Consequences’ logic (see e.g., Narayanan, Zane, & Kemmerer, 2011; Pisani & Ricart, 2016). This allowed us to analyze the sampled studies in a systematic way and map them methodically. The ‘Antecedents’ category is made of studies that focus on the main drivers that trigger the emergence and growth of international CSR practices. The ‘Phenomenon’ category consists of articles that examine the international CSR phenomenon and its most salient aspects. The ‘Consequences’ category includes articles that focus on the main outcomes related to international CSR practices.

Finally, to collect information about best practices and offer suggestions for further research, we considered the source of the data used in all empirical articles in our sample so as to grasp the type and variety of databases employed in international CSR research. Furthermore, we took the 100 most recent studies included in the sample and coded the directions for further research, in addition to the unanswered questions and implications for policy and practice, as outlined by the authors, so as to identify the presence of recurring suggestions and implications in the most recent international CSR research published. These 100 articles covered all of those published in the last two years.

3. Results

3.1. Basic characteristics and embeddedness of international CSR research

As Fig. 1 illustrates, the rise of interest in the international dimensions of CSR has been fast and relatively recent. Indeed, 47.8% of the 494 articles sampled were published in the last five years. Fig. 1 also offers the opportunity to compare sets of journals separately. As shown in the figure, our findings illustrate—in response to the question raised by Egri and Ralston (2008), as previously mentioned in the introduction—that most of the articles have been published in specialized CSR journals. Only 11.5% of reviewed articles appeared in the set of

journals with an explicit focus on IB research. We find this remarkable given that, different from earlier reviews, we explicitly included a search for key IB terms.

A closer look at the set of IB journals included in our sample, while a small-number ‘game’ overall, revealed that special issues continue to play a role and explain the spikes in 2006 (all five IB articles of that year were published in *Journal of International Business Studies*) and 2015 (a double special issue of *International Marketing Review* accounted for six of the 14 IB articles published that year) in particular. However, leaving these spikes aside and considering all the 31 years covered, we notice an overall increase from an incidental article published in most of the earlier years to almost 10 annually in the last five years. Taking these five years together and excluding CSR special issues, *Journal of International Business Studies* published 10 articles, *Journal of World Business* published six, *Management International Review* five, *Global Strategy Journal* two, *International Business Review* eight, *Journal of International Management* five, *International Marketing Review* one, and *Journal of International Marketing* publishing three international CSR research articles. It should be noted that herein we have—in line with the key objective of our article—focused on international CSR research, not CSR in general. In particular, *Journal of World Business* published, under previous editors, a considerably larger amount of generic (i.e., not per se IB-related) articles and special issues on topics such as sustainable business or social entrepreneurship (cf. Kolk, 2016). For example, of the 10 articles included in the 2010 *Journal of World Business* special issue on sustainable business, only two could be classified as international CSR research as we defined it.

Second, the set of specialized CSR journals not only shows a predominance of international CSR studies but also a remarkable peak in 2009 and 2010, followed by a subsequent ‘fallback’ to the generic pattern over time that consists of a slight gradual growth (ignoring the incidental variations given the small numbers involved, see Fig. 1). A closer analysis revealed that *Journal of Business Ethics* had a major impact, with many more articles published in both years compared to 2008 and 2011. While the journal always contains seven volumes per year, usually with four issues each, the latter number was even higher in 2009 and 2010. Perhaps even more importantly, particularly 2009 saw the additional appearance of several relevant special issues (called supplements) containing at least four articles on international CSR. Examples include CSR among multinational enterprises (MNEs); MNEs and human rights; globalization and the good corporation; CSR in Latin America; and new perspectives on business, development, and society research. Considering these anomalies also positions the overall percentage of the *Journal of Business Ethics* (see Table 3) in a different perspective, as the number of issues, and thus potential articles, on the theme is significantly higher than all other journals. Concurrently, however, it has played an important role in promoting international

⁷ When a specific study in either the home- or host-country category covered countries belonging to more than one of the three categorization (e.g., both developing and emerging countries), we classified it as being primarily focused on only one category based on the country categorization that was mostly represented in the sample. In some of the articles, the individual countries were not clearly specified, as for instance, only a general mention of developing or emerging countries was made. We excluded these articles from the classification as we only coded home and host countries when there was a specific mention of the individual countries considered so that we could apply our three-group categorization consistently across the whole sample of studies.

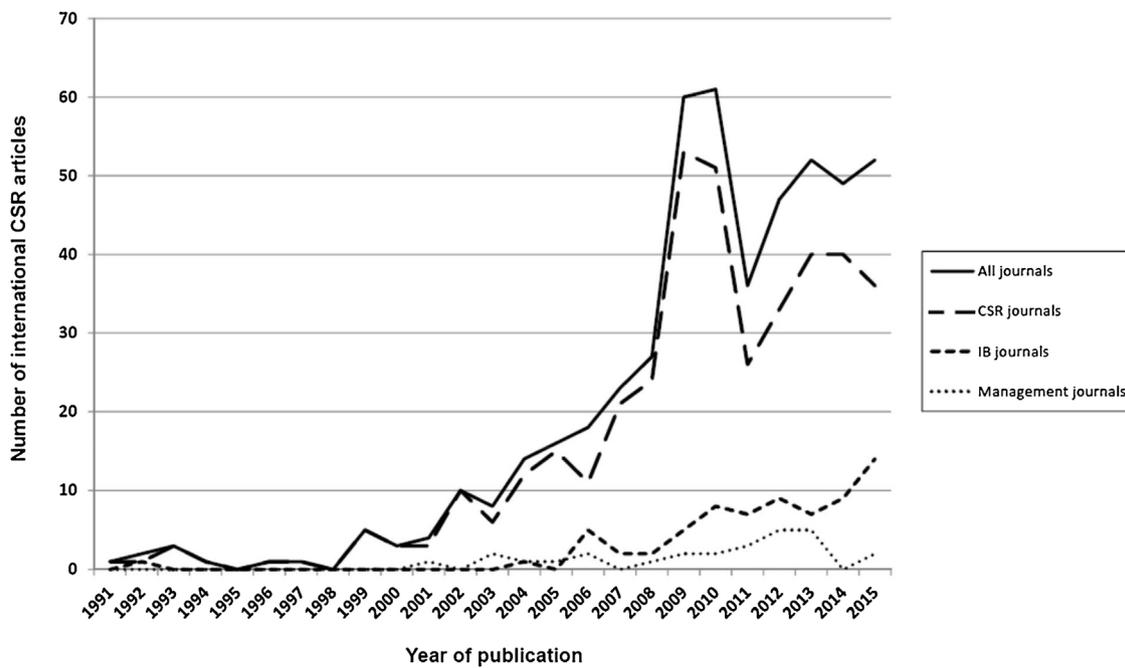


Fig. 1. The Evolution of International CSR Research^a.

^aThe number of articles considered is 494, i.e., the full set of articles used for the content analysis.

Table 3
Article Distribution across Academic Journals.^a

Academic Journals	Methodology				Total No. (%)
	Theoretical	Empirical			
		Quantitative	Qualitative	Multiple	
<i>Administrative Science Quarterly</i>	0	0	0	0	0 (0.0)
<i>Academy of Management Journal</i>	0	3	0	0	3 (0.6)
<i>Academy of Management Review</i>	3	0	0	0	3 (1.0)
<i>Business & Society</i>	21	7	7	1	36 (7.2)
<i>Business Ethics Quarterly</i>	30	0	2	0	32 (6.5)
<i>Business Ethics: A European Review</i>	4	4	8	0	16 (3.2)
<i>Business, Strategy and the Environment</i>	8	10	13	1	32 (6.5)
<i>Corporate Governance: An International Review</i>	3	4	2	0	9 (1.8)
<i>Corporate Social Responsibility and Environmental Management</i>	8	10	10	0	28 (5.7)
<i>Global Strategy Journal</i>	1	1	0	0	2 (0.4)
<i>Human Relations</i>	1	1	0	0	2 (0.4)
<i>International Business Review</i>	2	6	5	0	13 (2.6)
<i>International Marketing Review</i>	1	4	3	1	9 (1.8)
<i>Journal of Applied Psychology</i>	0	1	0	0	1 (0.2)
<i>Journal of Business Ethics</i>	109	47	77	6	239 (48.4)
<i>Journal of International Business Studies</i>	5	11	1	0	17 (3.4)
<i>Journal of International Management</i>	5	3	1	0	9 (1.8)
<i>Journal of International Marketing</i>	0	3	1	0	4 (0.8)
<i>Journal of Management</i>	1	0	0	0	1 (0.2)
<i>Journal of Management Studies</i>	4	3	0	0	7 (1.4)
<i>Journal of Occupational and Organizational Psychology</i>	0	0	0	0	0 (0.0)
<i>Journal of Organizational Behavior</i>	0	0	0	0	0 (0.0)
<i>Journal of World Business</i>	2	6	2	0	10 (2.0)
<i>Management Science</i>	0	0	0	0	0 (0.0)
<i>Management International Review</i>	0	5	1	0	6 (1.2)
<i>Organizational Behavior and Human Decision Processes</i>	0	0	0	0	0 (0.0)
<i>Organization & Environment</i>	4	0	1	0	5 (1.0)
<i>Organization Science</i>	1	0	0	1	2 (0.4)
<i>Organization Studies</i>	3	0	2	1	6 (1.2)
<i>Personnel Psychology</i>	0	0	0	0	0 (0.0)
<i>Strategic Management Journal</i>	1	1	0	0	2 (0.4)
Total	217 (43.9)	130 (26.3)	136 (27.5)	11 (2.2)	494 (100.0)

^a The number of articles considered is 494, i.e., the full set of articles used for the content analysis.

CSR research, together with the other journals in this set, specifically: *Business & Society*, *Business Ethics Quarterly*, *Business Strategy and the Environment*, and *Corporate Social Responsibility and Environmental Management*. In fact, rather than IB journals, the aforementioned journals have led the way in promoting the theme. This also means that chances for publishing international CSR research have been greatest in this set.

The results in Table 3, which include details of the distribution of the 494 articles over the different outlets, show that the picture is very different for the (generic) management journals. From the three sets of journals, management journals have published the least studies, with a considerable amount of them publishing none or just a few international CSR articles across the whole 31-year period. This is also clearly visualized in Fig. 1, where the set of management journals is shown as a separate line. Furthermore, we see a high concentration of international CSR research in relatively few outlets (including *Journal of Business Ethics*, as just mentioned). In addition, the results presented in Table 3 indicate a difference for the whole sample between the share of theoretical (43.9%) versus empirical articles (56.1%). Despite this difference, both approaches remain largely adopted in the field. In terms of methods, empirical articles are divided practically in half by quantitative and qualitative orientation, with only a handful of articles using multiple methods.

In Table 4, we take a closer look at the topics, theories, and levels of analysis adopted in international CSR research. The individual level of analysis emerges as understudied (5.1%). Multilevel theorizing occurred in 15.2% of the sample, which is surprising given that IB is well positioned as a field to address multiple levels of analysis. At the institutional level, the topics that are mostly investigated deal with ethics, while at the firm level, social aspects prevail. Not surprisingly, studies at the institutional level of analysis regularly ground their work on institutional theory (e.g., Aguilera & Jackson, 2003; Gilbert, Rasche, & Waddock, 2011; Helfen & Sydow, 2013), whereas at the

organization level, a greater diversity of theories emerges (e.g., Arya & Salk, 2006; Besiou, Hunter, & Van Wassenhove, 2013; Chakrabarty & Wang, 2012). It is also worth noting that the stakeholder approach is mostly adopted precisely at the organization/firm level, given its suitability to address issues at this level of analysis. Looking at the topics that have attracted fewer research efforts, the natural environment emerges as a significantly under-investigated issue within this literature. Whereas general wisdom would suggest that international CSR research devotes significant efforts to addressing the many cross-border environmentally-related issues in today's global business context, the results of our review show that this is not the case. Similarly, our findings indicate that the political dimension of international CSR has also received relatively little attention.

Table 5 reports the results of the classification according to the 12 categories of international management research (Pisani, 2009; Werner, 2002), in addition to indicating the methodological approach by the level of analysis. The most frequent international management categories found are global business environment (42.9%) (e.g., Ambarao, 1993; Delmas & Montes-Sancho, 2011; Doh & Guay, 2006) and multinational enterprises (38.3%) (e.g., Baumann-Pauly & Scherer, 2013; Husted & Allen, 2006; Kourula, 2010). 4.3% of the articles belong to more than one research category, while the remaining 14.5% is scattered across eight categories. No articles were grouped in the entry mode decisions and international joint ventures categories, although these perspectives may also be relevant for CSR research. For instance, joint ventures could be an interesting context to analyze the inter-organizational dynamics of CSR programs and the creation of a new CSR identity for a new venture from existing CSR identities. This may also apply to an exploration of how CSR is used and implemented differently, depending on how a company enters a new foreign market. These results suggest that the prevailing focus of international CSR research is, on one side, on relatively broader international issues that deal with the global business context and, on the other, on CSR-related matters that

Table 4
International CSR Articles per Year, Topic, Theory, and Level of Analysis.^a

Publication years	Level of Analysis				Total No. (%)
	Institutional	Organizational	Individual	Multilevel	
1985–1990	0	0	0	0	0 (0.0)
1991–1995	3	2	1	1	7 (1.4)
1996–2000	3	2	2	3	10 (2.0)
2001–2005	7	29	2	14	52 (10.5)
2006–2010	79	75	9	26	189 (38.3)
2011–2015	64	130	11	31	236 (47.8)
Topic					
Social	21	58	5	21	105 (21.3)
Environmental	1	26	1	9	37 (7.5)
Ethics	41	20	4	10	75 (15.2)
Governance	20	20	1	2	43 (8.7)
Political	12	16	0	3	31 (6.3)
Multiple	61	98	14	30	203 (41.1)
Theory					
Stakeholder	12	40	2	6	60 (12.3)
Institutional	23	13	2	10	48 (9.9)
CSR	19	39	3	10	71 (14.6)
Resource-based	1	3	0	0	4 (0.8)
Culture	3	1	1	0	5 (1.0)
Other	60	75	11	23	169 (34.2)
Multiple theories	38	67	6	26	137 (28.1)
Total	156 (31.6)	238 (48.2)	25 (5.1)	75 (15.2)	494 (100.0)

^a The number of articles considered is 494, i.e., the full set of articles used for the content analysis.

Table 5
International CSR Articles per Methodology, Year, Level of Analysis, and Category.^a

Publication years	Methodology				Total No. (%)
	Theoretical	Empirical			
		Quantitative	Qualitative	Multiple	
1985–1990	0	0	0	0	0 (0.0)
1991–1995	7	0	0	0	7 (1.4)
1996–2000	5	2	3	0	10 (2.0)
2001–2005	34	3	15	0	52 (10.5)
2006–2010	84	44	57	4	189 (38.3)
2011–2015	87	81	61	7	236 (47.8)
Levels of analysis					
Institutional	95	30	30	1	156 (31.6)
Organizational	73	75	82	8	238 (48.2)
Individual	7	12	6	0	25 (5.1)
Multilevel	42	13	18	2	75 (15.2)
Category					
Global business environment	125	38	45	4	212 (42.9)
Internationalization	3	4	0	0	7 (1.4)
Entry mode decisions	0	0	0	0	0 (0.0)
International joint ventures	0	0	0	0	0 (0.0)
Foreign direct investment	4	4	3	0	11 (2.2)
International exchange	4	4	3	1	12 (2.4)
Transfer of knowledge	4	0	3	0	7 (1.4)
Strategic alliances and networks	7	0	6	0	13 (2.6)
Multinational enterprises	52	67	65	5	189 (38.3)
Subsidiary-headquarters relations	2	6	4	1	13 (2.6)
Subsidiary and multinational team management	4	2	1	0	7 (1.4)
Expatriate management	2	0	0	0	2 (0.4)
Multiple	10	5	6	0	21 (4.3)
Total	217 (43.9)	130 (26.3)	136 (27.5)	11 (2.2)	494 (100.0)

^a The number of articles considered is 494, i.e., the full set of articles used for the content analysis.

specifically interest MNEs’ policies.

In relation to the methodological orientation of surveyed articles, the majority of works within the global business environment category are theoretical, whereas the ones focused on MNEs are nearly equally split among the different methodologies. This corroborates the notion that, while at a macro-level a theoretical discourse on international CSR-related is clearly favored by scholars, when assessing how these issues affect the policies and operations of MNEs at a more micro-level researchers tend to adopt a significantly larger mixed pool of methods. This implies that there are important gaps in the literature associated with the empirical testing of macro-level CSR frameworks.

Finally, our analysis of the full set of studies considered for this review shows that 14.8% are comparative in nature, as they make comparisons across different dimensions of countries (Jamali, Sidani, & El-Asmar, 2009) or cultures (Mueller, Hattrup, Spiess, & Lin-Hi, 2012). The remaining 85.2% fall into the non-comparative group and thus focus on the cross-border aspects of CSR issues without making any comparison between distinct countries, cultures, or industries. This is an interesting result as one may have expected the percentage of comparative studies to be higher, especially in light of the many CSR-related aspects that change when doing business in different countries. This is likely the result of the challenges faced by researchers to gather the data that is necessary to compare the CSR practices of MNEs based in distinct countries, especially when the research aims to address the relationship between cross-country institutional complexity and CSR (for instance, Marano and Kostova’s (2016) recent study tackles this precise topic, albeit for US companies only).

3.2. How ‘global’ is international CSR research?

To grasp how global international CSR research really is, we focused on the 257 studies that contain information about individual home and/or host countries. Table 6 shows the home and host countries as reported in this subset. As expected, the most researched home country is the US (e.g., Strike, Gao, & Bansal, 2006), while China attracted the most research as host country (e.g., Tan & Tan, 2012). The list of home countries suggests a dominant focus on North America and Western Europe, whereas the host country results show a greater dispersion.

Additionally, we calculated the average number of home and host countries reported per article and found that the average study has approximately 3.5 home countries and 2.2 host countries reported. Our evidence also suggests that at the home-country level, researchers tend to focus on a relatively smaller geographical area corresponding primarily to developed regions and tend to consider companies coming from more than one of the countries in these regions. Conversely, regarding the host country, our results indicate that there is a greater geographical dispersion of choices with a relatively stronger emphasis on developing and emerging countries; however, the number of countries considered in each study is relatively smaller. These findings seem to corroborate the greater difficulties in accessing data in developing and emerging countries and provide insights into which areas are particularly underrepresented in the literature. For instance, looking at the various regions covered, there is a dearth of CSR research focused on Central and Eastern Europe (CEE) and Africa in the management literature (Egri & Ralston, 2008; Kolk & Rivera-Santos, 2016; Kolk & Van Tulder, 2010). For thinking about further research on CEE,

Table 6
Home and Host Countries Investigated in International CSR Research.^a

No.	Home country	No.	Host country
91	US	36	China
50	UK	20	US
48	Germany	16	Nigeria
39	France	14	India
28	Japan, Netherlands	12	UK
26	Sweden	11	Germany, Mexico
23	Canada, Finland, Switzerland	9	South Africa
22	China, Italy	8	Australia, Brazil, France, Pakistan, Russia, Spain
21	Norway	7	Finland, Indonesia, Japan, Sweden
18	Australia	6	Argentina
17	Spain	5	Bangladesh, South Korea, Turkey
16	Denmark	4	Angola, Belgium, Canada, Denmark, Kenya, Lebanon, Myanmar, Netherlands
15	South Korea	3	Chile, Congo, Hong Kong, Italy, Peru, Romania, Tanzania, Uruguay
13	India	2	Austria, Colombia, Dem. Rep. of the Congo, Greece, Hungary, Ireland, Malawi, Malaysia, New Zealand, Norway, Poland, Portugal, Trinidad and Tobago, Zimbabwe
11	Brazil	1	Albania, Bermuda, Bosnia and Herzegovina, Burundi, Cambodia, Costa Rica, Czech Republic, Ecuador, Egypt, Gambia, Haiti, Iraq, Kazakhstan, Luxembourg, Nepal, Panama, Qatar, Rwanda, Senegal, Singapore, Slovenia, Somalia, Sri Lanka, Sudan, Switzerland, Uganda, Venezuela, Vietnam
10	Austria, Portugal		
9	Singapore		
8	Belgium, Hong Kong		
7	Luxembourg, Thailand		
6	Greece, New Zealand		
5	Argentina, Malaysia, Mexico		
4	Ireland, South Africa, Sri Lanka		
3	Hungary, Indonesia, Nigeria, Pakistan, Philippines, Russia, Vietnam		
2	Bangladesh, Czech Republic, Peru		
1	Cambodia, Cameroon, Chile, Colombia, Ethiopia, Jordan, Kenya, Lebanon, Romania, Serbia, Syria, Tunisia, Turkey, Uruguay		

Number of developing, emerging and developed countries per group			
No.	Home country	No.	Host country
5	Developing countries	30	Developing countries
105	Emerging countries	156	Emerging countries
563	Developed countries	152	Developed countries

^a The number of articles considered is 257, i.e., the articles that report information on the home and/or host countries. Of these 257 articles, 93 articles contain information on both home and host countries, 102 only on home countries and 62 only on host countries. Accordingly, the number of articles considered for the home-country analysis is 195 whereas the number of articles considered for the host-country analysis is 155.

it is worth considering Meyer and Peng’s (2016, p. 3) recent retrospective reflections, in which they note that in view of “the fading impact of CEE’s shared distinct history”, it may “best be analyzed as emerging economies, rather than as a distinct geographic entity.”

To further our understanding of the extent to which research in the international CSR literature focuses on developing and emerging (versus developed) countries, for each article that contained information on the home countries (195), we assessed which of the three country groupings was the primary focus of the article. Following this, we repeated the same analysis for the sample of articles that contained information on host countries (155). Our results illustrate that, with regard to home countries, only 1.0% of the articles are primarily focused on developing countries, whereas 12.3% and 86.7% focus on emerging and developed countries, respectively. Looking at host countries, 7.7% of the articles are primarily focused on developing countries, while 58.7% and 33.6% focus on emerging and developed countries, respectively.

Referring back to the earlier generic results regarding sets of journals (see Section 3.1), it is noteworthy that almost all articles with a prime focus on developing countries, either as home or host countries, have been published in CSR journals. For emerging countries, IB journals publish a considerably larger share of articles compared with the full sample (20.5% versus the 11.5% of the full sample), while CSR journals publish a slightly smaller share that anyway remains predominant (75.9% versus the 80.4% of the full sample). Interestingly,

when looking at the articles with a prime focus on emerging countries published in IB journals, only 4.3% focus on emerging countries as home countries, while the remaining 95.7% consider them as host countries exclusively. Considering the larger set of articles published in CSR journals with a focus on emerging countries, the distribution shows a slightly greater variation, as 72.9% consider emerging countries as host countries, 23.5% as home countries, and 3.5% as both home and host countries.

Fig. 2 reports the distribution of articles over home/host and developing/emerging/developed countries and its evolution over time. First, our results indicate that in both home- and host-country categories, only developed countries were considered before 2001. For the home-country group, the developed-country focus has remained highly dominant until today, with percentages never going below 75.0% in any of the 3-year periods considered.⁸ It is also worthy of note that, whereas emerging countries have attracted some attention as home countries, their role in this category has remained relatively marginal and no real upward trend has been recorded since the peak in the

⁸ We considered the percentages based on 3-year averages instead of individual-year figures to improve the visualization of the pattern associated with each of the 6 groups considered. This is because larger variations occur on a year-to-year basis, which is primarily due to the relatively small number of articles that report information on home and/or host countries per year (e.g., for 3 of the 6 years between 1995 and 2000 none of the articles included in our sample contain information on home/host countries).

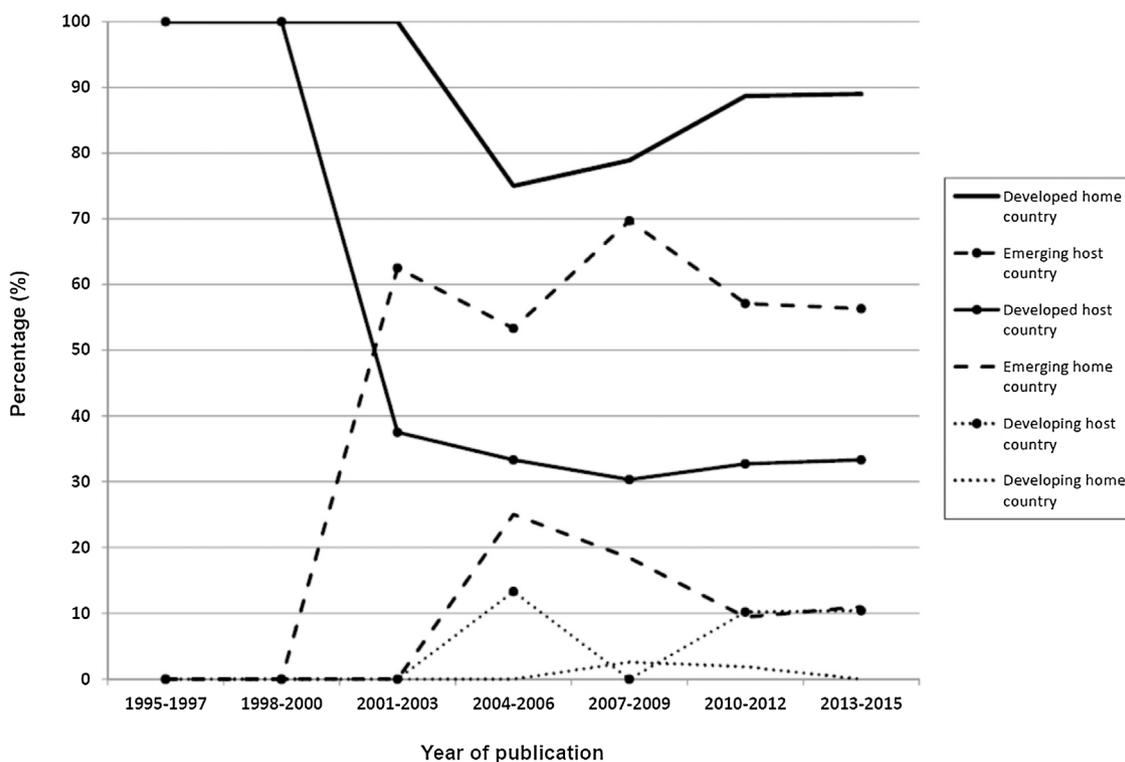


Fig. 2. The Distribution of Articles over Home/Host and Developing/Emerging/Developed Countries ^{a,b}.

^a The number of articles considered is 257, i.e., the articles that report information on the home and/or host countries. Of these 257 articles, 93 articles contain information on both home and host countries, 102 only on home countries and 62 only on host countries. Accordingly, the number of articles considered for the home-country analysis is 195 whereas the number of articles considered for the host-country analysis is 155.

^b The first year considered is 1995 due to the fact that the first article that reported information on the home and/or host countries was published in 1996. Percentages are on the basis of 3-year averages per group.

2004–2006 period. The figure also clearly demonstrates that developing countries have hardly ever been considered as home countries throughout the entire period covered. Moreover, when looking separately at the countries labeled as ‘fragile and conflict affected’, they were only considered in 10 studies that comprised one as a home country (Syria) and nine as host countries (Bosnia and Herzegovina [1], Burundi [1], Dem. Rep. of the Congo [2], Haiti and Iraq [1], Myanmar [4]). As expected, only a small number of these studies (2 out of the 10) used a quantitative approach, corroborating the difficulties to gather data in such countries.

Focusing on host countries, our results show that although developed countries first dominated this category, emerging countries have prevailed since the 2001–2003 period. Thus, this marks an important shift in international CSR research, as our findings illustrate that this emerging-country focus has steadily remained dominant in the host-country category throughout the last 15 years. Moreover, studies have focused relatively more on developing countries as host countries in the last decade, even though they were never the focus of more than 13.3% of articles in any of the 3-year periods considered. Overall, apart from the significant shift from developed to emerging countries observed in the host-country group, we can conclude that the distribution of articles has remained relatively stable across the categories over the last 15 years.

Of the 257 papers that report information on the home and/or host countries, 93 reported information on both home and host countries. Thus, for this sub-group of papers, we were able to construct home/host country pairs, as reported in Table 7. Interestingly, and as suggested by our previous analysis, the developed home country/emerging host country emerges as the dominant country pair considered in international CSR research. Moreover, the counting reported in Table 7 helps to highlight the dearth of studies that involve developing countries as there are only seven studies that are primarily focused on these

Table 7
Home/Host Country Pairs.^a

		Home country			Total No. (%)
		Developed	Emerging	Developing	
Host country	Developed	29	2	0	31 (33.3)
	Emerging	52	3	0	55 (59.1)
	Developing	7	0	0	7 (7.6)
Total	No. (%)	88 (94.6)	5 (5.4)	0 (0.0)	93 (100.0)

^a The number of articles considered is 93, i.e., the articles that contain information on both home and host countries.

countries (as host countries). If we analyze the specific list of countries reported in each home/host country pair, we observe a relatively high degree of variation given that no specific pair emerges as dominant. For instance, looking at the developed/emerging pair, only eight articles focused on the US/China pair and five on the US/India pair. Having said this, still looking at the developed/emerging pair and focusing on specific emerging countries, patterns do emerge. For example, 85.7% and 75.0% of articles involving Mexico and Nigeria as host countries have the US as one of the home countries respectively.

Our classification of countries, which distinguishes between the developing, emerging, and developed countries, also allowed us to identify a total of 126 articles that were primarily focused on developing or emerging countries in either the home- or host-country groups (i.e., 25.5% of the entire sample). Table 8 shows the distribution of these 126 articles in terms of publication years, levels of analysis used, and IM categories investigated. In relation to publication years, our results show that no study was published before 2001, thereby corroborating the lack of attention to these countries, as also depicted in

Table 8
International CSR Articles Focused on Developing and Emerging Countries.^{a,b}

Publication years	Methodology			Total No. (%)	
	Theoretical	Empirical			
		Quantitative	Qualitative		Multiple
1985–1990	0	0	0	0 (0.0)	
1991–1995	0	0	0	0 (0.0)	
1996–2000	0	0	0	0 (0.0)	
2001–2005	7 (2)	0	5	12 (9.5)	
2006–2010	12 (2)	14	29 (3)	56 (44.5)	
2011–2015	10 (1)	24 (1)	23 (5)	58 (46.0)	
Levels of analysis					
Institutional	12 (2)	9	12 (2)	33 (26.2)	
Organizational	11 (1)	23 (1)	31 (4)	67 (53.2)	
Individual	0	4	1 (1)	5 (4.0)	
Multilevel	6 (2)	2	13 (1)	21 (16.6)	
Category					
Global business environment	12 (2)	3	19 (5)	34 (27.0)	
Internationalization	0	2	0	2 (1.6)	
Entry mode decisions	0	0	0	0 (0.0)	
International joint ventures	0	0	0	0 (0.0)	
Foreign direct investment	1	3	0	4 (3.2)	
International exchange	1	3	3	7 (5.6)	
Transfer of knowledge	0	0	1	1 (0.8)	
Strategic alliances and networks	1 (1)	0	4 (1)	5 (4.0)	
Multinational enterprises	10 (1)	22 (1)	22 (1)	56 (44.4)	
Subsidiary-headquarters relations	1	2	3 (1)	6 (4.8)	
Subsidiary and multinational team management	0	0	1	1 (0.8)	
Expatriate management	0	0	0	0 (0.0)	
Multiple	3 (1)	3	4	10 (7.9)	
Total	29 (23.0)	38 (30.2)	57 (45.2)	126 (100.0)	

^a The number of articles considered is 126, i.e., the articles that contain information on the home and/or host countries and focus on developing or emerging countries as either home or host countries.

^b 14 articles of the 126 considered for this analysis focused on developing countries. Their count in each category is reported in parenthesis and italic font.

Fig. 2. Regarding levels of analysis, no substantial changes emerged vis-à-vis the full sample, apart from the fact that the focus on the organization-level is even more marked for developing and emerging countries. The organization-level focus is likely due to an emphasis on analyzing specific MNEs and to data availability issues that are particularly accentuated at the institutional level in developing and emerging contexts.

In terms of methodology, the major difference with the results of the full sample concerns the number of articles using a qualitative methodology; specifically, 45.2% of the developing and emerging countries sub-sample is qualitative compared to 27.5% of the total sample. Thus, studies focusing on developing and emerging countries use relatively more qualitative methodologies, possibly as a result of the difficulties to acquire a sufficient amount of data to be able to run econometric analyses. Another difference arises when looking at research categories. Namely, the dominant category in the subsample is multinational enterprises, whereas the global business environment is the most prevalent in the full sample. Thus, the results we obtained suggest that research on international CSR in the context of developing and emerging countries is relatively more oriented towards firm-level issues that affect the functioning and policies of MNEs rather than the macro-level theoretical discourse on the global business environment that emerged when looking at the international CSR literature as a whole.

3.3. Broad themes and key findings

This subsection includes a theme-based analysis of the articles that

belong to each of the three categories according to the ‘Antecedents-Phenomenon-Consequences’ logic applied. Within each of the categories, we identified broad themes to cluster the studies, as summarized in Table 9. In this table, we cite the representative articles focusing on each of the themes identified, the main theories adopted, and a summary of the key findings obtained in these studies. To offer a nuanced assessment of the differences in the relative coverage of themes and findings obtained, we distinguish between articles included in the full sample (reported in regular font in the Table) and those that contain information on the home and/or host countries and focus on either emerging countries (reported in italic font) or developing countries (reported in italic and underlined font in the Table).

Studies included in the ‘Antecedents’ category can be naturally clustered based on the level of analysis used when examining the drivers of the international CSR phenomenon. Articles pertaining to this category have investigated the drivers triggering the emergence and growth of international CSR practices at the institutional, firm, and individual levels. Institutional theory has logically been a key theoretical framework used to frame contextual drivers, thus focusing on specific institutional environments and country-specific factors such as the creation and spread of global standards and guidelines (e.g., Barkemeyer, Preuss, & Lee, 2015; Fortanier, Kolk, & Pinkse, 2011). In particular, studies have looked at the role of institutional distance between home and host countries and the importance of the liabilities of foreignness and origin faced by MNEs in the host country and their impact on MNEs’ adoption of CSR practices. For example, Campbell, Eden, and Miller (2012) have shown that the greater the cultural, administrative, geographic, and economic distance between home and

Table 9
Broad Themes and Key Findings in the Literature.^{a,b,c,d}

Themes	Representative references	Main theoretical frameworks	Key findings
Antecedents			
Contextual drivers	Barkemeyer et al. (2015); Campbell et al. (2012), Christmann (2004), Fortanier et al. (2011), Haack, Schoeneborn and Wickert (2012), Hartmann & Uhlenbruck (2015), Holtbrügge, Berg, and Puck (2017), Ioannou and Serafeim (2012), Surroca et al. (2013), Adegbite et al. (2013), Muthuri and Gilbert (2011), Mzembe and Meaton (2014)	Institutional theory; stakeholder theory; agency theory; CSR	<ul style="list-style-type: none"> • The political, labor, education, and cultural systems are highly relevant nation-level systems of institutions driving international CSR. • The CAGE distance between home and host countries is negatively related to the likelihood of the foreign subsidiary engaging in CSR in the host country. • Home country' market freedom, the freedom of its press as well as the non-governmental organizations active there are also very important institution-level antecedents of international CSR practices. • External stakeholder pressures (government, industry, and customers) trigger environmental programs and policies. • Global standards and guidelines such as the Global Reporting Initiative (GRI) have promoted the spread of sustainability reporting. • Narratives are antecedents of coupling processes in firms and create meaning shared by both business firms and their stakeholders. • The intensity of a firm's political activities and the relevance of its political stakeholders depend on several home-country and firm-specific conditions such as the size of the firm and of its subsidiaries as well as the level of economic development and integration of a country. • Mounting stakeholder pressure in the home country leads to the transfer of irresponsible practices to international subsidiaries. • <i>Three major stakeholders (international organizations, rating agencies, and local institutions) trigger the development of corporate governance practices in emerging economies and pull them in multiple directions.</i> • <i>A firm's CSR agenda is strongly influenced by civil society activism, community expectations, public and private regulations, and pressure from financial markets.</i> • <i>Conditions that stifle CSR uptake such as lack of government regulations, and the government's capacity and commitment to enforce regulation also play a role, especially in developing countries.</i>
Firm drivers	Christmann (2004), Park and Ghauri (2015), Perez-Batres, Miller, Pisani, Henriques and Renau-Sepulveda (2012), Tatoglu et al. (2014); Robertson (2009)	Institutional theory; resource-based view; integrative social contracts theory; resource dependence; stakeholder theory	<ul style="list-style-type: none"> • The standardization of functional strategies and subsidiaries' dependence from HQ' resources contribute to the global standardization of firms' environmental policies. • Stakeholders at multiple levels (consumers, 'internal managers and employees', competitors, and non-governmental organizations) are primary determinants of international CSR practices by small- and medium-sized foreign subsidiaries. • <i>Stakeholder pressures, perceived polluting potential and customer focus are significant antecedents to the adoption of voluntary environmental management practices by foreign subsidiaries in emerging countries.</i> • <i>The type of industry and a firm's affiliation to a national sustainability program are strong antecedents of its decision to follow local sustainability initiatives transparently.</i> • <i>A firm's ownership structure and corporate governance, as well as the openness of the economy to international investment and the role of civil society trigger firms' local responsiveness of CSR.</i>
Micro-level drivers	Crilly et al. (2012), Muethel et al. (2011), Muller and Kolk (2010); Yu (2009)	Behavioral theory; stakeholder theory; socialization theory	<ul style="list-style-type: none"> • Firms decouple policy from practice based on how managers perceive their interests around CSR, and whether they agree on their understandings of CSR. • Transformational leadership and professional altruism are crucial elements of a national business ideology's stimulation of employees' prosocial values that have been demonstrated to trigger helping, cooperating, and volunteering behaviors. • <i>Workers' participation in CSR movement against labor abuses have increased in the recent past. Although worker participation has positive impacts on codes implementation and labor standards improvement, many challenges remain before workers can play deeper and broader participative roles in pursuing a sustainable codes compliance model in emerging countries.</i> • <i>Management commitment to ethics is a dominant driver (compared to extrinsic drivers) of international CSR practices.</i>
Phenomenon			
Home-country institutions	Surroca et al. (2013); Driffield, Jones and Crotty (2013)	Institutional theory; resource-based view	<ul style="list-style-type: none"> • Degree of regulatory and/or civil society control in the home country strenghtens the effect of stakeholder pressure on the HQ in the transfer of irresponsible practices to international subsidiaries. • <i>Firms based in home countries with weaker institutions and less concern about CSR as well as firms characterized by more concentrated ownership are more likely to invest in conflict regions.</i>
Host-country institutions	Brammer et al. (2009), Campbell et al. (2012), Surroca et al. (2013); Jamali and Neville (2011), Kolk and Lenfant (2010); Luo (2006)	Institutional theory; stucturation theory; stakeholder theory	<ul style="list-style-type: none"> • Host country's degree of regulatory and/or civil society control weakens the effect of home country stakeholder pressure on the HQ in the transfer of irresponsible practices to the subsidiaries.

(continued on next page)

Table 9 (continued)

Themes	Representative references	Main theoretical frameworks	Key findings
International CSR engagement	Aguilera-Caracuel, Guerrero-Villegas, Vidal-Salazar and Delgado-Marquez (2015), Crilly et al. (2012), Kourula (2010), Young and Makhija, 2014, Husted and Allen (2009); Khan and Nicholson (2014); Kolk et al. (2010); Mijatovic and Stokic (2010); Xun (2013); Wiig and Kolstad (2010)	Institutional theory; organizational strategy; CSR; value creation; supply chain management	<ul style="list-style-type: none"> • Host-country CSR reputation negatively moderates the relationship between the CAGE distance between home and host countries and the likelihood of the foreign subsidiary engaging in CSR in the host country. • Firm operations in a country with lack of political rights and/or civil liberties affects the level of corporate charitable giving. • <i>Global convergence in CSR practices may materialize in light of mimetic isomorphic pressures, but path dependences are crucial in view of national history trajectories and socio-political configurations, especially in emerging countries.</i> • <i>MNEs face large CSR dilemmas in emerging and developing countries, especially in the presence of conflicts. These range from the level of contribution they can give to their attitude vis-a-vis ongoing conflicts. Whereas MNEs clearly see opportunities in these contexts, CSR reporting is fairly generic, and the specific context seems to have little impact on the type of CSR activities.</i> • <i>MNE's propensity to cooperate with the host government is positively related to its philanthropic contribution and resource accommodation, whereas its propensity to be assertive with the host government is positively related to its focus on ethics and organizational credibility.</i> • <i>When perceived corruption increases, an MNE's likelihood to cooperate and be assertive with host governments decreases.</i> • Firms' responses to the same institutional pressures differ depending on firmwide coordination, the presence of information asymmetries between firms and their stakeholders and competing stakeholder expectations.
Focus on subsidiaries	Durand and Jacqueminet (2015); Hamprecht and Schwarzkopf (2014); Pinkse, Kuss and Hoffmann (2010); Reimann et al. (2015)	Institutional theory; absorptive capacity	<ul style="list-style-type: none"> • Institutional pressures rather than strategic analysis of social issues and stakeholders guide decision-making with respect to CSR. • The regulatory rule of law, the labor-related regulatory institutions and the others-oriented normative institutions positively influence firm's CSR responsiveness in a given environment. These relationships are moderated by firm's specific economic vulnerability and visibility. • The institutional context and especially the local NGO base have important implications on the strategies (sponsorship, dialogue or partnership) and engagement forms of firm-NGO relationship. • Firm's international cultural diversification and slack financial resources affect international CSR practices and their outcomes. • <i>Local and international firms show differences in their CSR reporting in emerging countries. In the retailing industry and focusing on China, Chinese retailers report more on economic dimensions, including philanthropy, while the international retailers more on product responsibility. Having said that, contentious labor issues and the environment seem to receive relatively limited attention in both groups.</i> • <i>Internal self-regulations such as statements of corporate values and codes of conduct have more influence on CSR practices than external self-regulations such as the implementation of generic management system standards such as the ISO 14001 standard.</i> • <i>Global firms develop specific CSR strategies in emerging countries. Rather than adopting a canonical holistic CSR stakeholder model as typically observed in Western countries, these firms adopt a preferential stakeholder model using government-aimed CSR strategically.</i> • <i>While companies use CSR strategically in emerging/developing countries, it is relatively unimportant in winning licenses and contracts.</i> • <i>Centrality, visibility, and voluntarism of CSR programs are important conditions under which CSR is related to firms' value creation.</i> • <i>In the interaction between suppliers and buyers, key relational, knowledge transfer, and operational factors need to be considered in three stages (evaluation, exploration and interactive).</i> • A subsidiary develops its own values based on the inputs received by the HQ, the other subsidiaries, and its institutional environment. • A shared level of absorptive capacity across subsidiaries promotes a common understanding and use of environment-related knowledge, but unit-specific absorptive capacity is also needed on a subsidiary level. • External peers' conformity drives subsidiaries' attention toward the CSR-related demands of external constituents at the expense of HQ' demands. Internal peers' conformity increases attention to both external and HQ' demands. Internal and external peers' conformity thus contribute to the heterogeneity of CSR practices the MNE. All else equal, higher attention levels result in higher practice implementation. • <i>MNE subsidiaries' strategic commitment to CSR in emerging countries can vary depending on a range of factors. In particular, the greater the administrative distance between MNEs' home and host countries, the lesser the subsidiaries</i>

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Table 9 (continued)

Themes	Representative references	Main theoretical frameworks	Key findings
Focus on multiple stakeholders	Crilly (2011); Helfen and Sydow (2013); Joutsenvirta and Vaara (2015); Kang (2013); Oetzel and Getz (2012); Park, Chidlow and Choi (2014); Ritvala, Salmi and Andersson (2014); Christmann and Taylor (2006); Jamali and Keshishian (2009); Lim and Phillips (2008); Rotter et al. (2014), Wadham and Warren (2013)	Stakeholder theory; transaction cost economics; institutional theory; CSR; communicative action; deliberative democracy	<p><i>strategically commit to CSR. Moreover, the greater the administrative distance, the lesser the subsidiaries strategically commit to CSR.</i></p> <ul style="list-style-type: none"> ● Firm diversification positively affects its response to stakeholder demands and social issues. This relationship is negatively moderated by a firm's focus on short-term profit. ● Both primary (e.g., consumers, managers and employees, and business collaborators) and secondary stakeholders (e.g., governments, media, local communities, and NGOs) positively influence MNEs' adoption of international CSR practices. ● Subsidiaries adopt a stakeholder-centric orientation as a result of both local external stakeholders pressures and HQ' internal control. Global stakeholders also play a role and may determine higher requirements for CSR engagement than subsidiaries' local peers. ● Local stakeholder pressure triggers firms' direct response to violent conflict (collaborating with other organizations or working alone) whereas international stakeholder pressure triggers firms' indirect response. ● Integrative inter-organizational negotiation processes of institutional creation and modification contribute to joint institutional change. ● Cross-sector partnerships between MNEs, governments and non-profit organizations are increasingly used to promote CSR practices. ● CSR involves struggles within and between technocratic, societal, national-political, and global-capitalist discourses. ● <i>Partnerships between businesses and NGOs in the context of CSR have become more usual in the recent past, particularly in emerging countries. This said, many partnerships are symbolic and instrumental rather than substantive and integrative, showing a limited scope of activities, fluctuating investments of resources, simple processes, sporadic modes of communication, and low levels of engagement.</i> ● <i>Many firms have adopted CSR practices to address criticisms of working and environmental conditions at subcontractors' factories. However, supplier compliance has been elusive and even third-party monitoring has proven unsuccessful. Collaborative partnerships where the firm gives suppliers secure product orders and other benefits to incentivize CSR compliance may help.</i> ● <i>Firms strategically select their level of compliance (substantive versus symbolic) depending on customer preferences, customer monitoring, and expected sanctions by customers.</i> ● <i>Cross-sector partnerships involve both instrumental and communicative encounters usually with slow progress with occasional fast development of partners' understanding of themselves and the challenges they seek to address.</i> ● <i>Firms harness their political influence in CSR practices via collaboration and dialogue with stakeholders and civil society actors.</i>
Consequences			
Institutional effects of CSR outcomes	Kolk (2010a); Roy and Goll (2014); Fong, Lee and Du (2013); Gifford, Kestler and Anand (2010); Mena et al. (2010); Newenham-Kahindi (2011); Nurunnabi (2015)	Institutional theory; stakeholder theory; reputation; culture	<ul style="list-style-type: none"> ● International CSR-related reporting has become an increasingly institutionalized phenomenon. Consistent reporters, late adopters, laggards, inconsistent reporters, and consistent non-reporters can be identified, leading to different dynamics across sectors. ● At the national level, three dimensions of culture (performance based, socially supportive, and gender egalitarianism) influence a country's sustainability indicators, namely environmental performance, human development, and the avoidance of corruption. ● <i>Instead of relying on proven global capabilities to adapt existing business models, firms need to adopt a hybrid approach that balances local and global strategies when working in emerging countries. In this context, MNEs develop an institutional environment in the host country where those firms that do not provide substantial local assistance will be at a competitive disadvantage.</i> ● <i>In a host-country market with low consumer animosity, reputation transfer of a local acquisition target is pronounced, whereas in a host country market with high consumer animosity, animosity will restrain or even exceed reputation transferability.</i> ● <i>Implementing global CSR policies to strike a balance between international business capabilities and localization strategies does not necessarily help local community relations.</i> ● <i>Political institutional pressures can stand in the way of mimetic isomorphism and constitute negative forces that add further tension to global regulation.</i> ● <i>Several innovative solutions in business and human rights can build on empowerment, dialogue, and constructive engagement.</i>

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Table 9 (continued)

Themes	Representative references	Main theoretical frameworks	Key findings
Firm outcomes	Barkemeyer et al. (2015); Darnall et al. (2008); Strike et al. (2006); Maruyama and Wu (2015); Perry, Wood and Fernie (2015); Tan (2009); Zeng, Li, Zhu, Cai and Li (2013)	Institutional theory; resource-based view; societal marketing	<ul style="list-style-type: none"> • The output and impact effectiveness of the increased reporting activity promoted by global standards have been relatively limited until now. • Both CSR and CSiR are positively related to a firm's level of international diversification. Thus, internationally diversified firms both create value by acting responsibly and destroy it by acting irresponsibly. • Manufacturing facilities that adopt more comprehensive environmental management systems because of their complementary resources and capabilities such as employee commitment and environmental R & D (as opposed to institutional pressures) perform better all else equal. • <i>MNEs often adopt double standards in their operating policies and fail to uphold the CSR practices of their host countries in emerging and developing economies. The regulatory and preexisting ethical conditions in these countries have proven inadequate and contribute to this troubling phenomenon. This effect is compounded by an institutional environment that easily offers loopholes for MNEs to exploit. MNCs exploitation of these substandard ethical practices and institutional weaknesses, and instituting negligent management over their downstream supply chains, make the MNCs themselves responsible for these conditions.</i> • <i>Factory management perspectives on the implementation of CSR practices are particularly relevant in emerging and developing countries as they relate to the strategy balancing of ethical considerations against the commercial pressures of cost and lead time. In this context, factory managers often tend to frame CSR in terms of compliance, rather than going above and beyond regulatory requirements.</i> • <i>Contrary to expectations, CSR activities are not effective in mitigating the disadvantages of perceived importance of supporting domestic retailers faced by foreign retailers entering emerging countries.</i> • The social dimension of societal marketing is most effective when it impacts firm's CSR image and legitimacy in an emerging country.
Irresponsible corporate behavior	Keig et al. (2015); Surroca et al. (2013); Zhao, Tan and Park (2014)	Institutional theory; CSR	<ul style="list-style-type: none"> • The transfer of socially irresponsible practices is higher for interlocked, minority-owned subsidiaries. • Higher levels of formal and informal corruption environments found in a firm's operating portfolio are related to higher levels of corporate social irresponsibility. • <i>Firms' social adaptation activities have significant positive effects in mitigating public crises associated with their irresponsible behavior while certain aspects of economic adaption, such as early entry into the host country, reliance on local leadership, and speedy expansion of local employees lead to public crises.</i>
Micro-level outcomes	Mueller et al. (2012); Khan, Westwood and Boje (2010); Wettstein (2012); Belal and Roberts (2010)	Stakeholder theory; social identity theory; culture	<ul style="list-style-type: none"> • There is a positive relationship between a firm's perceived CSR practice and its employees' affective organizational commitment. Moreover, this relationship is strengthened in cultures that are higher in humane orientation, institutional collectivism, ingroup collectivism, and future orientation as well as in cultures characterized by lower power distance. • <i>Many Western-led interventions to eliminate child labor in emerging countries rest on universalistic, paternalistic, de-contextualizing, and atomistic assumptions that bring negative unintended consequences. A post-colonial perspective insistent on an inclusive 'bottom-up', 'reversed engineered' approach, wherein CSR problems are traced back to Western MNEs' policies and practices is needed.</i> • <i>Global businesses are confronted with the question of complicity in human rights violations committed by abusive host governments, and this is especially the case in emerging and developing countries. MNEs have a moral responsibility beyond the negative realm of doing no harm to help protect human rights by putting pressure on perpetrating host governments involved in human rights abuses.</i> • <i>Stakeholder agents generally believe that the motivation and practice of CSR reporting develops in response to pressures from international markets and generates largely cosmetic responses.</i>

^a The number of articles considered is 494, i.e., the full set of articles used for the content analysis.
^b The key findings reported in regular font correspond to studies included in the full sample.
^c The key findings reported in italic font refer to studies that contain information on the home and/or host countries and focus on emerging countries as either home or host countries.
^d The key findings reported in italic and underlined font refer to studies that contain information on the home and/or host countries and focus on developing countries as either home or host countries.

host countries, the lower the likelihood of the foreign subsidiary to engage in CSR practices in the host country. Conversely, studies that have examined the micro-level drivers fostering international CSR-related activities have primarily used behavioral theories and, for instance, examined the role of individual managers and employees (e.g., Crilly, Zollo, & Hansen, 2012; Muethel, Hoegl, & Parboteeah, 2011).

Articles included in the 'Phenomenon' category allowed for a clustering in five broad themes based on the specific foci investigated. The 'Home-country institutions' theme focuses on how home-country institutional affects firms' CSR practices, as well as the levels and types of internationalization. For instance, Surroca, Tribo, and Zahra (2013) showed how mounting stakeholder pressure in the home country can lead to the

transfer of irresponsible practices to international subsidiaries. The ‘Host-country institutions’ theme instead focuses on the role of institutional complexity faced by MNEs in host environments and its effect on the type and level of engagement of CSR-related activities in such settings. For example, [Brammer, Pavelin, and Porter \(2009\)](#) showed that the presence in countries characterized by a lack of political rights and/or civil liberties has a positive effect on firms’ level of charitable giving.⁹

Studies focusing on the ‘International CSR engagement’ theme have examined how firms engage in international CSR behaviors, the levels of engagement and types of CSR observed. [Young and Makhija \(2014\)](#) have, for instance, argued and empirically shown that variations in firms’ economic visibility and economic vulnerability can impact their need for societal goodwill and, in turn, their quest for legitimacy. As expected, an important portion of studies examined the specific role of subsidiaries and, in particular, the key elements driving their implementation of CSR practices. Accordingly, these studies were clustered together in the ‘Focus on subsidiaries’ theme. Articles pertaining to this cluster have, for example, investigated the role of external and internal peers’ conformity at the subsidiary-level, with the latter being of particular relevance to increase subsidiaries’ attention to both external and headquarters’ CSR-related demands ([Durand & Jacqueminet, 2015](#)). Still, in the ‘Phenomenon’ category, we identified one last theme that encompasses studies focusing on the role of the multiplicity of stakeholders involved in the emergence and growth of international CSR practices. Naturally, stakeholder theory has been the primary theoretical framework used in the articles belonging to this cluster. For example, research has shown that corporate diversification positively affects firms’ responses to stakeholder demands and social issues at large and that this relationship is negatively moderated by a firm’s focus on short-term profit ([Kang, 2013](#)).

We clustered articles that examined the ‘Consequences’ of CSR practices into four broad themes. First, we grouped articles that looked at the institutional effects of CSR outcomes. Studies in this subgroup have, for instance, examined how international CSR-related reporting has become an increasingly institutionalized phenomenon and have also discussed the different dynamics resulting from this growing institutionalization ([Kolk, 2010a](#)). Another cluster of articles has examined the firm-level outcomes, and has thus primarily looked at the performance and value creation effects of the introduction of international CSR practices (e.g., [Darnall, Henriques, & Sadorsky, 2008](#)). In addition, a subset of studies has focused on irresponsible corporate behavior as a possible outcome, for instance by showing that higher levels of formal and informal corruption environments found in a firm’s operating portfolio are related to higher levels of corporate social irresponsibility ([Keig, Brouthers, & Marshall, 2015](#)). Finally, the last cluster of studies identified focused on the micro-level outcomes derived from the introduction of international CSR practices. Studies belonging to this subgroup have primarily looked at employees and, in particular, at the impact of firm-level CSR practices on employees’ organizational commitment ([Mueller et al., 2012](#)).

The theme-based analysis of the articles whose empirical setting is focused on developing and emerging developing countries offers interesting insights. With respect to the ‘Antecedents’ category, we observe that, as in the rest of the literature, attention is paid to a broad range of triggers, varying from major stakeholders’ pressures (e.g., [Adegbite, Amaeshi, & Nakajima, 2013](#); [Tatoglu, Bayraktar, Sahadev, Demirbag, & Glaister, 2014](#)), to workers’ participation in CSR movements against labor abuses ([Muller & Kolk, 2010](#)). Studies clustered in both the ‘Phenomenon’ and ‘Consequences’ categories present more

marked peculiarities as a result of their focus on developing and emerging countries. First, several articles examine the CSR dilemmas faced by developed-country MNEs when operating in developing and emerging regions (e.g., [Kolk & Lenfant, 2010](#)), how these firms develop CSR strategies in such regions (e.g., [Xun, 2013](#)), as well as the factors impacting their subsidiaries’ strategic commitment to CSR ([Reimann, Rauer, & Kaufmann, 2015](#)). Second, various studies compare the CSR practices of international (primarily developed-country) MNEs versus those of local firms based in developing and emerging economies, both in terms of their CSR engagement, as well as their CSR outcomes. In the ‘Phenomenon’ category, studies have examined the differences in the CSR reporting between international and local firms, for example, in the retail industry in China ([Kolk, Hong, & Van Dolen, 2010](#)).

When considering whether content-related differences exist depending on studies’ focus on emerging versus developing countries, we observe that the few studies that have focused on developing countries cover only a relatively limited portion of the themes identified in the literature, primarily as a result of their overall smaller number. Having said that, our analysis also shows that this cluster of studies is essentially concentrated on the drivers triggering the emergence and growth of CSR practices in these regions, with a particular emphasis on the role of the civil society and the host government’s commitment (e.g., [Muthuri & Gilbert, 2011](#); [Mzembe & Meaton, 2014](#)), as well as the institutional-level effects of CSR outcomes, particularly in relation to local community relations and political and institutional pressures ([Newenham-Kahindi, 2011](#); [Nurunnabi, 2015](#)). Thus, the ‘Phenomenon’ category emerges as the one that has attracted the least attention when focusing on international CSR in developing countries, with the only exclusion of a few studies that have examined the role of multiple stakeholders, for instance, by looking at cross-sector partnerships and collaborations with civil society actors ([Rotter, Airike, & Mark-Herbert, 2014](#); [Wadham & Warren, 2013](#)).

3.4. Data sources and empirics

Since a key challenge for international CSR research is access to data, we analyzed the sources of data used in the 277 empirical articles in our sample (see [Table 10](#)). The table provides a categorization of data sources mentioned in sampled articles in such a way that each of them could have multiple sources across and within categories. Authors’ primary data, mostly in the form of interviews, stands out as the most popular source of data by far. Other widespread sources of data included corporate ratings or rankings used for sampling (e.g., Fortune 500, top 50 Japanese companies, and top 500 Russian companies); national public registries or databases (e.g., US Toxic Release Inventory, Ministry of Commerce of China, and South Korean Ministry of Knowledge Economy); data from intergovernmental organizations (e.g., World Bank, IMF, and United Nations agencies); corporate information databases (e.g., Thomson, Amadeus, Dun & Bradstreet); and stock indices (e.g., FTSE, Dow Jones, and Nairobi Stock Exchange).

Moreover, additional specific CSR information came from civil society (e.g., Transparency International and Clean Clothes Campaign); sustainability ratings/rankings or reporting organizations (e.g., Kinder, Lydenberg, Domini & Co., Accountability and Global Reporting Initiative); and socially responsible investment analysis (e.g., EIRIS, SAM, and Sustainalytics). Interestingly, while numerous sources of CSR data were used, none of them can be considered highly utilized. Other less used sources of data included media (e.g., LexisNexis and a few national newspapers); various corporate websites or internal company data (e.g., meeting notes and strategy documents); academic databases (e.g., GLOBE and European Social Survey); and awards (e.g., Asian CSR Awards and Company of the Year Award).

Overall, the use of different sources of data and empirics was diverse, however, a considerable amount of underutilized information seems to exist. The focus is primarily on large MNEs, while, for instance, medium-sized international companies are largely overlooked.

⁹ We considered both home- and host-country institutions as contextual drivers of CSR practices in the ‘Antecedents’ category when the focal paper focused on the causal relationship between a specific institution-level factor (associated to either the home or host country) and the adoption of CSR-related practices. We considered home- and host-country institutions in the ‘Phenomenon’ category when the focal paper focused on the influence of the specific institution-level factor under scrutiny on the type and/or level of engagement of CSR-related practices.

Table 10
Data Sources Used in Empirical Research.^a

No.	Data source	Examples of specific sources
145	Authors' primary data	Various forms of data gathered by authors themselves.
44	Corporate general rating/ranking	Standard & Poor; Forbes Global 2000; Fortune 200; Fortune 500; Fortune Global; FT Global 500, FT Europe 500, FT US 500; Japanese top 50 companies; Forbes top50; Top 500 Chinese companies; top 500 Russian companies.
39	National public agency/registry	US Toxic Release Inventory (TRI); Canadian National Pollution Release Inventory (NPRI); European Pollutant Emission Register (EPER); Mexican Registro de Emisiones y Transferencia de Contaminantes (RETC); South Korean Ministry of Knowledge Economy; US Department of Commerce; UK Standard Industrial Classification of Economic Activities; US CIA World Factbook; NASA Environmental Sustainability Index; Brazilian FUNCEX; UK share ownership analysis database; US Community Reinvestment Act data; US Census; US Reports of Condition and Income (FIEC); Ministry of Commerce of China; China Labor Statistics Yearbook; China Labor and Social Security Yearbook; China Chain Store and Franchise Association's (CCFA) database; China's National Bureau of Statistics (CNBS); British Exporters Database; UK exporting firms; Brazilian Ministry of Federal Planning and various Brazilian agencies; Security and Exchange Commission of Pakistan (SECP), Tanzania Investment Center and Revenue Authority, Uganda Investment Authority, Rwanda Development Board, Burundi Investment Promotion Agency, Ministério dos Petróleos de Angola.
36	Corporate information database	Thomson Datastream Worldscope; Compustat; Onesource; Amadeus; Orbis; Economist Financial Unit; Osiris; LexisNexis (corporate info); Dun and Bradstreet; FAME; Business Searching Interface; Business Monitor International; Global Market Insite; International Country Risk Guide; Datamonitor; FirstSource; Dun and Bradstreet's Who Owns Whom database; Reuters; Bloomberg.
29	Intergovernmental (or multistakeholder) organization	World Bank; European Multi Stakeholder Forum on CSR (EU Commission); United Nations Global Compact; International Framework Agreements; UNCTAD; United Nations General Assembly; United Nations Research Institute for Social Development; UN Declaration of Human Rights; World Economic Forum; United Nations Development Programme (Human Development Report); International Monetary Fund; Organisation for Economic Cooperation and Development; Eurosis; United Nations Millennium Development Goals Database; Equator Principles.
27	Corporate website or internal data	Various corporate websites or internal company documents (meeting notes, strategy documents, etc.).
25	Stock index	Dow Jones; DJSI; FTSE; FTSE4Good; Australia ASX200; Germany DAX100 and SDAX; Surrogate Complementary Index; Nairobi Stock Exchange; Stockholm Stock Exchange, Shanghai Stock Exchange, Shenzhen Stock Exchange, China Stock Market and Accounting Research database, Italian MTA (Mercato Telematico Azionario) Stock Exchange.
25	Sustainability rating/ranking	Kinder, Lydenberg, Domini & Co. (KLD); Innovest; e-Capital Partners; Vigeo; Global Engagement Services (GES); Accountability; Sydney Morning Herald Good Reputation Index; Corporate Knights ranking; Global Reporting Initiative, International Social Survey Program (ISSP); Carbon Disclosure Project; Roberts Environmental Center sustainability reporting database.
23	Media	Marketing Magazine; LexisNexis (media texts); CNN; CRO magazine; La Francophonie; Fujian Daily; Fuzhou Evening News; Infrastructure Journal; Factiva.
17	Socially Responsible Investment Analysis	All Country World Index; Socially Responsible Mutual Fund (SRMF) list; ASSET4; Domini 400 Sustainable Index; European Ethibel Sustainability Index; Sustainalytics; Global Vantage; SAM; Interfaith Center on Corporate Responsibility, SiRi (Sustainable Investment Research International) database; Ethical Investment Research Service (EIRIS).
11	Civil society	International Baby Food Action Network; Baltic Sea Action Group; Transparency International Global Corruption Barometer (GCB) and Corruption Perception Index (CPI); Fair Labor Association; Clean Clothes Campaign; Freedom House; China Sustainability Reporting Resource Center; Russian Union of Industrialists and Entrepreneurs; Heritage Foundation Index of Economic Freedom; Society for Corporate Governance in Nigeria.
9	Business organization or association	American Chamber of Commerce; Chamber of Commerce in Mexico; Serbian Chamber of Commerce; German Chamber of Industry and Commerce; Overseas Investors' Chamber of Commerce and Industry of Pakistan (OICCI); World Business Council for Sustainable Development (WBCSD); CSR China; Heineken Africa Foundation
7	Academic database	Chicago Booth Center for Research in Security Prices (CRSP); GLOBE; European Social Survey; Center for Transnational Studies of Nankai University.
2	Award	Asian CSR Awards; Company of the Year (COYA) Award.

^a The number of articles considered is 277, i.e., the set of empirical articles in our sample.

Measurement of institutional conditions and variables is mostly limited to very few data sources, without more extensive combinations of intergovernmental, national, and civil society databases and measures. Media texts would seem to offer a wellspring of possible data on international CSR but are rarely utilized. This seems to relate to the potential often assumed to stem from 'big data', also in IB (Doh, 2015), which have already been used in other business sub-disciplines, such as marketing, to a much greater degree. CSR/sustainability reports were expected to be highly used sources for international comparative assessments through content analysis, for instance, though they still do not seem to live up to their full potential of unlocking insights of the international adoption, communication, and understanding of CSR.

As no dominant CSR-focused database can be identified (such as KLD in US-based studies), much future work can be done by merging databases and measures. We may assume that the lack of comprehensive geographical coverage and the lack of data on all aspects related to CSR significantly hinder the development of the field. Underutilized databases with comparative CSR data and/or country-level subsidiary information from companies based outside Europe and the US include Asset4, MSCI ESG metrics, and LexisNexis Corporate Affiliations. At the same time, new methods for collecting information through, for example, mobile phone use, and the

emergence of recent monitors and rankings, seem to offer emerging opportunities, even in the African context where it has been seen as a major barrier (Kolk & Rivera-Santos, 2016).

If we restrict our attention to the sub-sample of 97 empirical papers that focused on developing and emerging countries (as identified in our earlier analysis, see Table 8 for a summary), some interesting findings emerge relative to the data sources and empirics used in this subset of studies. The dominant usage of authors' primary data observed in the complete sample of empirical papers is confirmed in the subset of articles focused on developing and emerging countries (the article count using this specific source is 65 out of 97). Similarly, the use of corporate websites, media, and intergovernmental organization sources (12, eight, and eight articles, respectively) is proportionally comparable with the full sample of empirical papers. That being said, all other sources emerge as being significantly underutilized. In particular, corporate information databases (5), stock indices (4), corporate general ratings/rankings (2), civil society (2), and sustainability ratings/rankings (1) sources are only marginally used in international CSR research that focuses on developing and emerging countries, whereas our earlier analysis showed that such sources are regularly used when examining the full sample of empirical studies.

Table 11
Unanswered Questions, Un(der)researched Topics, and Implications in Latest Research.^a

Subjects	Directions for research	Unanswered questions/Un(der)researched topics
Development of existing frameworks	<ul style="list-style-type: none"> Developing and testing existing models and concepts (e.g., Antal & Sobczak, 2014; Hah & Freeman, 2014; Hahn & Pinkse, 2014; Hamprecht & Schwarzkopf, 2014; Hofmann, Busse, Bode, & Henke, 2014; Lopatta & Kaspareit, 2014; Maruyama & Wu, 2015; van den Heuvel, Soeters and Gossling (2014). 	<ul style="list-style-type: none"> What is the role of attention (Durand & Jacqueminet, 2015), language (Selmier et al., 2015), country image (Magnusson et al., 2015), CSR identity (Morsing & Roepstorff, 2015), administrative distance (Reimann et al., 2015), firm-specific advantages (Wu, 2015), firm political engagement (Scherer et al., 2014), sustainable marketing strategies (Zeriti, Robson, Spyropoulou, & Leonidou, 2014), the choice of competing programs (Fransen & Burgoon, 2014), and product and firm level strategies (Cruz, Boehe, & Ogasavara, 2015) in CSR?
Theoretical inspiration from other fields	<ul style="list-style-type: none"> Applied ethics: Analyzing the ethical foundations of international CSR (e.g., Dubbink & Van Liedekerke, 2014; Van Granenburgh & Arenas, 2014). 	<ul style="list-style-type: none"> Which academic fields can bring novel ideas into the exploration of the international dimension of CSR? Which concepts and theories are compatible and complementary with core IB ideas?
New actors	<ul style="list-style-type: none"> Political science: Continuing the exploration of political CSR, local legitimacy and corporate social irresponsibility (e.g., Detomasi, 2015; Doh, McGuire, Ozaki, & 2015; Henchen, 2015; Keig et al., 2015; Scherer et al., 2014). Environmental studies: Analyzing environmental issues from an IB perspective (Holtrügge & Dögl, 2012). Further examining specific actors or organizations, such as subsidiaries (Muller & Kolk, 2015), regional headquarters (Gruber & Schlegelmilch, 2015), purchasing managers (Lund-Thomson & Lindgreen, 2014), family owners (Rees & Rodionova, 2015), SMEs (Aguilera-Caracuel, Guerrero-Villegas, Vidal-Salazar, & Delgado-Marquez, 2015), banks (Zeidan et al., 2015), consumers (Kolk, van Dolen, & Ma, 2015), employees and communities (Farooq et al., 2014), corporate foundations (Altunias & Turker, 2015), social movements and NGOs (Aguilera-Caracuel et al., 2015), multi-stakeholder initiatives (Dashwood, 2014; Haack & Scherer, 2014; Moog, Spicer and Bohm (2015); Wahl & Bull, 2014), national and international media (Joutsenvirta & Vaara, 2015), and stakeholder networks more broadly (Dobebe, Westberg, Steel, & Flowers, 2014). 	<ul style="list-style-type: none"> Which actors and organizations have not been discussed in international CSR? How do the relationships between different actors and organizations affect company CSR?
Geographical context	<ul style="list-style-type: none"> Studying factors affecting CSR adaptation, including firm internal factors (e.g., Aguilera-Caracuel et al., 2015; Durand & Jacqueminet, 2015) and institutional factors (e.g., Aguilera-Caracuel et al., 2015; Dögl & Behnam, 2015; Rotter et al., 2014). 	<ul style="list-style-type: none"> How do internal and external factors affect CSR implementation at the local level? What does CSR look like in underexplored contexts?
Multilevel and comparative approaches	<ul style="list-style-type: none"> Examining unexplored geographical contexts, especially emerging and developing economies (Doh et al., 2015), the base of the pyramid (Kolk, Rivera-Santos, & Rufin, 2014), the African continent as a business context (Selmier et al., 2015), conducting very local level analyses of CSR (e.g., Vigneau et al., 2015), and analyzing stakeholders without a voice. Advancing integrative and/or multilevel views of CSR (e.g., Khan et al., 2015; Manning & Roessler, 2014; Morsing & Roepstorff, 2015; Zhao, Tan & Park, 2014). 	<ul style="list-style-type: none"> What does an integrative theory of CSR look like? How does the individual level affect organizational CSR? How do local stakeholder relations impact firms' local CSR approaches?
Longitudinal studies	<ul style="list-style-type: none"> Conducting further comparative analysis across institutional and cultural contexts (Martinez-Ferrero & Frias-Aceituno, 2015; Tschopp & Nastanski, 2014), disentangling different stakeholder impacts across locations (Cheung, Kong, Tan, & Wang, 2015), and comparing CSR across industries (Khan et al., 2015). Analyzing longitudinally issues such as working condition changes in factories (Egels-Zandén, 2014), CSR before and after crises (Gallego-Alvarez et al., 2014), cross-sector partnership development (Ritvala et al., 2014), project-based dynamics in multi-stakeholder processes (Manning & Roessler, 2014), MNE-stakeholder relationships (Zhao et al., 2014a), and the link between culture, sustainability, human development, and corruption (Roy & Goll, 2014). 	<ul style="list-style-type: none"> How do firm internal operations and external dynamics change over time when implementing CSR locally?
	Managerial and policy implications	
	<p><i>Recommendations for company managers</i></p> <ul style="list-style-type: none"> Balancing locally between standardization and adaptation of CSR (e.g., Aguilera-Caracuel et al., 2015; Castello & Galang, 2014; Moon et al., 2015). Focusing on important social issues in host country and using subsidiaries as innovators (e.g., Barkemeyer et al., 2015; Durand & Jacqueminet, 2015; Gruber & Schlegelmilch, 2015; Hamprecht & Schwarzkopf, 2014; Maruyama & Wu, 2015; Park et al., 2014; Zeriti et al., 2014; Zhao et al., 2014a,b). Measuring impact of CSR policies and practices (e.g., Leadbitter & Benguler, 2014; Martinez-Ferrero & Frias-Aceituno, 2015; Martínez-Ferrero, García-Sánchez, & Cuadrado-Ballesteros, 2015; Young & Makhija, 2014) Improving existing CSR practices (e.g., Anman et al., 2014; Ayuso et al., 2014; Barkemeyer et al., 2015; Frias-Aceituno, Rodríguez-Ariza, & García-Sánchez, 2014; Kolk et al., 2015; Lopatta & Kaspareit, 2014). Resisting the temptation to reduce CSR in times of economic crisis (Gallego-Alvarez et al., 2014). <p><i>Recommendations for policy-makers</i></p> <ul style="list-style-type: none"> Improving incentives and using binding regulation to standardize environmental responsibility globally (Dögl & Behnam, 2015) and mandatory CSR reporting (Durand & Bejo, 2014). Enhancing coordination and coherence between sustainability standards, identifying obstacles to implementation, and using in combination with hard law (Mele & Scheepers, 2013; Nurunnabi, 2015; Tschopp & Huefner, 2015; Vigneau et al., 2015; Young & Thyl, 2014). Bolstering tax collection and being more stringent in developing countries (Muller & Kolk, 2015). Taking a stronger environmental stance by the Chinese State (Wu, 2015). Demonstrating increased CSR performance and decrease shirking by the United Nations Global Compact (Bethner & Prakash, 2014; Voegtlin & Pless, 2014) and improve quality (Rasche & Waddock, 2014). Participating in the CSR debate by academic and international nongovernmental organization (Byrne, 2014). 	
	<ul style="list-style-type: none"> Fostering cross-sector partnerships to create shared value (Ritvala et al., 2014; Thijssens, Bollen, & Hassink, 2015). Using academic frameworks to develop strategies (Beckmann, Hieslacher, Vidal-Salazar, & Pies, 2015; Tatoglu et al., 2014). 	

^a The number of articles considered is 100, i.e., the 100 most recent studies included in our sample.

These observations bring up many suggestions for scholars focusing on international CSR research in the context of developing and emerging countries in terms of data sources and empirics. Scholars developing their own primary data can pool their resources to create common databases on topics such as human rights violations, base of the pyramid business models, and stakeholder engagement strategies. Moreover, CSR/sustainability reports, multi-lingual media, and civil society sources may be used much more extensively to complement primary data. Furthermore, comparative institutional analysis using international organizations' data, combined with national public agency data or registries, might be utilized much more extensively. Combining these data with other data from corporate information databases may help address the fact that practically no multilevel studies exist. Similarly, very few individual level analyses have been published, which thus offers opportunities to conduct further surveys, interviews, observations, and the gathering of ethnographic data. It should be noted that evaluations of impacts, both positive and negative, are still scarce.

3.5. Directions for research, unanswered questions, and implications

Our final analysis of the latest 100 studies in the sample aimed to generate an overview of the implications for policy and management, as well as suggestions for follow-up research based on the unanswered questions they identified (this examination adds to the 'recommendations' column in Section 1 of the online supplementary data that we composed from the eight most relevant review articles). Starting with the implications for research, Table 11 shows our grouping of the directions for further studies, as reported in the 100 studies, which is divided into six general subjects in international CSR research. Building on the dominant directions for further research, as outlined in the reviewed studies, we also listed the prevailing unanswered questions and un(der)researched topics for each subject identified.

Regarding the first research subject in Table 11, numerous recent studies have stressed the need for further development of the existing frameworks developed in the literature. Examples of un(der)researched topics range from the role of country image (Magnusson, Westjohn, & Zdravkovic, 2015) to the concept of CSR identity (Morsing & Roepstorff, 2015). Second, as CSR is multidisciplinary in nature, a number of scholars have highlighted the importance of gaining further inspiration from other disciplines (e.g., Kolk, 2016), such as environmental studies (e.g. Holtbrügge & Dögl, 2012) and political science (Scherer, Palazzo, & Matten, 2014). There are very few voices from critical management studies publishing on international CSR topics, at least in our sample of journals. Third, a range of new actors and stakeholders are coming into the picture, and we are just starting to get a grasp of these complex networks.

Fourth, a large number of geographical contexts remain unexplored (e.g., Egri & Ralston, 2008; Kolk & Van Tulder, 2010); an observation that we examined in much more detail in this article, especially by considering the 'global' nature of the literature (see also the next section for further specific suggestions for future research). Fifth, international CSR research needs to place a greater emphasis on advancing integrative and/or multilevel views of CSR that reflect the complexities of this construct in the international domain (cf. Doh & Lucea, 2013) and on generating additional comparative insights across contexts and industries (e.g., Khan, Lew, & Il Park, 2015). The sixth and last subject stems from the observation that longitudinal studies are still rare, and notes that several features could be examined in terms of their evolution over time (e.g., Gallego-Alvarez, Garcia-Sanchez, & Vieira, 2014).

Finally, Table 11 also contains implications for policy and practice derived from our analysis of the latest 100 studies. We included a summary of the most prevalent aspects in the Table, which enlarges the 'recommendations' column in Section 1 of the online supplementary data that we compiled based on the eight most relevant review articles. Regarding practice, the most common implications range from an

improved focus on balancing between standardization and adaptation in CSR (Castello & Galang, 2014) to a deeper understanding of local concerns (Barkemeyer et al., 2015). Regarding policy, scholars have offered an extensive array of suggestions, from enhancing coherence and coordination across different regulatory approaches (Vigneau, Humphreys, & Moon, 2015), to formulating stricter environmental regulations (Dögl & Behnam, 2015).

4. Discussion and conclusions

This article systematically reviews the global nature of international CSR research published in 31 leading international journals over a period of 31 years (1985–2015). Our review is both comprehensive and actionable. It is comprehensive because we identify the basic characteristics and embeddedness of this work in the field of IB; analyze the coverage of developing, emerging, and developed countries; map the literature based on broad themes; summarize key findings; and discuss the main methodological and empirical features. Furthermore, our review is actionable because we identify unanswered questions and un(der)researched topics, propose multiple directions for future research, and discuss implications for both managers and policy-makers.

4.1. Main contributions

Our study makes five key contributions to the insights provided by previous CSR overview articles (see Section 1 of the online supplementary data for a detailed assessment of these reviews) and thus aims to set an agenda for future international CSR scholarship. First, in contrast to other reviews, our exclusive focus is on studies that explicitly link CSR to key IB concepts. Accordingly, we identify and analyze the full set of published articles that constitute the international CSR literature. Given the extensive coverage of journals (31) and years (31 up to and including 2015), together with our careful selection of works that include both CSR and IB foci as the ones examined in more detail, we contend that our review is the first to identify and analyze the specific body of research focused on international CSR. Second, we provide an extensive analysis of home- and host-country settings in all the 257 articles included in the sample that contain information about individual home and/or host countries. Moreover, our distinction between developing, emerging, and developed countries, based on the World Bank country classification, gave us the opportunity to map the geographical orientation of international CSR studies and thus unveiled important aspects of the literature under scrutiny. This novel analysis enables us to investigate the real 'global' nature of international CSR research. In line with the observations of older studies by both Egri and Ralston (2008) and Kolk and Van Tulder (2010), our new results confirm the continuing prevailing focus on CSR in developed rather than developing or emerging countries in the home-country group. With regard to the geographical distribution of international CSR research, our review points to the emergence of a pattern; that is, the combination of developed home countries and emerging host countries. On the one hand, there is a need for these studies as they provide insights on the (ir)responsible practices of Western multinationals abroad. Published studies discuss a range of obstacles for MNEs to overcome, as institutional and cultural differences often prevent them from implementing home-country CSR practices. Also, nearly all CSR-related studies include a pressing call for more research that can help improve the economic, social, and environmental conditions in developing regions.

On the other hand, and also corroborated by UNCTAD (2015) estimates, recent years have seen a striking growth of foreign direct investments initiated by emerging-market multinationals in developed economies. Accordingly, international research should be increasingly focused on the CSR issues associated with this relatively newer type of cross-border investment. In light of the recent increase of FDI in Western countries originating from Asia, valuable insights could be gained

when exploring how and the degree to which companies from Eastern (and also Southern) home countries adapt to CSR practices in Western host countries characterized by much more domestic stakeholder pressure (Kolk, 2010b; Verbeke, 2009). This also applies to cross-border activities undertaken by emerging-country companies in least-developed countries, and to the specific situations faced by all MNEs in conflict-affected, fragile settings. Our analysis not only demonstrates that developing countries continue to be largely neglected in the international CSR literature, but it also shows the dearth of studies focused on the emerging/developed country pair and the absolute absence of studies on the emerging/developing one. While data collection will certainly present challenges, it seems an opportune moment to reflect the broadly recognized importance of CSR research related to developing and emerging countries, especially among IB studies. More generally, we hope to have offered several fruitful directions for future research to support the further development of the field towards a more global understanding of CSR.

Third, in our analysis of sampled articles, we have also embraced a theme-based logic to offer a nuanced understanding of the extent to which international CSR research appropriately reflects key issues faced by world business. The ‘Antecedents-Phenomenon-Consequences’ logic that we applied allowed us to proceed systematically in the content analysis and identify 12 themes that we have used to summarize the key findings obtained in the literature. The results generate interesting insights in driving the international CSR research agenda moving forward and thus represent an important contribution of our work. In understanding the drivers and underlying conditions of international CSR, we note that primarily institutional, stakeholder, and resource explanations have been put forward. These can and should be complemented by alternative views, especially micro-level approaches such as behavioral and social identity theories. This emerging trend of the micro-foundations of IB and our understanding of the roles played by managers and workers (e.g., Crilly et al., 2012; Muller & Kolk, 2010) should be advanced and supported. Scholarship on international CSR has addressed home- and host-country institutions, as well as the forms of CSR and the role of foreign subsidiaries and stakeholders’ actions. So far, the literature has examined why and how companies adapt their CSR practices and the role played by global standards. In understanding the phenomenon, our analysis suggests that we are still far from being able to examine multiple levels of analysis and their simultaneous interactions, even if we have seen a propagation of stakeholder studies. The international dimension of the CSR phenomenon seems to be largely driven by sampling and data issues, instead of IB theory. Core IB theories and concepts, such as various distance measures (Campbell et al., 2012), can be utilized in order to gain a greater understanding of the nuances of international CSR practices. The recent attention paid to subsidiary-related issues should certainly be encouraged (e.g., Durand & Jacqueminet, 2015; Reimann et al., 2015).

Our theme-based analysis also points to the notion that the consequences of international CSR practices are often difficult to measure. Studies have analyzed the institutional, organizational, behavioral, and working condition-related outcomes. Nonetheless, we recognize that we are only at the early stages of being able to understand the complex consequences of CSR, especially at different points in time. Specifically, institutional outcomes and related tensions are a rich area for further studies. Furthermore, while the primary focus has been on responsible activities, corporate irresponsibility has recently (and deservedly) received increasing attention (e.g., Surroca et al., 2013; Zhao, Park, & Zhou, 2014). In all these areas, studies focusing on developing and emerging countries have explored only a limited number of themes in comparison to developed-country studies, especially in the ‘Phenomenon’ category. Furthermore, the institutional level, and particularly the home- and host-country environments, a core IB concern, both call for more attention. However, it is likely that developing and emerging countries exhibit fewer formal CSR programs, and data access and gathering can be more challenging. All things considered, our

theme-based analysis further corroborates the need for more international CSR research on emerging and especially developing countries.

The fourth important contribution of our review consists of a specific analysis of the data sources used in the 277 empirical articles in our sample in light of the often-mentioned lack of sufficient data and databases, particularly in relation to CSR in developing and emerging countries (Egri & Ralston, 2008; Kolk & Van Tulder, 2010; Kolk, 2016). We find that sources of data are used in relatively diverse ways, though most of them are used in only a few articles. Seemingly, international CSR scholars have spent tremendous efforts on collecting primary qualitative data, but very rarely do they pool data. A variety of civil society indicators, sustainability ratings/rankings databases, socially responsible investment analyses, and awards might be utilized in a much more extensive way for international comparisons. Our analysis of the empirical papers focusing on developing and emerging countries provides useful insights for CSR researchers as it shows a significant underutilization of several sources such as sustainability ratings/rankings in this subset of studies.

Our fifth and last contribution stems from the fact that our in-depth content analysis is based on a broader journal coverage and considers a more extensive time period (which covers all articles published up to and including December 2015) than earlier articles in this realm (see the overview in Section 1 of the online supplementary data). Thus, our work contributes to existing insights from previous CSR overview articles as it offers a much more up-to-date and inclusive assessment of international CSR research than any of the previous reviews published thus far. In particular, our choice to include CSR-focused journals in the analysis responds to Egri and Ralston’s (2008) call and, in light of the results obtained, emerges as essential to guaranteeing the comprehensiveness of our review. In fact, specialized CSR journals have published the vast majority of international CSR articles, with IB and management journals still respectively minor and marginal contributors to this literature. Whereas in the last five years IB journals have increased their focus on international CSR topics, our results suggest that there is a particularly strong need for more international CSR research in journals with an IB scope to help mainstream international CSR research, mainly because of the salience of the cross-border aspect in this type of research. To this end, throughout our work, we have highlighted a range of general themes and subjects, as well as more specific topics where IB scholars are particularly well-equipped to contribute to international CSR research. Specifically, the key areas where IB scholars can contribute include the focus on emerging and especially developing countries, the adoption of multiple levels of analysis, the utilization of key IB theories and concepts, as well as the field’s expertise in multiple sources of data and their combinations. We also think that, reversely, a CSR research lens can provide important insights into the strategies, operations, and impacts of international firms, as well as the interactions with a wide range of actors, thus also furthering the ‘mainstream’ IB field.

4.2. Best practices and implications

Our comprehensive analysis leads us to suggest several best practices for CSR researchers moving forward, as well as for academic journals and business schools around the world to mainstream international CSR. In spite of the growing attention over the years, as shown in Fig. 1, the CSR literature has underexposed the international perspective compared to possible other ones. The relative underrepresentation of the international dimension also came to the fore in Doh and Lucea’s (2013) examination of non-market strategies and is reflected in the type of theories most often used in the studies we reviewed, as well as in the international management categories they addressed. We find that they tend to fall into relatively broader categories such as the global business environment and multinational enterprises. While these subjects obviously call for substantial attention, our results suggest a need for more focused research that could address

specific IB issues and, for instance, fall within categories such as subsidiary-headquarter relations, transfer of knowledge, subsidiary and multinational team management, and foreign direct investment. These areas, in which IB scholars have much to offer, could relevantly contribute to both theory and practice. It is also interesting that a substantial portion of the international CSR articles analyzed seem to be phenomenon-based, without necessarily having a strong theoretical foundation. In this regard, we refer to the recent call by the editor of this journal for more phenomenon-based research with subsequent theorization to further help the field (Doh, 2015; cf. Meyer, 2013). Moreover, our analysis confirms that there is ample space for multilevel and individual-level studies, as well as for multiple methods and for better utilization of (existing or newly developed) data sources, as already discussed.

In Section 3.5 (and Table 11), we identify several rising subjects within the recent international CSR literature, as well as more specific unanswered questions and un(der)researched topics. Our analysis unveils multiple and fruitful directions for future research in the further development of the field towards a more nuanced understanding of international CSR. Specifically, we highlight the need to expand the existing frameworks, study new actors and geographical contexts, grasp the unique opportunity to gain theoretical inspiration from other fields, adopt multilevel and comparative approaches, and conduct longitudinal analyses, thereby offering a temporal assessment of the evolution of CSR practices in the global landscape.

In terms of the need to further develop existing frameworks, we underline the importance of elaborating on emergent work that focuses on institutional voids (or gaps) (Doh, Rodrigues, Saka-Helmhout, & Makhija, 2017), especially in the context of CSR (e.g., El Ghoul, Guedhami, & Kim, 2017; Kolk & Lenfant, 2015; Parmigiani & Rivera-Santos, 2015). We also call attention to recent studies that have developed a conceptual framework to understand CSR as a corporate political activity (Morsing & Roepstorff, 2015), which thus relates firms' engagement in CSR practices to the political realm (Scherer et al., 2014), including those concerning peace through commerce (Westermann-Behaylo, Rehbein, & Fort, 2015). We argue these are promising avenues for future research as they contribute to a more inclusive understanding of international CSR practices and their multifaceted implications.

We are also seeing increasing interest in exploring new actors. In addition to the recent expansion of studying multiple types of firms and various company stakeholders, such as consumers (Kolk, Van Dolen, & Ma, 2015), employees, and relevant communities (Farooq, Payaud, Merunka, & Valette-Florence, 2014), we also want to draw explicit attention to the rising role of emerging market MNEs. As documented in recent research (for a comprehensive review of studies focused on emerging market MNEs, see Luo and Zhang's (2016) recent work), a large number of emerging market MNEs have entered the international business arena in the past two decades, with some of them (e.g., Lenovo and Tata), becoming important, globally-oriented corporations. However, the CSR-related practices of these new international actors have still been largely neglected by scholars, as evidenced by our analysis reported in Table 7 (for a very recent IB contribution on emerging market MNEs, see Marano, Tashman, & Kostova, 2017). This has created a clear need for future research to examine these new actors. Additionally, our analysis also reveals the continued need for more research on new geographical contexts. For instance, we have only recently begun to explore international CSR in the continent of Africa as a business context for MNEs (Kolk & Rivera-Santos, 2016; Mol et al., 2017; Selmier, Newenham-Kahindi, & Oh, 2015). Comparative work on emerging economies is also still relatively rare (a recent example is Jamali et al., 2017). Our review clearly identifies the need to strengthen future scholarly efforts on international CSR towards new actors and geographic contexts, particularly in developing regions, which are key for the development of the field and yet, as of now, have not received the attention that they deserve.

In terms of gaining inspiration from other fields, we argue that typically examined topic areas in political science, environmental studies, and related fields could benefit from attention from IB scholars and further the development of the research agenda looking forward. An example of this is the recent attention to the role of inclusive development in a multi-disciplinary special issue of *Current Opinion in Environmental Sustainability* (February 2017). Exploitative labor practices and other human rights violations by MNEs, as well as their extensive use of natural resources with significant impacts on global environmental degradation, have only recently started to gain more attention in IB scholarship, as also reflected in the emerging research interest within IB for the Sustainable Development Goals.¹⁰ Similarly, corruption is a globally prevalent challenge, which has not been a focal area in international CSR research. Examples of recent studies that have tackled these challenges include Hennchen's (2015) analysis of Royal Dutch Shell in Nigeria and Roy and Goll's (2015) broader analysis of the sustainability of nations, including environment, human development, and corruption. We want to call explicit attention to these topics and further stress the importance of focusing on these forms of corporate irresponsibility in future research. Lastly, we also want to emphasize the need for in-depth longitudinal research to truly understand the development of international CSR practices over time. An example of this type of research is Egels-Zandén's (2014) longitudinal study of supplier compliance with MNEs' codes of conduct. We think the field has much to gain from longitudinal works that unveil the nuanced evolution of MNEs' engagement with CSR activities in their global operations. All things considered, we recommend that scholars tackle the above-mentioned research challenges in order to improve our understanding of the field.

To move this field of research forward, we also offer several methodological best practices. Firstly, scholars face both the opportunity and the difficulty of moving away from individual researchers' data collections to larger datasets (see Table 10). Merging CSR-related databases, while clearly a challenging endeavor in many ways, could ideally create a comprehensive global database with the possibility of improved time-series CSR data. This also involves utilizing civil society indicators, sustainability ratings/rankings databases, socially responsible investment analyses, and awards more effectively (see Table 10). Second, additional theoretically-grounded qualitative studies can help us expand our understanding of international CSR, but we suggest moving beyond solely studying exemplary CSR companies and using self-reported CSR measures. Third, we suggest scholars adopt both transdisciplinary and multi-method approaches. This also includes utilizing previously relatively unused methods, such as network, narrative, and media text analysis. Finally, we should rethink the dependent variables of our studies by potentially including subsidiary performance, level of CSR integration, CSR measures, and outcomes.

We might infer suggestions from our analysis concerning possible steps for business schools in general to mainstream the international exploration of CSR topics. Recent years have seen business schools joining several CSR initiatives (e.g., UN Principles for Responsible Management Education, Academy of Business in Society, and Network for Business Sustainability) concomitant with growing attention for CSR topics on the part of major accreditation agencies. CSR has likewise become a more legitimate topic within business schools around the world. However, we often still see strong 'pockets' of researchers in dedicated departments or institutes but not across the board in mainstream (sub)fields (including, for example, international business, accounting, and finance), where this is not yet the best theme to pursue a more straightforward academic career, also due to the difficulties inherent in doing and publishing CSR studies. Innovative international

¹⁰ In this regard, we note recent calls for papers for special issues on human rights, and on extractive industries by *Journal of World Business*, and on the Sustainable Development Goals by *Transnational Corporations*.

CSR research often requires more complex research partnerships for data collection with effective collaboration structures across continents. This cannot be done without the longer-term commitment of senior CSR scholars willing to share knowledge and help overcome the practical challenges. Business schools should search for innovative ways to fund these major joint efforts, as well as individual researchers who want to undertake time-intensive and complex data gathering projects taking a long time to publish.

Finally, it should be noted that to promote the mainstreaming of international CSR, academic journals and conferences play a key role. In the current situation, it may still be necessary for journal editors to utilize special issues/sections to highlight research gaps and unexplored topics, given the contribution of special issues in promoting journal appearances, as discussed earlier in relation to Fig. 1. Similarly, specialized tracks at conferences move the research forward, ideally bringing together academics of different fields as well as practitioners. While it is often the case that academic outlets already have specialists on editorial review boards, it might be worthwhile to explore their further involvement in helping to mainstream the theme, also beyond the publication of special issues. Furthermore, in direct relation to the focus and results of this article, we suggest that IB journal editors consider what might be done to strengthen the tentative, slow increase that we have observed in recent years (see Section 3.1) if they attach importance to CSR research in our field. Overall, while much work is still to be done, we see some positive trends in the development of international CSR research and we hope that our article will be useful to those in international business, management, and CSR who are interested in making a further contribution.

Appendix A. Supplementary data

Supplementary data associated with this article can be found, in the online version, at <http://dx.doi.org/10.1016/j.jwb.2017.05.003>.

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