

Abstract

Many studies are available to explore the approach of Corporate Social Responsibility (CSR) development and implementations; there is no paper on CSR review evaluate the various methodologies under this elucidation. Although a few review papers have been published to discuss CSR application, these only covers a small portion of the applications for specific areas. In this study, an extensive review covering the literature from 2000-2014 and several analysis on CSR development are provided mainly to explore how various CSR methodologies have been developed during this period. However, this paper mainly highlights the methodologies, domains, and Major results/conclusion of the CSR articles. A summary table and some figures are also provided along with the discussions and limitations. Finally, conclusions and future research directions and presented.

Keywords: CSR, Methodologies, Literature review, Major- Results

1. Introduction

Corporate social responsibility (CSR) give the impression to be more than 'away from compliance' and progressing a social cause [177] [156] [57] nor does it encompass 'organized over-compliance [103] or only 'sacrificing profits in the social interest' [173]. Corporate social responsibility reasonably comprises managing a firm in such a way that it can be 'economically profitable, law enduring, ethical and socially permissive' [60], roughly, this approach have intricate applications operating in a large number of different perspectives with repeatedly move away the views of the role of business in society [97].

Applications of Corporate Social Responsibility (CSR) in various fields are getting more and more popular during the last decade and that is why much relevant research has been conducted. Significantly, this study indicates three basic guidelines on CSR methodology development for: (i) CSR methodologies are tending to be developed towards expertise orientation. (ii) It is suggested the different social science methodologies could be implemented using CSR as another kind of expert methodology. (iii) Ability to change and learning on CSR methodologies will enhance the key for future intelligent applications. **Therefore, the CSR methodology is considered as the systematic method of CSR application in different fields to find the expatriation on method development for the solution of CSR problems in various category and domain.** The systematic classifications of eight categories associated with various CSR articles exaggerate this review paper. The taxonomies are represented as **Environmental Policy, Financial Returns, Sustainable Development, Supply Chain Management, Governance, Livelihood Risk, Stockholder's Feedback, and Human Ethics.** Human-unlike behaviour as well as human-unlike reasoning style systems with the learning and connectionist structure of social responsibility, CSR provides powerful and flexible universal approximations with the ability to explore interpretable logistic rules. The use of CSR is proliferating into many sectors in our social, economic, and ethical life.

As a part of CSR research, this paper surveys the development of multi-dimensional CSR study through a literature review and **classification of 205 articles** from 2000-2014 based on applied methodologies, domains, and major-results. Based on the survey, this paper explores a future research direction of CSR in various domains. The reason behind choosing this period is that many authors started to shift to analytical-CSR domains to much improved result and a huge number of related applications were developed in this duration. This literature survey is based on a search in the 80% full paper that are collected from Elsevier, Springer, Taylor & Frances, Wiley Inter Science online database and many other national and internationally reputed journals and conference proceedings.

Based on the scope of collected articles on CSR applications, this paper surveys and classifies CSR applications into eight different categories: environmental protection, financial returns, sustainable development, supply chain management, governance, livelihood risk, stockholder's feedback, and human ethics.

The rest of the paper is organized as follows. Sections 2 - 9 present the survey results of CSR methodologies, domains, and major results based on the above categories respectively. Section 10-11 presents some discussions and limitations of CSR. Finally, a brief conclusion and future outline of CSR are given in section 12.

2. Environmental management at CSR policy level

Environmental management through CSR applications in academic research field are getting more and more popular during the last decade (2000-2014) and that is why much relevant study has been done. The CSR applications under Environmental management have a wide range of enquiry and new directions are constantly inspiring in this research area. The interested areas are asserted as corporate environmental R&D and financial performance, Business operational procedures and social-economic effects, market structure needs environmental protection, internal external CSR makes efficiency creation and local level development, community involvement and global regulatory success, corporate governance and stakeholder risk etc. A summary of thoughts contributed by various authors in this category is described in Table - 1.

Table-1: summary of thoughts on Environmental management through CSR

Citation/Ref. Link	Methodology	Domain	Major results/conclusion
(Warhurst , et al., 2000)[56]	Exploration of in-depth literature study	The corporate strategy for environmental disaster and pollution in business practice	Poor environmental performers, regulatory failure to predict pollution throw away from sustainable development goals
(Dowell, et al., 2000)[98]	Tobin's q, method	Global environmental standards of US-based MNEs in stock market performance	Developing countries use careless environmental regulations to attract FDI thus externalities are to be incorporated for firm valuation
(Hall, 2000)[120]	case study method	buyer-supplier relationships stimulate environmental change within supply chain	ESCD emerge if leader have sufficient power over suppliers, technical competencies, and are themselves under specific environmental pressure
(Faucheux & Hue , 2001)[105]	quantitative and qualitative study	"participative foresight" for scientific and technology policy on environmental policy fields	'Social contract' between science, technology and society should be taken into account in policy formulation to cope up with environmental risks.
(Halme & Niskanen, 2001)[121]	Regression analysis	share price effects of environmental investments	The instantaneous market reaction is negative. larger the investment, the larger the fall in prices having with rapid price recovery

(Kärnä, et al., 2003)[138]	Statistical analysis	SR on values and environment in marketing planning	“Proactive green is most environmental friendliness than “reactive green marketers”
(Editorial, 2005)[100]	Exploratory review	Economics of CSR	Environmental performance has a positive impact on firm performance in consumer goods, financial services, and utilities/resource
(Scott, 2005)[51]	Regression analysis	corporate investments in environmental R&D as investments in CSR	The socially responsible corporate investments in environmental R&D reducing pollution caused by COD
(M’alovics , et al., 2008)[150]	In-depth review on CSR and eco-efficiency	sustainability requires more than CSR and eco-efficiency	Internal CSR focus on relative sustainability and eco-efficiency and external CSR on the local level
(Montero & Araque , 2009)[160]	Exploratory review	Occupational health and safety through CSR	principles and codes and certification schemes, accountability and reporting frameworks, and rating indices influence SRI
(Araña & León , 2009)[1]	Willing to pay approach	environmental performance in the profile of CSR	CR heuristics give prevalence to more emotional attributes (performance with respect to labour) than the linear compensatory rule (environmental issues).
(N. & Toppinen, 2010)[163]	In-depth review on CR in forest industries	CR based sustainability in forest industries	CR in business creates values, policy, principles, and operational procedures through social and economic effects.
(Kolk & Tulder , 2010)[32]	Literature review	social and environmental impacts of IB	CSR of IB emphasise on interest in institutions, HE, IE, II, G and (re)distribution issues for sustainability.
(Lioui & Sharma , 2012)[40]	regression analysis	Environmental CSR and financial performance	progressive impact on ECSR and R&D but harm financial performance
(Ehsan & Kaleem , 2012)[101]	Regression analysis	relationship between CSR and Financial Performance	This positive relationship between CSR and FP are protecting environment from hazardous changes
(Ito, et al., 2012)[132]	Dynamic mean-variance model	Assess the performance of SRI and Environmentally friendly funds.	SRI perform equal or superior to conventional funds.
(Grosbois, 2012)[18]	communication methods	CSR reporting by the global hotel industry	Commitment, contribution and actual performance – are the initiatives to a achieve CSR goals
(Tsai, et al., 2012)[54]	Factor analysis	CSR on hotel employees and their performance	The employees and the hotels have low awareness toward the environment
(Momin & Lee , 2013)[159]	case study method	Motivations for CSR Reporting by MNC	Internal legitimacy, motivation for CSRR in MNC, external host country environment - are the major limitations in the development of CSRR
(Paek, et al., 2013)[168]	two-stage-least-squares method	relationships between levels of shares and the CSR performances	managerial ownership has negative relationship with employee relations and insignificant impact on CSR
(Becchetti, et al., 2013)[74]	Regression analysis	CSR and Earning per share (EPS)	a significantly affect both the absolute forecast error on EPS and its SD while CG quality has a negative effect high CSR quality
(Trendafilova, et al., 2013)[53]	Holistic case study	ES in professional sport teams and leagues in North America	CSR related initiatives building stronger relationships with stakeholders that develop the environmental sustainability
(Ranängen & Zobel , 2014)[175]	Review based study	CSR performance by mining /oil, and forestry industry	mining operations have on both society and the environment require major attention

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76 3. CSR arrangement for sustainable development

77 A sustainable development system, also sometimes referred to as human care system is the
78 organization of people, institutions, and resources to deliver human care services to meet
79 the overall basic needs of target populations. Presently most of the companies in India have
80 emerged as profit earners or exploiters in both urban and rural areas of the country. It will
81 be of greater value if the corporates are diagnosed the problem of social or economic
82 degradations in its early stage. Correct identification of the problems will decrease the
83 problems of culture, societal and economic due to CSR initiatives. Many author’s tests on

CSR creativities to find the specific reason in presence of the CSR articles. In last decade, CSR applications in sustainable development system are getting huge attention and that is why much relevant investigation has been conducted. CSR concept are being used on various typical judgements like stockholder theory, image creation, consideration of workers opinions, innovations, integration, interventions on social gains, global measurements, comprehensive CSR study etc. Following is a brief outline that shows how CSR arrangement has been contributing in sustainable development system since 2000. A brief description of works carried out by various authors is listed in Table - 2.

Table-2: summary of thoughts of CSR arrangement for Sustainable Development

Citation/Ref. Link	Methodology	Domain	Major results/conclusion
(Greening & Turban, 2000)[17]	Regression analysis	Competitive Advantage in Attracting a Quality Workforce	job applicants have higher self-images when working for socially responsive firms over their less responsive counterparts
(Wilson, 2001)[196]	qualitative study	not just economic actors to play in promoting sustainable development	Businesses know new pressures on CSR but how these active do without losing sight of their core role
(Windsor, 2001)[197]	qualitative study	CSR in the context of present and future	manager's psychology and how that psychology should be shaped that need to be considered
(Boehm, 2002)[79]	Statistical analysis	attitudes of community and corporate leaders on CSR	CSR in terms of collaboration between community and corporation have positive results
(Faucheux & Nicola, 2003)[104]	Regression analysis	CSR strategies and performance indicators in France	"top-down" and "bottom-up" styles of management, and innovation are in challenges for CSR
(Segal, et al., 2003) [184]	qualitative study on CSR report	instigate of SR for restructuring the working conditions and subcontracting employment	restructuring tends to be organized as problem prevention and problem solving while subcontracting is for job quality and working conditions of employees through CSR
(Garriga & Mele, 2004) [111]	qualitative study	"mapping the territory" by classifying CSR theories and related approaches	instrumental, political, integrative, ethical theories suggest the necessity to develop a new CSR approach
(Kolk, 2005)[33]	Qualitative analysis led by code of conduct	MNCs and stakeholders of coffee sectors and the crisis	The multi-stakeholder 'Common Code composed of peculiarities, dilemmas and challenges dealing with the coffee crisis
(Schäfer, 2005)[182]	through in-depth review	Stakeholders to CSR and sustainable development.	CSR ratings for risk assessment approaches, (sustainable) value enhancement approaches of the future and quality management models
(Oppewala, et al., 2006)[47]	Multiple regression	Consumer perceptions of CSR for shopping evaluations	Effects of CSR are small compared to the effects of non-CSR attributes like better services.
(Muller, 2006)[162]	through in-depth review	CSR on centralized or decentralized parent-subsidiary relationships	'lower CSR context' in decentralized decision-making associated with higher local CSR performance
(Porter & Kramer, 2006) [172]	Game theory analysis	identify the social consequences to discover opportunities to benefit society and themselves	pCSR as an opportunity rather than as damage control requires mind-set, that important to competitive success
(Rodriguez, et al., 2006)[177]	qualitative and quantitative study	integration and extension of politics, corruption and CSR with IB	Respond to local rules and institutions to manage their engagement with corrupt officials and/or private parties, adopt harmonized or common standards of conduct (anti-bribery, taxation, environment, and CSR)
(Abey Suriya, et al., 2007)[61]	Quantitative study on CR reports	CSR for sanitation problem in developing Asian countries	The corporate citizenship, SA on ethics and decision-making processes for 'push' and 'pull' factors made success of sanitation problem
(Henderson, 2007) [124]	Case study of issues management	CSR and tourism/ Hotel companies after the Indian Ocean tsunami	Social, environmental and economic returns are the three pillars of restoration
(Harwood & Humby, 2007)[20]	case study methodology	CR within the procurement on utilities and services	CR is to be more effectively integrated into supply and procurement strategies
(Golob & Bartlett, 2007)[115]	qualitative study from CR reports	review and comparison of CSR guidelines and reporting standards	reporting indicates greater corporate transparency, better engagement with multiple stakeholders
(Heslin & Ochoa, 2008) [125]	10 principles of the UN global compact	Understanding and developing of the strategic CSR	innovative and prosperous ways help people in need and sustaining our fragile planet
(Steurer & Konrad, 2009)[187]	qualitative study from CR reports	understanding and relevance of CR reporting of major CEE	major companies that are leading in CR reporting

		companies	should be unambiguous
(Rundle-Thiele, 2009) [180]	Regression analysis	concept of CSR is sufficient for social behavioral change	sustained behavioral change requires CSP for real social gains
(Metzner & Fischer, 2010) [157]	Multivariate analysis models	CSR on the perception of fatigue and workability in the textile industry	Companies should consider CSR programs relating to working conditions
(Hediger, 2010) [22]	qualitative study from CR reports	CS and CSR are distinct but interrelated with capital-theoretic and welfare economic approaches	CSR to cope with externalities, insurance against reputational risks that integrate the societal perspective to perspective of CSR and CS
(Chaves, et al., 2011) [87]	indexing and qualitative study	e-CSR in firms listed in the SR investment index	focused on the type of information on CSR via websites
(Zhao, et al., 2012) [205]	Contextual CSR index system	construction enterprises for sustainable development	CSR indicator system upon current indicator frameworks and reporting by stockholders
(Ma, 2012) [43]	comparative research	CSR approaches of SMEs and MNCs for economic development and integration	CSR is circles with strong inspiration, intimate, personalized stakeholder relationships and innovations
(Balaban, et al., 2012) [5]	Descriptive Observational design	NGO on CSR activity for sustainable development	The NGOs are to be engage to direct CSR works like companies make common projects
(Zyglidopoulos, et al., 2012) [60]	Regression analysis	Media for strengths and weaknesses of a firm's CSR.	media attention are related to increases in CSR-strengths, CSR-weaknesses
(Iamandi & Constantin, 2012) [28]	Composite Indexing	investigate and measure the CSR on art and culture	AC-CSR is connected to the economic and social environment but quality of services is preferable in Romania and Bulgaria
(Asif, et al., 2013) [66]	integrated Operational design	integrated management systems for development	The social side must be aligned with an integrated socio-technical system for CSR
(Coles, et al., 2013) [91]	Posivistive review	R & D on tourism and CSR	CSR to focused implementation; economic rationale and social relations for tourism governance and management
(Windsor, 2013) [199]	literature review	CSR and irresponsibility (CSI) are key interdependent	legal and ethical standards, public policies, and specific logical business practices help to inform institutionalization processes
(Matilainen, 2013) [154]	Case study of issues management	CSR of the forest companies in Russia and	The business practices requires informal constrains, as well as global private regulation emphasizes ECSR and customers relations
(Adamek, 2013) [62]	Exploratory study through in-depth interviews	CSR teaching and of the teaching methods	comprehensive programs Support by institutions, business sector and the government is crucial for future success of CSR
(Lapinaa, et al., 2014) [38]	A longitudinal discourse analysis	knowledge management and human resource management under CSR	Reducing layers of hierarchy, dispersing authority and decision making CSR practices associated with knowledge sharing, quality improvement and information technology require to be adopted
(Kahreha, et al., 2014) [136]	Regression analysis	gender differences on the CSR	there is no significance differences between male and female's orientation to the CSR but have relative superiority of women
(Avram & Avasilcai, 2014) [3]	Case study on Balanced Scorecard model	Comparative analysis of CSR led by GRI, RBVI and GEMI	identify specific indicators for global and local use and worldwide performance measurement of CSR
(Raufflet, et al., 2014) [176]	Case study of issues management	"regulatory scripts", to international frameworks and standards	Identify the regulatory scripts to institutional expectations and evaluating the managerial reach/scope and limits of regulatory scripts

4. Supply chain management at CSR implementation level

A Supply chain management can be defined as a system where a manufacture, retailer, and demand maker are three main stockholders in the country or area makes, distributes, consumes, buys or sells services and goods. This type of system has a direct impact on various governments and on public activities. Supply chain networking system can be applied in various field of economics like profit maximization, cost minimisation, risk management, upstream downstream functions, price prediction, energy consumption, etc. Since the last decade, CSR implementation levels in Supply chain management are attaining huge attention of many researchers and a number of relevant researches have been conducted. Starting from stock market to supply chain network, CSR has a wide range of

applications in the economic systems, a few of those are briefly described here. A detail description of works carried out by various researchers is listed in Table - 3.

Table-3: summary of thoughts of Supply Chain management through CSR

Citation/Ref. Link	Methodology	Domain	Major results/conclusion
(Fabian, 2000) [103]	qualitative study	Managing risks of supply chain process in an integrated manner	Social/environmental accountability measures own performance and others like suppliers, subcontractors' etc., Poor performance damage reputation.
(Carter & Jennings , 2002) [84]	Assessment using a reporting	Purchasing and SR relationship	PSR has a direct and positive impact on supplier performance and indirect effect through improved trust and cooperation
(Fox, et al., 2002) [15]	Analytical study	environmental policy encourages business activity that minimizes social costs and same time maximize economic gains	WBCSD defined CSR commitment to SED, employees, families, local community and society at large to improve their quality of life
(Maloni & Brown, 2006)[152]	qualitative study	CSR in the food supply chain, animal welfare, biotechnology, environment, fair trade, health and safety, and labor and human rights	Ignoring supply chain CSR present a greater risk. Thus, ethical and financial interest prepare a comprehensive strategy for supply chain CSR.
. (Pedersen & Andersen, 2006) [169]	qualitative study	CSR from supplier of raw materials to final end-users.	The codes of conduct can managed the various societal, culturally and politically problems under global supply chain.
(Welford & Frost, 2006)[195]	secret interviews with CSR and factory managers, and other experts	usefulness of codes of conduct, reviews the benefits and obstacles of CSR in supply chains	Most cases (code of conduct) are flawed, whereas CSR benefits are risk reduction, staff recruitment and retention, cost savings and building good relationships with stakeholders.
(Boyd, et al., 2007)[180]	Qualitative analysis on code of conduct	Suppliers act and buyers monitoring over suppliers, damage buyer-supplier relationships	CSR characterized by procedural justice can improve buyer-supply relationships
(Fernando, 2007) [13]	Case study management	Comparative study of two companies in Sri Lankan after tsunami	post-tsunami social and environmental rehabilitation relief efforts had a significant impact on community
(Bakker & Kamann , 2007) [70]	case study through interview	The social factors as influencing supply management	The four factors- (1) membership of social networks, (2) organisation of purchasing, (3) the position of purchasing in hierarchy and (4) critical incidents - to influence perception and supply relationship management
(Ciliberti, et al., 2008)[89]	Case study	CSR in SME's supply chains	Integration of SME managers and NGOs or local networks effectively addresses problems in monitoring suppliers, working conditions and on local laws in developing countries.
(Hutchins & Sutherland , 2008) [130]	reporting metrics template	measures of social sustainability on supply chain decisions	For sustainable development have social impacts for supply chain decision-making on labor equity, healthcare, safety, and philanthropy etc.
(Kova' cs, 2008) [36]	Cross-industrial 16 case studies	various dimensions of corporate environmental responsibility	supply chains may be the mediators of industry regulation need for the environmental disruption spilling over from other industries
(Harwood & Humby, 2008) [21]	Case study management	CR on procurement processes focuses utilities and service	focus of CR elements reduce cynicism and inertia, increasing CR data coverage, staff awareness and change mechanism risk
(Hsueh & Chang , 2008)[126]	Hybrid diagonalization method	coordination between manufacturers on CSR	CSR activity can increase total profits of the whole supply chain network with or without coordination
(Ciliberti, et al., 2008)[89]	Case study of issues management	Practices and difficulties by Small and SMEs to transfer SR to suppliers	SME managers should involve suppliers, local bodies for environmental protection practices, problems of skills transfer and culture under CSR
(Cruz & Wakolbinger , 2008)[93]	MCDM of multiperiod	The optimal allocation of resources to CSR activities	CSR can potentially decrease production inefficiencies, reduce cost and risk with increasing sales
(Cramer , 2008) [11]	Case study management	Implementing the company level global chain responsibility	Cooperation of suppliers, multiproduct complications, transparency are to be managed by internal and external stakeholders

(Cruz, 2009)[94]	Non-linear MCDM approach	Impact of CSR in supply chain management	SR activities can reduce transaction costs, risk, and environmental impact.
(Ni & Li, 2012) [46]	game-theoretic approach	Two-echelon (downstream and upstream) supply chains	CSR behavior controlled by downstream firm and upstream supplier in the supply chain
(Gallea, et al., 2012)[110]	Hypothesis testing an Empirical study	Supply chain partnership and performance	The development of ethical and environmental awareness increase the likelihood of closer relationship
(Goering, 2012) [16]	Propositions and Empirical finding	Marketing channel coordination	If CSR present in supply/marketing chain - WHP differs from MPC and profit level volatility for retailer
(Pishvae, et al., 2012)[170]	Fuzzy programming approach,	Fuzzy programming for socially responsible SCNM	Coping with uncertain parameters effectively, possibilistic (fuzzy) programming approach is proposed to be adopted
(Cruz, 2013)[92]	Mathematical model	Globalized supply chains and CSR	The relationship between SR and price is non proportional and thus with demand
(Hsueh, 2013) [27]	CR metrics reports	Retailer-suppliers CSR contract with manufacturers	parameter settings results: (1) improve CSR performance; (2) improve total supply chain profits; (3) each partner in the supply chain can benefit from the contract

5. Government/bureaucratic commitment for CSR

CSR has a wide range of applications in the Governmental/bureaucratic control since last decade. Recently a number of researchers are paying their attention in this category. Assurance of safety and quality of food, governance of failure and incentive, stockholder's framework by way of governance, is the process used to describe how CSR by different authorities control use of the road network in order to achieve improvements in road safety and efficiency. Government/bureaucratic commitment for CSR is the process of managing, prioritizing, controlling the traffics of management network through reducing the risk, attitude, commitment etc. A detail description of works carried out by various researchers is listed in Table - 4.

Table-4: summary of thoughts on Governance/bureaucracy for CSR

Citation/Ref. Link	Methodology	Domain	Major results/conclusion
(Lazonick & O'Sullivan, 2000) [144]	historical analysis	economic benefits maximize the shareholder value as CG	financial commitment requires personnel develop to utilize productive resources beyond financial means of venture capitalists
(Steiner & Steiner, 2000)[186]	quantitative and Qualitative study	CSR in business, government and society shape our world	underlying principles and relationships at its core lie undisturbed stories and cases reflect changing environment
(Husted, 2003) [128]	quantitative and Qualitative study	The governance of cost implications on CSR activities, or creating a more collaborative model	Evaluation of costs (e.g., outsourcing through charitable contributions, developing an in-house program etc.) helps to choose the governance structure that maximize benefits from CSR
(Aguilera, et al., 2007)[63]	multi-level theoretical model	Comparative analysis on CG and SR	Distinction between the CG attitudes toward CSR seriousness of CSR is taken, and investors behaviour on material use
(Besley & Ghatak, 2007)[77]	Factor analysis	The feasibility and desirability of CSR on public goods	Corporates and government both opportunist to focused on incentive based Solutions.
(O'Connor & Spangenberg, 2008) [165]	3-D CSR matrix framework	Methodology for CSR reporting stakeholders, scales, sites and performance	For stakeholders the CSR indicators are signalling the governance framework, inside and outside of the perimeter of company operations
(Bossche, et al., 2010)[9]	Composite Indexing and sensitivity analysis	Investment screening through CSR indexing	Concept of modelling to select/reject specific companies in the SRI eligibility but not universally appreciated.
(Rosser & Edwin, 2010)[178]	qualitative study from CR reports	Political dynamics on regulatory future CSR development	capitalist class, local communities have negative affect on corporate activity and their allies NGOs, political parties and bureaucracy
(Arora & Dharwadkar, 2011) [65]	Regression analysis	Corporate Governance and CSR	Effective CG discourages both positive (proactive stakeholder relationship management) and negative (violation of regulations and standards) CSR

(Idemudia , 2011) [131]	Qualitative study	sustainable livelihood in DCs and the CSR	failure comes from the role of government, reluctant bottom-up approach to CSR and avoid a piecemeal research focus
(Kong, 2012)[34]	Event-study methodology	CSR of listed firms in food industry	current food safety laws, ensure the safety and quality of food, and protect the consumers
(Huseynov & Klam, 2012)[127]	Factor analysis	effect of CSR on — CG, community and diversity on tax avoidance in firms	community management fees positively affects both GAAP, Cash ETR, but CG and tax management fees negatively affects only Cash ETR
(Jiraporn & Chintrakarn , 2013) [135]	Regression analysis	strategic shareholdings on different elements of CSR	impact of ownership on CSR performance differs depending on both the type of owner and the type of CSR
(Snider, et al., 2013)[52]	Regression analysis	government drive CSR for supply with goods and services	significant relationship between firms engage in defense procurement and the manager's CSR orientations

6. Cost benefit analysis/financial performance under CSR management

Cost benefit analysis/financial performance has a wide range of applications in the imaging CSR management analysis. Cost benefit analysis/financial performance analysis is the process of extraction information from the relationship between the financial performance and CSR by means of Cost benefit processing techniques. Statistical and econometric analysis are indispensable for the analysis of large amounts of data that require complex computation for the extraction of quantitative information and makes use of pattern of relationship, operational settings, marketing capability, supply demand theory, social compliances, plantation management, community engagement, mechanism of supervision and restriction for CSR. A brief description of works done by various authors in the last decade is presented in Table - 5.

Table-5: summary of thoughts on Cost benefit analysis/financial performance through CSR

Citation/Ref. Link	Methodology	Domain	Major results/conclusion
(Rowley & Berman , 2000)[179]	Exploratory study	Stakeholders to influence focal orga -nization will influence CSP-FP link	CSP can identify brand that specify operational settings
(McWilliams & Siegel, 2000)[156]	econometric studies	correlation or misspecification of CSR on financial performance	misspecification results in upwardly biased estimates of the financial impact of CSR because it does not control for investment in R&D
(Williams & Siegel , 2001)[57]	Exploratory study through in-depth literature survey	relationship between CSR and financial performance of firm	Level of SR investment that maximizes profits and satisfy stakeholder demand for CSR, can be determined through cost-benefit analysis
(McWilliams & Siegel, 2001)[57]	Regression analysis	supply and demand model of CSR	"ideal" level of CSR can determine via cost-benefit analysis
(Moore, 2001) [161]	review of the literature	a positive relationship between CSP and CFP are not consistent	SFP are negatively related while prior period FP is positively related with subsequent SP. Positively related to both firm's age and size with SP
(Bello, 2005)[76]	Regression analysis	differences in characteristics of assets held	SR funds do not differ significantly from conventional funds
(Gezcy, et al., 2005) [112]	Exploratory study through in-depth literature survey	SRI based optimal portfolios of mutual funds construct	SRI cost depends on the investor's views about asset pricing models and stock-picking skill by fund managers
(Lorenzo & Reggianib, 2006) [41]	Regression analysis	CSR and financial and marketing Performance	free-cash-flow and CSR activities have positive relationship
(Wu, 2006)[202]	Factor analysis	Linkages among CSP, CFP, and firms size	(1) average effect of size of firm on CSP and CFP (2) Market-based measures are weaker predictors of CSP than CFP (3) Perceptually based measures reported a stronger CSP-CFP relationship than performance (4) Fortune ratings have greater effect sizes on financial performance than KLD ratings
(Tetrault & Lamertz	Exploratory study	CSR Initiative led by the	A CSR initiative (centrality, specificity, and visibility,) to

, 2008)[189]	through in-depth literature survey	firms capability	lead to a sustainable first-mover advantage
(Scholtens, 2008) [183]	Lagged OLS and Granger causation methods	The interaction between CSR and financial performance	financial performance (both risk and return) and social performance (both strengths and concerns) have positive relationship
(Tsai , et al., 2009) [190]	ANP, ZOGP , ABC	Relationship between CSR and costs evaluation	image criterion in international tourist hotel satisfy CSR goals
(Yang, et al., 2010) [58]	Regression analysis	linkage between CSP and CFP	linkage between CSP and CFP is absent in case of R&D and firm size whereas uncertain upon consideration of innovation
(Kanji & Chopra , 2010)[29]	latent variable structural equations analysis	holistic and system modelling approach to conceptualize and measure the CSR	A CSR index indicate the areas of lacks on SR that to improve its towards people, environment and society at large
(Filizöz & Fisne , 2011)[14]	Case study of issues management	The concept of CSR in sport and its value	sport related bodies like FIFA , NBA , ADIDAS, FREDERICK OUMAR KANOUTE can apply CSR approach
(Lanis & Richardson , 2012)[141]	Regression method	CSR disclosure and corporate aggressiveness	More socially responsible corporations are less tax aggressive in nature.
(Massin, 2012) [153]	Simulations	CSR to harm reduction practices are costly or profitable to assess sincerity of discourse	selling practices toward light users may profitable for producer but increase social cost thus addictive good needs motivations for CSR
(Gordon , et al., 2012)[116]	Exploratory study through in-depth interviews	conflicts between internal and external stakeholder on CSR in plantation forestry	forest companies are not committed to CSR initiatives such as community engagement, accountability towards stakeholders, and contribution to community development and well-being
(Loureiro , et al., 2012)[42]	Case study and Factor analysis	pCSR of car manufacturers on labour practices, CD and EP	CSR may contribute by reducing costs and increasing productivity that satisfy consumer indirectly
(Li , 2012)[39]	A longitudinal discourse analysis	connotation of CSR	CRS to promote industry structure upgrade, quicken law making and exert the function of media, consumer' association, labour union
(Kemper, et al., 2013)[31]	Hypothesis testing method	marketing capabilities on firm performance	CSR is a significant moderator between marketing capabilities and performance for competitive intensity
(Wua & Shen, 2013) [201]	Multinomial logit model	banking industry	CSR is positively associates return on assets, return on equity, net interest income, and non-interest income
(Lee, et al., 2013) [146]	Factor analysis	CSR and firm performance in the airline industry	positive effect of OR-CSR on firm performance and oil prices but Non-OR CSR have moderate negative effect only on oil price
(Deng, et al., 2013) [96]	Regression analysis	CSR and stakeholder value maximization	Comparison of high and low CSR acquirers, realize higher returns on the value-weighted portfolio of the acquirer and fulfill target

7. Livelihood risk management through CSR

Livelihood risk management is the process to predict future events and conditions that should be the key decision making elements to manage CSR. The term risk is sometimes reserved for estimates of the level of uncertainty at certain specific future time, while the term livelihood is used for more general estimates of values over a long period of time. During the last decade a huge of researchers have contributed their innovations in this category and a number of research works have been conducted in recent years. Some applications related to Livelihood risk management and feature extraction include food and environmental risk, competitiveness threats, government interventionist, sin industry and behavioral risk, risk of external affecting factors and defaulters etc. A brief description of works carried out by various authors is listed in Table - 6.

Table-6: summary of thoughts on Livelihood risk management through CSR

Citation/Ref. Link	Methodology	Domain	Major results/conclusion
(Fombrun, et al., 2000)[108]	qualitative study from CR reports	strategic tool can use to cope with bi-directional risk	1 st , Integrate company, employees, and local community. 2 nd ly, build reputational capital to charge premium prices for its products and reduce cost of capital
(Orlitzky & Benjamin, 2001) [167]	Regression analysis	higher a firm's CSP lower its financial risk	CSP is strongly correlated with market risk than accounting risk
(Godfrey, 2005) [114]	qualitative study from CR reports	Several managerial implications of corporate philanthropy.	(1) Create positive moral capital among communities and stakeholders, (2) moral capital can provide insurance-like safety (3) security to shareholder wealth
(Husted, 2005) [129]	quantitative and qualitative study	relationship of CSR to risk management	real option theory advises that CSR is negatively related to the firms ex ante downside business risk
(Kolk & Pinkse, 2006)[139]	case study on Ahold and Dutch building industry	Stakeholder management CSR	Blind trust of managers by stakeholders can put organizational continuity at risk
(Dentchev, 2007) [12]	multiple case study through interview	CSR to Business Rationale, Competitiveness Threats, and Management Challenges	CSP institutionalization is to cope up with the organizational and relational risks or to confront competitiveness threats
(Hancock, et al., 2008)[19]	case study through Thematic interview	Gambling and CSR to host responsibility and risk management	more interventionist approaches by government need for values of consumer protection and duty of care
(Holmqvist, 2009) [23]	qualitative study from CR reports	potential risks for single individuals and societies with health promotion programs	CSR with organizational can achieve organization's aims and perspectives
(Ghoul, et al., 2011) [113]	Mixed-method study	effect of CSR on the cost of equity capital	"sin" industries, namely, tobacco and nuclear power, increases firms' cost of equity firms with SR have higher valuation and lower risk
(Bosco & Misani, 2011)[8]	qualitative study from CR reports	CSR can contribute security of the firm to reduce crimes	CSR influence stakeholders can develop attitudes and behaviors that restrict opportunities for criminal action
(Zhang, et al., 2013)[204]	Case study or in-depth method	food risk management	company's attitude (defensive/passive/proactive) to CSR affects its attitude to food risks
(Sun & Cui, 2013) [188]	Regression analysis	bridges this gap and empirically examines the CSR to reduce risk on default	CSR has strong effect on default risk reduction and it stronger in high dynamism environments than in low dynamism environments
(Lee, et al., 2014) [147]	a between-subjects experimental design with scenarios	CSR on providing healthful foods and nutrition	Customers react to restaurants have SR that provided healthful foods and nutrition information
(Zhang, et al., 2014)[59]	Exploratory study through in-depth interviews	CSR's principles and guidelines for food risk management	Current situation of FRM and CSR in Chinese food companies is still poor, and people do not have a clear understanding of CSR, FRM,

8. Feedback management for CSR performance

CSR performance under Feedback management system comprise of products, people, information, control and support functions for the competitive development to satisfy market needs. The term may refer to a range of human activity, from handicraft to high tech, but is most commonly applied to industrial production in which raw materials are transformed into finished goods on a large scale. Manufacturing takes turns under all types of economic systems. System modelling concerns modelling the operation of an unknown system from a set of measured input-output data and has a wide range of applications in various areas such as consumer expertise-integrity-benevolence trust, brands or functional images, marketer's opportunity, adverse selection problem remedies, opportunity of getting skilled employee, management of irk bureaucracy, proactive initiatives for voluntary CSR performers, sponsorship and competitive advantage, practice of mutual benefit, influential personality,

demographic and Index parameter respondents, quality and service improvement. Feedback management system may be used in different ways as part of a process for improving and understanding of a situation, identifying problems or formulating opportunities and supporting decision-making. In business and IT development the term “Feedback management system” has multiple meaning such as functional management, business process management, enterprise systems etc. A brief description of works carried out by various authors is listed in Table - 7.

Table-7: summary of thoughts on Feedback management for CSR performance

Citation/Ref. Link	Methodology	Domain	Major results/conclusion
(Bhattacharya & Sen, 2001)[78]	Exploratory study through survey	positive effects of CSR on consumer behavior	Above 80% of Fortune-500 companies address CSR issues reflect belief among business leaders and vital in global marketplace
(Frombrun, 2001) [109]	quantitative and qualitative methods	corporate reputation depends on past actions and future prospects	valued outcomes rooted in convergent perspectives advanced by economists, strategists, organization theorists and marketers
(Kristin , et al., 2002)[140]	Empirical study on in-depth interviews	Relationship of CSP and Employer Attractiveness	efforts on certain dimensions of CSP focus on values of diverse job candidates due to image
(Backhaus, et al., 2002)[69]	Regression analysis	effects of CSP on organizational attractiveness	Environment, community relations, and diversity dimensions have the largest effect on attractiveness ratings
(Carter & Jennings, 2004)[86]	Structural Equation Modeling	encompassed by CSR and relationship between ethics and CSR	Identified the dimensions of purchasing's involvement in CSR and applied the label PSR
(Mikkilä, 2005) [158]	qualitative field study	‘acceptability of operations’ as an indicator of CSP	Acceptability in terms of local economy and environmental impacts, operations is a good indicator of CSP
(Vaaland & Heide, 2005)[191]	case study methodology	company can handle “bad episodes” to CSR	CSR on an environmental calamity, business ethics difficulties and human rights issues counter corporate image threats and loss of public faith
(Karen, et al., 2006) [137]	Seven point Scaling and hypothesis testing ANOVA design	impact of pCSR on consumer behaviour	proactive initiatives improve consumer beliefs, attitudes, and intentions on CSR, link between a cause and product line, brand image, position, and/or target market
(Branco & Rodriguez, 2006) [81]	quantitative and qualitative methods	RBP are useful to engage in CSR activities and disclosure	Corporate reputation is an intangible resource improve relations with external actors that attract better employees
(Puente, et al., 2007)[174]	Quantitative Analysis on CR reports	Legitimation transforms CSP with flow variable into CR	CSP is a comprehensive assessment to fulfil stakeholders expectations whereas CR is perceived capacity
(Cochran, 2007) [90]	qualitative from CR reports	Multifaceted linkage of CSR	strategic seeking profits solve social needs earn better reputations can lead higher profit
(Beckmann , 2007) [75]	Assessment using a CSR reporting	relationships between CSR and stakeholders’ perceptions, attitudes and behaviors	significant methodology factor and a serious lack of knowledge results strategic CSR activities
(Basu & Palazzo, 2008)[72]	Exploratory study through survey	organizational sense-making on CSR	Identifying a firms through CSR branding, corporate ethics, configurational Approaches etc.,
(Gupta & Pirsch , 2008)[119]	Sampling and ANOVA technique	retailer’s CSR program on store image	CSR is effective at influencing store image when retailer perception among its customers is positive
(Wanga & Chaudhrib , 2009) [193]	Qualitative analysis from CR reports	Corporate relation executives of CSR accountability and transparency	complex factors consider for shaping CSR practices and communication Focus on social factors of CSR accountability and transparency
(Baden, et al., 2009)[4]	mixed-methods approach by interviews with survey	SMEs CSR strategy (with incentive) on environmental and bureaucracy	incentive to make suppliers more responsible to encourage SMEs to engage in CSR an effective strategy but 42% respondent still be irked by the bureaucracy
(Honga, et al., 2009)[24]	Five point scaling and maximum likelihood method	consumers’ perceptions of the company’s CSR	significant relationship between CSR and publics’ intentions to engage in dialogic communications
(Lacey , et al., 2009)[37]	five-point Likert scales And one-way ANOVA	Product knowledge and CSR in event sponsorship	attendees' knowledge of the event sponsor's products with SR enhance commitment to

	tests		purchase the sponsor's products
(Fernando, 2010)[106]	Qualitative analysis on case study	CSR is for unconditionality of social benefit after Asian tsunami	genuine intentions of CSR enhanced reputation that improve the profitability of the firms
(Hong, et al., 2010) [25]	quantitative and qualitative metrics from CR reports	effects of consumers' perceptions on CSR and identification	significant relationship between CSR and publics' intentions to engage in dialogic communications
(Harwood, et al., 2011)[122]	Online voting survey approach	assess the resilience of their CSR with key drivers	70.3% felt happy with current CSR activity, 29.7% felt too little CSR does, 90.8% felt an increase in ER activity and 88.3% felt SR actions
(Sardinha, et al., 2011)[50]	Benchmark/ranking on CSR	CSR benchmarking real estate sector	highest ranked real estate companies apply sustainable or environmental buildings standards with transparency and CSR disclosure that improve competitiveness and the reputation
(Bauman & Skitka, 2012)[73]	Evaluative /Analytical review	Source of employee satisfaction	reaction or answer of employees as primary stakeholders contribute to the success on CSR
(Lee , et al., 2012) [145]	Questionnaire and hypothesis testing	perceived consumer fit matter in CSR	The CSR activities have influence on consumer-company (C-C) identification and consumer loyalty.
(Becchetti, et al., 2012)[6]	Regression analysis	corporate entry and exit from Domini 400 Social Index as a CSR benchmark,	Negative effect on abnormal returns after exit from Domini index but persists even after controlling for financial distress shocks and stock market seasonality
(Chen, et al., 2012) [10]	Regression analysis	impact of service quality and CSR on customer satisfaction	The greater customer satisfaction of CSR, the higher the post-purchase intention receive continued support for willingness to hire intellectually disabled citizens
(Maden, et al., 2012)[151]	online questionnaire multiple regression analyses	effect of CSR (hereafter, CSR) on CR as an antecedent effects on different stakeholder	That not only as antecedent, CSR has a strong positive effect on CR thus CR has strong positive effect on behaviours of customers, employees, and investors
(Park , et al., 2013) [48]	Theoretical foundation and hypothesis testing	consumer trust and corporate reputation	economic and legal CSR initiatives had a direct positive effect on corporate reputation but neither ethical nor philanthropic CSR initiatives did
(Jeong , et al., 2013)[134]	Hypotheses testing an Empirical study	The value of CSR- Brand on social network sites	cause-related marketing (CRM) or cause sponsorship (CS) can increase the number of members of brand pages on SNSs. But CRM is more effective than CS
(Cho, et al., 2013) [88]	Regression analysis	CSR performance reduce information asymmetry	CSR performance plays a positive role for investors by reducing information asymmetry
(Hoyos, 2013)[126]	Exploratory study through in-depth interviews	The role of public relations in managing SR	professionals support SR programs do not hold a unified concept of public relations but seeking both harmony and mutual benefit
(Korschun & Du, 2013)[35]	Scaling and theoretical frameworks	methodology of virtual CSR dialogs and frameworks	virtual CSR dialogs generate value on (a) stakeholders identify with the community (b) sensitive stakeholders expectations
(Walsh & Bartikowski , 2013) [55]	Regression analysis	relationships between two types of corporate associations (CA and CSR) and two BO (word of mouth and loyalty)	effects of CA on satisfaction are stronger for U.S. while effects of CSR on customer satisfaction and BO are stronger for German
(Cai & Aguilar, 2013)[83]	Hierarchical logit models based on a Bayesian framework	The impacts of disclosed level of CSR in the U.S. and China	IE indicates PP for wood products with three-star or five-star CSR levels whereas higher education levels prefer highest (five-star) CSR rating in the U.S.
(Guner & Arikan, 2013)[118]	online questionnaire	traditional criteria like price, quality, and brand are still the most choice criteria.	significant effect of CSR and service quality on customer-related outcomes like C-C relation, customer satisfaction and customer loyalty
(Pastrana & Sriramesh, 2014)	case study through Thematic interview	perceptions and practices of CSR among Colombian SMEs	informal internal-external CSR inclined by cultural and contextual sides improve culture, attract and

[49]			maintain best employees, improve image and customer loyalty
(Lombart & Louis, 2014)[149]	Partial Least Squares analysis	Impact of CSR and price image on retailer personality and consumers' reactions	pCSR and price image have significant positive/negative influence on retailer personality traits and that have positive influence on the "sophistication" personality
(Kavaliauskė & Stancikas, 2014) [30]	population approach/questionnaires	SR activities perceived positively	telecommunications and financial services sector consumers prefer service quality and consumers satisfaction more than SR but prefer general consumers

9. Ethics / philanthropy to perform CSR activity

Impact of Ethics / philanthropy to perform CSR activity in our daily life is increasing day by day. As a result, much relevant research has been conducted in this field since last decade. Ethics / philanthropy differ around the world both in process and in practice. It is connect one or more pieces of activities to or part of a structure and designed to provide a service to such as social and human development. Ethics / philanthropy are groupings of values, cultures, sympathy, and feelings, that focus on the higher abstraction level concerns primarily, used to accomplish one or more complex functions. Both Ethics and philanthropy enhance the overall operation and improve the operator's safety, through various safety measures. Some of the applications on Ethics or philanthropy in the field of CSR are balance between economic, ecological, and social goals, sacrifice a portion of benefits, operating in legal fashion, global functioning, identifying management, and fair business practice, implementation of GRI or ISO scoring indicators, legitimacy of police-public utility and responsible leadership affect CSR positively. Highlighting the methodology for various applications and major results, table 8 is represented in grouped. A brief description of works carried out by various authors is listed below.

Table-8: summary of thoughts of Ethics / philanthropy to perform CSR activity

Citation/Ref. Link	Methodology	Domain	Major results/conclusion
(Lantos, 2001) [142]	qualitative study from CR reports	CSR concept and components: economic, legal, ethical and altruistic duties	for and against altruistic CSR, concurs with 'Milton Friedman' that altruistic CSR is not a legitimate role of business ethical CSR
(Morhardt, et al., 2002)[144]	scoring systems from GRI 2000 and ISO 14031	Sustainability reports using GRI 2000, ISO 14031 and other criteria	40 largest GIC endorsed economic and social topics make up 42% of GRI score and environmental condition indicators make up 22% of ISO 14031 score
(Orlitzky & Swanson, 2002).[166]	qualitative study from CR reports	Theory of SR composed of Executive Decision-Making with Value Attunement	1 st Identifying values relevant to attunement, 2 nd foster those values that serve collective good, 3 rd 'trustful dialogue' helps for corporate conduct
(Porter & Kramer, 2002)[172]	quantitative and qualitative study	Corporate philanthropy and the competitive advantage	Cause-related marketing or strategic philanthropy the only "SR of business" to "increase profits."
(Auger, et al., 2003) [68]	MACH IV Machiavellianism scale and probability approach	random utility theoretic experimental design to estimate relative value on consumers ethics	age, gender, lifestyle, and ethnicity (among others) may be useful for identifying consumers who respond to ethics of organization
(Lantos & Cooke, 2003)[143]	quantitative and qualitative study	exhibit ethical behavior and moral management	The concept of CSR is fuzzy, with unclear boundaries and debatable legitimacy
(Satya & Barbara, 2003)[181]	Metrics based statistical analysis	benefits to a corporate sponsor for cause promotions and advocacy advertising	Higher equality of sponsor and social issue increase favorable rating of CSR for cause promotion if advocacy advertising facilitated, and lower similarity increase favorable ratings of CSR for advocacy advertising as long as expansion of sponsorship is not constrained

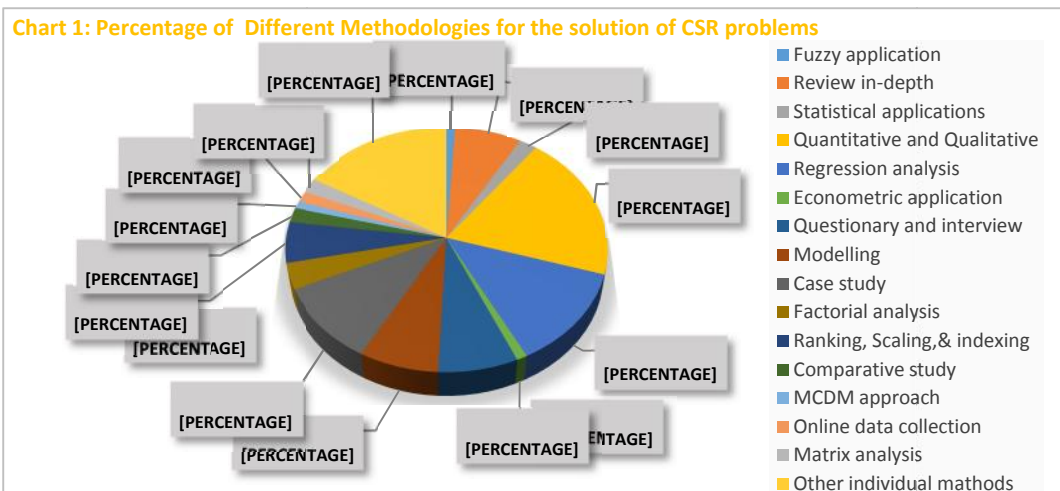
(Prahalad, 2003) [173]	qualitative study	Fortune at the bottom of the pyramid	To eradicate poverty the corporates or big money holder should have an ethical or philanthropic attitude
(Smith, 2003) [185]	qualitative study from CR reports	business case for CSR and the normative case	emphasis on CSR, because of a business or a normative case for societal obligations
(Jamie, et al., 2003) [133]	qualitative study	firms are communicating to various stakeholders about commitment to SR	a thematic close implications for SR among managers of global organizations as well as researchers interested in business ethics
(Velasquez, 2003) [192]	qualitative study from CR reports	CSR for business ethics, moral agency and intentional causality	Individual members of an organization are always causally responsible and attributions of intentions to CSR performance
(Enderle, 2004) [102]	qualitative study from CR reports	CSR the epitome of corporate ethics for SMEs to become successful in global economy	ethics are essential for sustainable business, but leaves doubtful who has unyielding struggle for survival in international arena
(Hemingway & MacLagan, 2004) [123]	qualitative study from CR reports	Managers' personal values as drivers of CSR	CSR represent individuals' values that emphasis on personal initiative is planned to counter a tendency to view the corporation as the agent
(Zadek, 2004) [203]	quantitative and qualitative study	Nike protesters railed against the global poster child for corporate ethical fecklessness	A company's journey through organizational and societal leads to engage in "civil learning"
(Windsor, 2006) [198]	qualitative study from CR reports	assesses - ethics for self-restraint, altruism duties, and stakeholder policy	ideal citizenship restates ethical responsibility into voluntarism to influence managerial discretion about universal human rights
(Bright, 2006) [82]	qualitative study from CR reports	relationship between moral capital and corporate philanthropy	stakeholder's assessment of a firm and their aims may shape their future dealings with that firm
(O'Connor, 2008) [164]	Ranking through Thematic interview	pCSR attributes of participants need to engage in	business practices on honesty, producing quality goods and services, and treating employees fairly - earning higher CSR marks from publics
(Bond, 2009) [7]	Code of conducts of issues management	ethical engineering and SR of companies to their employees and public	efforts to make ensure that companies share accident information to reduce risks
(Devinney, 2010) [97]	Mean best-worst scores method	Ethical decision making on consumerism	Individual decision making on idealized patterns represented by "ethical consumerism" in purchasing
(Eckhardt, et al., 2010) [99]	Qualitative and interpretive methods	Ethical consumerism	justification for CSR comes from economical rationalization, institutional dependency and developmental realism
(Gravelle & Rogers, 2011) [117]	qualitative study from CR reports	legitimacy of police and public protests utilizing CSR	Utilizing the CSR approach will increase public confidence and provide greater attempts by police to engage with communities
(Arnaudova & Koseskaa, 2012) [64]	Descriptive /Evaluative analysis	Ethics of tourism in terms of changing environment	Success of tourist business needs balance between economic, ecological and social goals, that useful for citizens, community and society
(Weber, 2012) [194]	Qualitative study	Challenge for the IT industry	Implementation of CSR is a multidimensional ethical process and gains the global importance for IT industry
(Fernando & Almeida, 2012) [107]	case study through Thematic interview	organizational virtuousness of MAS Holdings' strategic CSR initiatives	Strategic CSR have positive contributions to the community despite generating profits, publicity and reputation
(Aslan & Sendogdu, 2012) [67]	Factor analysis	correlation between ethical leadership, corporate ethical values, ethical behaviour and CSR	ethical leadership affects CSR positively, and SR in turn affects corporate ethical values and behaviours positively
(Murphy & Schlegelmilch, 2013) [45]	Qualitative study	Philanthropy of responsibility and irresponsibility	CSI firms may be operating in a legal fashion but do not play larger CSR
(Arnold & Valentin, 2013) [2]	Reflexive method of Qualitative phenomenon	Business ventures targeting Ethical dimensions of CSR to 2.6 billion MEP	MEP populations in the pyramid may be in a better position if NGOs and governments bring appropriate technology on CSR
(Lin-Hi & Müller, 2013) [148]	Evaluative / analytical	relationship between CSR ("doing good" and "avoiding bad"), CSI, and pCSR	strong negative effects of CSI on pCSR need the task of identifying management methods that can effectively prevent CSI
(Carter, 2014) [85]	Web-based questionnaires and statistical analysis	SR purchasing and its modelling	managers and executives recognize diversity, environment, human rights, philanthropy and community, and safety purchase SR

10. Discussions and limitations

Survey of study on CSR methodologies and applications are a broad category of research area in the academic research and business field. Moreover, Category wise classification of CSR methodologies helps to understand the way of solving and understanding specific problems both in academic and practical fields. Various CSR methodologies have been made to easy to solve typical CSR problems in faster way and authors are giving much more attention to use those process. From this literature review, it is clear that various CSR developments were focused as found as author's research areas, expertise and problem domains were different.

It is found that some authors are having common concept and methodologies with different application fields. However, a few authors work with different techniques and methodologies. This indicates that the trend of development on methodology is also diversified due to author's research interests and abilities in the methodology and domain. This may indicate that the development of CSR methodologies and domains is directed toward expertise orientation.

There are some applications such as Environmental management, sustainable development, Supply chain management, Government/bureaucratic commitment, Cost benefit analysis/financial performance, Livelihood risk management, Feedback management, Ethics / philanthropy to perform CSR activity etc. are all topics of different methodologies and applications. It can be said that those applications are the major trend of CSR development are focus on different problems. This may direct development of CSR methodologies and article types towards problem domain orientation. Chart - 1 shows the methodology development for CSR management. Chart - 2 shows year wise study on CSR.





In this paper, most of the articles of different categories are mainly retrieved from, Elsevier, Taylor and Francis, Springer, Ingenta, and Wiley Inter Science online database. This article has also reviewed a number of national and international conference proceedings including Asian Control Conference (ASCC), International Conference on Adaptive and Intelligent Systems (ICAIS) etc for investigating various methods and applications of CSR. Yet we can't conclude that CSR methodologies are not developed in other fields. However, we would like to see more development of CSR in different research fields published in order to broaden our horizon of academic and practice works on CSR.

Table-9: Summary of CSR work done in successive years

2000	Researchers think of using CSR in various application for better outcome. Author used CSR for pollution control. Some authors investigate on knowledge about externalities of FDI and self-image creation but the method of regression analysis found a misspecification of an investment in R&D as estimated biased of financial impact of CSR.
2001	Researchers started the testing of cause and effect among different objectives of economic, social and demographic parameter like market reaction, price recovery level, profits, risk, social pressure, age, gender, vitality of global markets, and shape of owner's psychology - related the CSR strategies.
2002	Authors focused on local community participations to improve the quality of life through improved trust and cooperation. The attractive CSR ratings of companies and the GRI or ISO scoring analyses stability conditions of economic, social and environmental systems.
2003	Fuzzy inference system was proposed in CSR activity. Evaluation of the 'Pralhad' [173] concept of ethical attitude, "top-down" and "bottom-up" styles of management, cost of outsourcing and the nature of sponsorship on CSR rating were described in this year. CSR was also used for job selection among youngsters. A rule based 'Proactive green marketer's' was scrutinised as the most environmental friendliness than "reactive green marketers".
2004	Use of the dimensions of purchasing feedback was initiated in CSR and applied the label perceived social responsibility. A number of authors worked to sustainable business in international arena on personal initiative leads to engage in "civil learning".
2005	A development of sectorial social responsibility on reducing pollution caused by COD, crisis management was initiated. Many researcher worked on CSR performance as risk supervision like risk on portfolio investment, downside business risk, image threats and loss of public faith, human rights issues etc.
2006	A number author used common CSR code of conduct for comprehensive success on various

	societal, cultural, and political problems under global supply chain. An approach based on the response to local rules to manage the corrupt official was initiated. A concept of intangible resource like CSR reputation was newly developed for improved relations with external actors. A valuable Stakeholder's assessment system was initiated for the success of company's future visions.
2007	An author used decision-making processes for 'push' and 'pull' factors for sanitation problem. A number researchers stresses on government attitudes for the corporate based social justice. In this year, the opportunist (Corporates and government) focused on incentive-based solution. Research was followed to find out interrelations and interactions of knowledge based social, environmental, and economic returns for CSR activity.
2008	In this year, attempts were taken to intensify innovations, eco-efficiency, multiproduct complications, production inefficiencies, supplier's cooperation, and transparency for the stability of CSR performance. The environmental spill over effect enhances the other company's risk and upgrades distrust and inactivity. Integration of SME managers and NGOs or local networks was enhanced as an intelligent/effectively monitoring of CSR in developing country. Sustainable first-mover advantage approach, interventionist approaches by government; configurationally approaches were used to derive the CSR initiative (centrality, specificity, and visibility), consumer protection, and store image.
2009	Certification schemes, accountability and reporting frameworks, and rating indices was applied to real social gains with emotional CSR attributes. In this year, incentive approach was followed by the SME's. Accountability and transparency with communication and information tools were applied for shaping CSR practices.
2010	Researcher was unable to find out the link of CSR development to IB due to lack of publications. The concept of select/reject specific companies in the CSR eligibility was not universally appreciated. A number researcher identifies the practises like CSR index, importance of allies of CSR activity, public intentions, ethical consumerism, to indicate the lack on SR but the justification of CSR comes from realisation.
2011	In this year, research was found an impact of the type of information on CSR via websites. CSR operations were followed under reluctant governance and bottom-up approach to CSR and promote a piecemeal CSR research. In this year, an attempt was taken to initiate CSR in sport industry, sin industry. A number researcher provides attempts CSR activity for police force and criminal's behaviours.
2012	Researchers made so many empirical study but emphasised on the strong initiations on actual performance in the specific area and media attention of CSR. Under uncertain socially responsible parameters, the fuzzy programming approach is proposed to be adopted. In this year researcher attempted to consider CSR as willingness to hire intellectually disabled citizens, and also to connect CSR to Tax management and IT industry.
2013	A number of researcher were followed the integrated socio-technical system, global private regulation, tourism governance and management, value-weighted portfolio, operational and non-operational CSR system for sector wise sustainability. Information asymmetry differs depending on both the type of owner and the type of CSR. In this year the brand pages on SNSs was found a potentiality of increase of customers. Perceived CSR has a task to identify management methods to prevent corporate social irresponsibility.
2014(up to Feb)	In the beginning of 2014 researcher used CSR as major attention to mining operations. Authors found to adopt the Reducing layers of hierarchy, dispersing authority with knowledge sharing, quality improvement and IT. Female are in superior in the CSR orientation. Authors attempt to Identify specific indicators for global and local use and worldwide performance for sustainability. Identify the limits of regulatory scripts of manager having "sophistication" personality with cultural and contextual to improve culture, attract and maintain best employees, improve image and customer loyalty.

11. Limitations

Research work on CSR is distributed over a wide *domain* and it is very much difficult to collect study and classify the concerned articles. The authors have attempted to do a brief review of CSR articles developed in the last decade to explore how CSR has evolved in the previous years. Due to the larger domain of CSR system and applications, some articles might be missing. This is one of the main limitations of this article. In addition, non-English publications which determine the efforts of different culture on the development of CSR are not included in this review process. The authors believe that a number of CSR methods and applications might be developed in other languages.

For future trends, the CSR development might be the integration of different methods and techniques in promising areas. As it can come into the learning capability from past experiences, one can easily predict that CSR is going to be one of the pillar of social-economic-environmental-philanthropic research for sustainability.

12. Conclusion and future research directions

This paper is based on literature review of CSR methodologies and applications from 2000 to 2014(up to Feb) using the keyword index and article title search from the online database. **Although this study searches articles from online database during the last decade, recently a number of researchers [[175] [38], [136], [3], [176], [59], [30], [149], [49], [85]] have contributed in this methodology which strengthen the applicability of CSR based approaches.** We can conclude that a number of CSR methodologies are tending towards expertise orientation. Proposed domains are used to find out application area and article types are defined to categorize papers of different context. CSR classification can actually help us to explore applications in new unknown areas. It can be asserted that some social science, technological field, real life applications could be implemented by CSR. Integration of qualitative, quantitative, scientific methods and integration of CSR methodologies may broaden our horizon on this subject. Finally, the ability to continually change and learning ability is the power of CSR methodologies and will be the CSR application domains and major results of future works.

Further development in environmental management at CSR policy level might include a specialized software tool for creating and adjusting regional hazards, classification or reasoning components. The applicability of the evaluation procedure can further be extended by exploiting the training and generalization capabilities of the corporates, local bodies, and NGOs to extract information from existing stakeholders, and other external factors. These records implicitly contain a true picture of the possible knowledge levels of the corporates and of the possible learning paths. Further investigation for the effect of the different parameters and structural features of proposed diagnostic processes is necessary in order to determine their influence in the accuracy of the assessment and adjust them accordingly. Future work might consist of other factors such as knowledge based quotient (KBQ) tests, different types of membership functions, different types of global network and optimization algorithms. In future one may implement an interface by which the adjusting environmental parameters of the membership functions, as well as the weights in the fuzzy relations. Knowledge based quotient (KBQ) system could be built up for global corporate

interaction, based on regional environmental cluster regarding their CSR policy and effectiveness provided by the model.

In the system of governance on CSR, it should be noted that code of conducts were designed to give required prescription of various local bodies, politics, bureaucrats which might be expanded in subsequent research. A system of this nature that has the ability to diagnose a CSR activity suffering from specific gaps should be introduced in reporting, accountability, and transparency to get satisfied results. A few suggested approaches may be enhanced by some pre-processing procedures that might boost up the characteristics of the system. Some proper adjustments in the learning schemes or the knowledge sets can also increase the efficiency of the system, especially choosing the information technology parameters. Fast fuzzy programming approach can be applied to various applications as it takes uncertainty.

In supply chain system there is a huge scope of future CSR development using analytical networking/hierarchy process. The ANP/AHP have a class of adaptive networks, which are functionally equivalent to the fuzzy inference system and a popular computing framework based on the concepts of fuzzy mathematics and fuzzy reasoning. ANP/AHP might be examined with additional fuzzy membership functions, as trapezoidal, and triangular function among others. In future state of the CSR path selection management might be used to develop the path selection system for faster processing. Future works might be focused on the use of automatic methods for the detection of this number directly from data. Researches would lead us to the generation of more accurate and user-friendly fuzzy rules susceptible of being contrasted with a human expert.

Feedback processing and feature extraction acts as a sole of many CSR implementation. In the near future ethical consumerism system could be expanded to process CSR in developing countries. Moreover, the global image creation would be further explained. Future extensions might include brand value recognition based on combined CSR brand and consumer demand analysis. These could provide the means to create systems that will combine analysis and synthesis of feedback based CSR expressions for providing more expressive and friendly interactions.

It is seen that the regression analysis was used in most of the articles included in risk of forecasting and predictions category. Authors also used different algorithms such as quantitative and qualitative study, mixed method study. The applicability of the CSR procedure can further be extended by exploiting the training and generalization capabilities of the managers, information asymmetry from existing forecasting and prediction field. The experimental results of this category are highly encouraging and suggest that an econometric approach, game theoretic approach, simulation are viable for developing many more forecasting system like as price prediction, food risk management, environmental risk etc.

Modelling on cost benefit analysis using CSR is proved to be one of best techniques in industry. Further research is necessary to compare efficiency of different models for measuring agility in supply chain management. Although authors have done their study in the banking-tourist-restaurant-forest industry, slack resource theory, tax department, defence procurement, asset and R&D management, of proposed procedure (that is, applying cost benefit analysis and using different capabilities for a CSR) might be applied for

surveying other real life cases. Considering enablers in agility, evaluation and investigating the impact of them on capabilities could be studied in further researches. Also finding the relations between enablers and capabilities could be the focus of future research in order to design a dynamic system for CSR measurement. Articles presented NPA braking system using fuzzy controller could emphasize computational simplicity is one of its prominent features. For any complex process, Articles those used fuzzy approach less number of rules that the number of parameters that need to be updated would be fewer. In future state of the information technology could help to develop the hardware of the NPA management to achieve more accuracy. As the main problem regarding fuzzy limits their application range is the difficulty of proper adjustment of fuzzy weights and biasness, one can put more emphasize on the fuzzy algorithm. According to the survey on CSR in the last decade, we can conclude that research interest has been diversified in this CSR field as well as in technique also. That means application of proposed approach is required modification due to time. Some research work can be done in electronics system such as, inventory theory, and reliability applications in electronics manufacturing systems etc. for future work, and also in electrical system such as, power plant, machines, etc.

Further extensions of CSR might use different *Hybrid*-norms in the rule inference mechanism and could use different measurements to evaluate the degree of overlapping between fuzzy sets. As work has been done on interpretability of rule-based backgrounds, future research might aim to deal with interoperability of rule consequents. As a future research, the selection of optimal parameters would be formulated as an evolutionary search to make the fuzzy systems fully adaptable and optimal according to user requirements as has been observed CSR have a few contributions in mathematical modelling. Use of CSR for preparing artificial instruments especially for technological innovation might be a revolution in coming years. It is expected that CSR will change our lifestyle in near future.

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